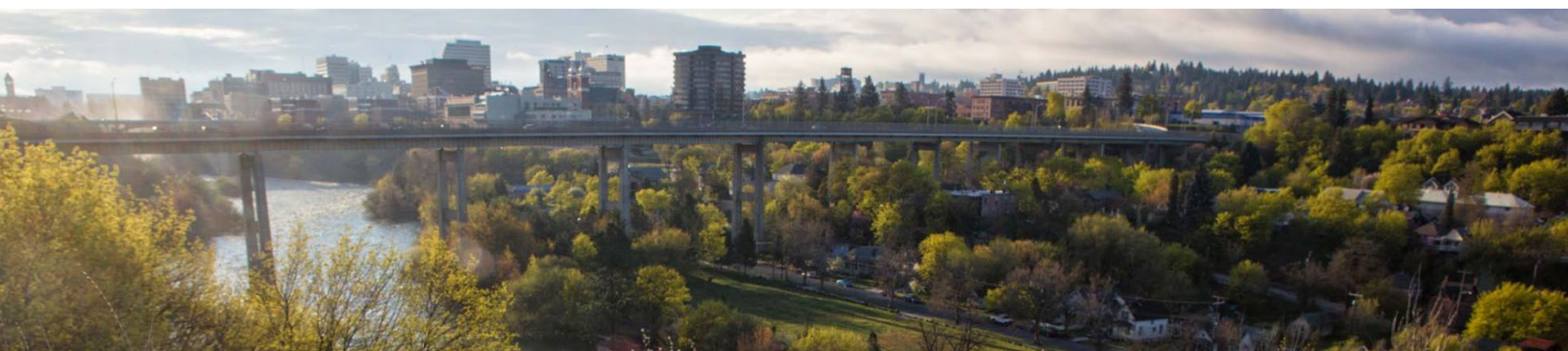


November 2, 2024  
2025-2026  
Proposed Budget



The 2025-2026 Biennium Budget was prepared by:

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**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**

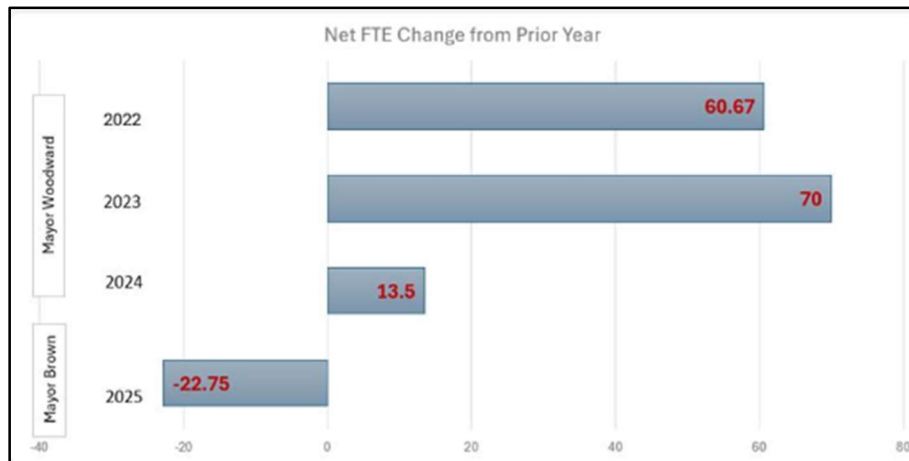
The path to this balanced budget has not been easy. I want to thank bargaining unit leadership, my cabinet, and team members across City government for their collaboration and commitment to delivering essential City services more efficiently.

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.

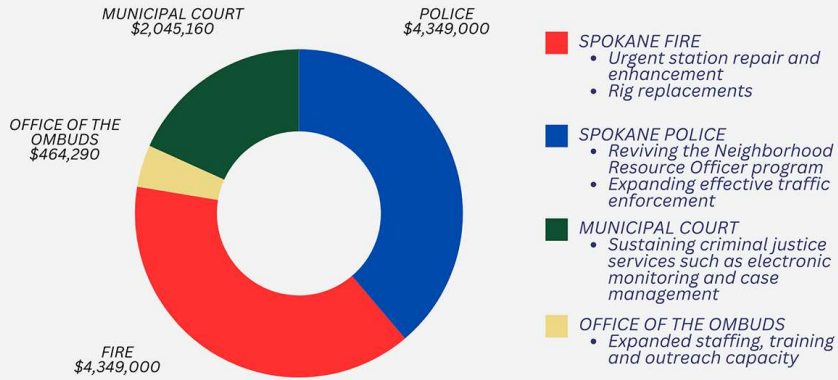
### **Community Safety Proposal**

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

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

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## Executive Summary

The City of Spokane follows the process described in the Revised Code of Washington (RCW 35.34) and submits the Mayor's 2025/2026 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 85 percent of the City's operating costs. 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 2025-2026 period.

The 2025/2026 Proposed Budget assumes 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.

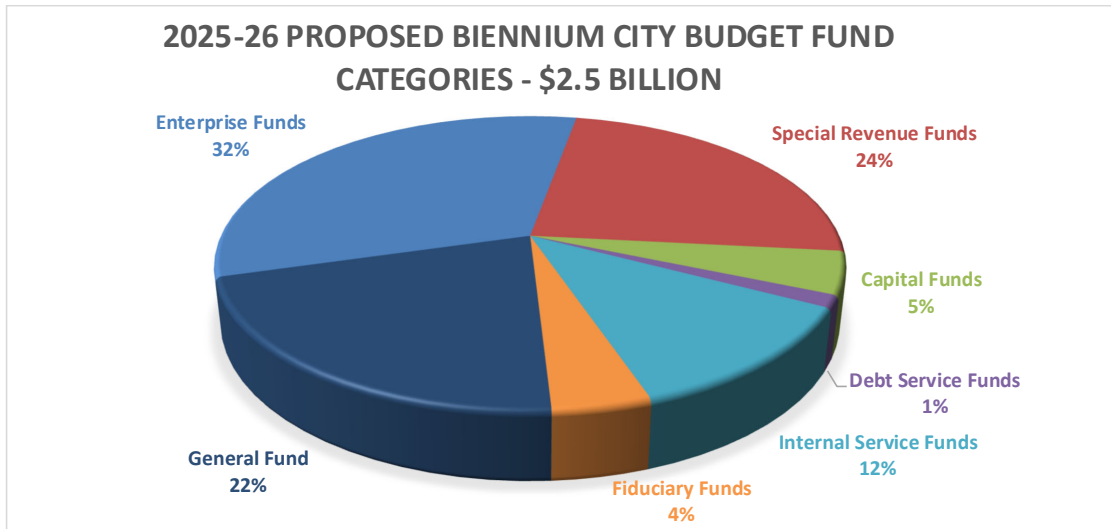
As Mayor Brown took office, the City of Spokane faced a projected \$50 million deficit in the General Fund for the 2025/2026 biennium, alongside rising costs for streets, county services, public safety, and housing needs. The Mayor's \$2.5 billion proposed budget, filed for public review on November 2, 2024, 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.

City of Spokane  
 2025-2026 Budget Overview

**2025/2026 Total Proposed Budget by Expenditure Type**

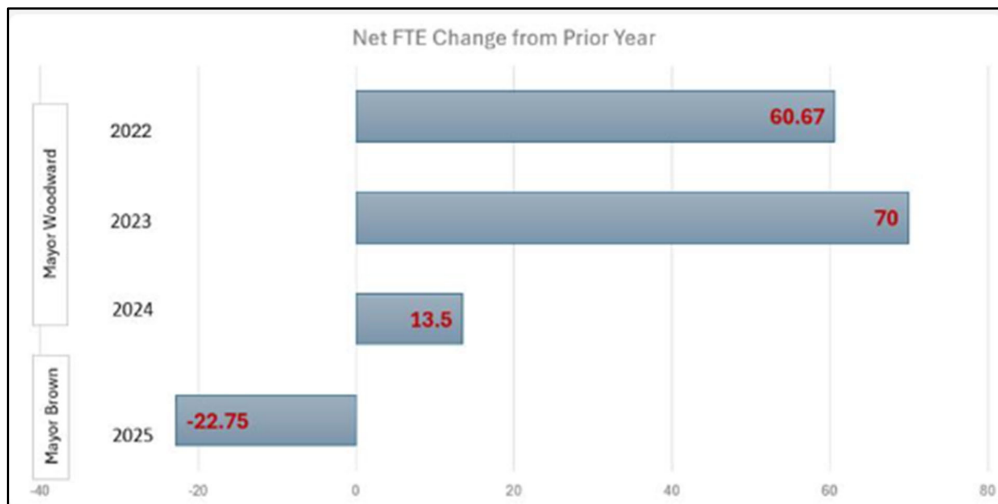
The Mayor’s 2025/2026 Proposed Budget is nearly \$2.5 billion with 2,434.5 Full-Time Equivalent (FTE) positions to provide services to more than 230,000 residents and thousands of annual visitors. While personnel costs are the most expensive operating expenditure and previously-approved union contracts have contractually obligated cost-of-living increases, the Mayor has already reduced net positions by 22 FTE and continues to find operational efficiencies while avoiding service impacts.

The following chart shows the 2025/2026 Proposed Budget by fund category. Approximately 22 percent of the Mayor’s 2025/2026 Proposed Budget, or more than \$535.2 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 \$593.9 million, of the 2025/2026 Proposed 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.

The Mayor’s 2025/2026 Proposed Budget includes 2,434.5 Full-Time Equivalent (FTE) positions for all funds, reflecting a decrease of 22.75 FTE from the 2023/2024 Adopted Budget staffing level. The overall decrease is largely from efficiencies created as the Mayor identifies cost-saving measures.



City of Spokane  
2025-2026 Budget Overview

Another 32 percent, or \$805.4 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.

The City also has internal services funds, which charge fees for services to other city departments. The City's Internal Services Funds 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 24.4 percent of the total 2025/2026 Proposed Budget. With interfund charges removed, the 2025/2026 Proposed Budget total is \$1.88 billion.

## 2024/2025 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 Proposed Biennium Budget  
General Fund Summary by Type Summary**

Type Summary	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	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	(13,626,060)	15,012,081	10,156,725	(4,855,356)	-32.3%
Operating Transfers-In	2,839,088	6,111,130	20,893,450	14,782,320	241.9%
Other Financing Sources	83,037	80,000	40,000	(40,000)	-50.0%
<b>Total Revenue</b>	<b>\$413,095,559</b>	<b>\$471,678,801</b>	<b>\$536,041,794</b>	<b>\$64,362,993</b>	<b>13.6%</b>
Salaries and Wages	149,961,183	171,585,963	208,649,072	37,063,109	21.6%
Employee Benefits	41,807,156	43,279,541	54,687,052	11,407,511	26.4%
Supplies	2,818,864	3,309,958	3,644,768	334,810	10.1%
Services	31,521,784	32,381,170	37,757,497	5,376,328	16.6%
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	193,758,442	4,915,891	2.6%
Debt Service	201,537	-	-	-	0.0%
Budget Reserves	0	389,327	482,556	93,230	23.9%
<b>Total Expenditures</b>	<b>\$447,106,574</b>	<b>\$471,442,530</b>	<b>\$535,239,664</b>	<b>\$63,797,134</b>	<b>13.5%</b>
<b>Surplus/(Deficit)</b>	<b>-\$34,011,015</b>	<b>\$236,271</b>	<b>\$802,130</b>	<b>\$565,859</b>	<b>239.5%</b>

City of Spokane  
2025-2026 Budget Overview

The Mayor’s 2025/2026 Proposed Budget for the General Fund totals \$535.2 million. This proposed amount is \$63.8 million, or 13.5 percent, more than the 2023/2024 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.

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.

<b>2025-26 General Fund Allocations</b>	
Fire/EMS	98,492,024
Parks & Rec	36,136,669
Arterial Streets	22,296,544
Library	18,534,308
Fire Capital	5,091,223
Police Capital	3,999,990
Facilities Capital	2,670,636
Code Enforcement	1,871,560
Parking System	1,517,267
SIP Debt	1,000,000
Urban Forestry	132,000
<b>Total Allocations</b>	<b>\$ 191,742,221</b>

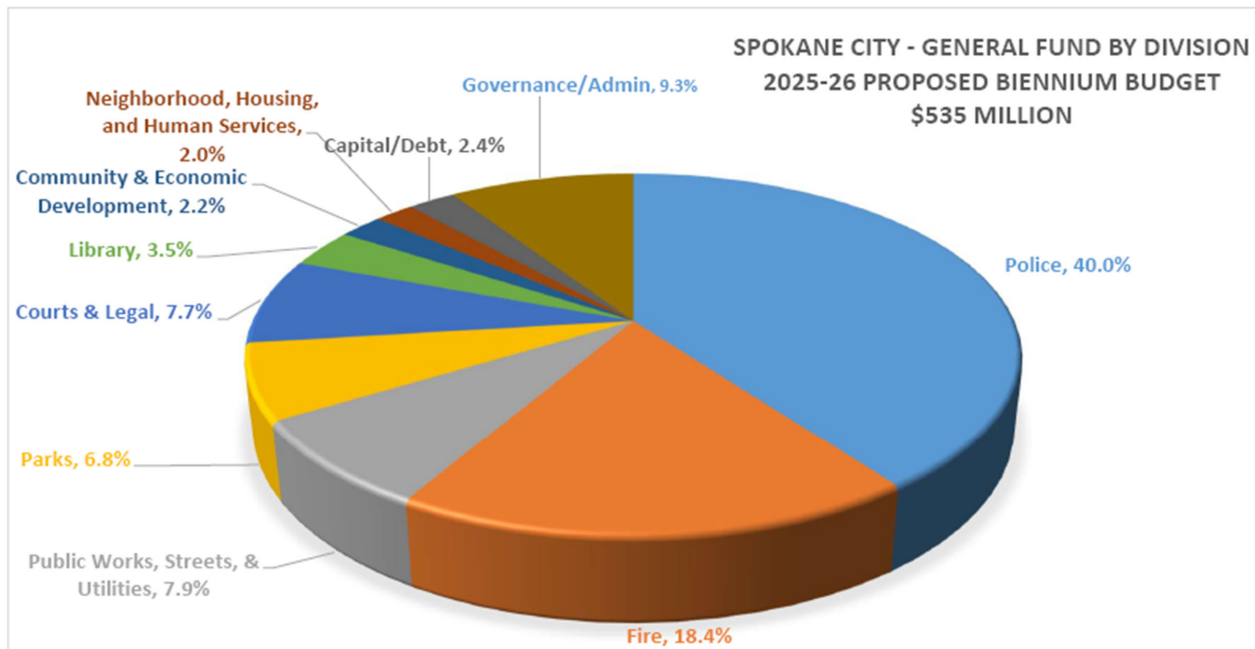
At the Police Department, tax dollars pay for services ranging from patrol and K-9 officers to major crimes investigation. Money also goes into facilities, equipment & vehicles, police records, crime analysis, officer training, and administration.

At the Fire Department, the City’s General Fund, via an allocation to the Fire/EMS Fund in the amount of \$98.5 million, pays for firefighters, fire prevention, 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 2025/2026 allocation to Parks of \$36.2 million, equals 8 percent of the General Fund expenditures in 2023/2024. 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 as a result of a 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 2025/2026 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 Mayor's 2025/2026 Proposed Budget for Dedicated Funds is \$852.4 million. This is a \$79.2 million, or 10.2 percent, increase compared to the 2023/2024 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 Proposed Biennium Budget**  
**Dedicated Funds by Fund Category Summary**

Fund	2021-22	2023-24	2025-26	Change	%
	Actual	Adopted	Proposed		
Special Revenue Funds	\$ 438,560,187	\$ 545,697,722	\$ 593,901,003	\$ 48,203,281	8.8%
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	92,600,296	102,401,579	107,926,971	5,525,392	5.4%
<b>Total Dedicated Fund Expenditures</b>	<b>\$690,419,773</b>	<b>\$773,251,799</b>	<b>\$852,445,512</b>	<b>\$79,193,713</b>	<b>10.2%</b>

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

## Enterprise Funds

Enterprise funds support clean drinking water, stormwater collection, wastewater management, garbage pick-up and disposal, building services, and golf operations. 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 Mayor's 2025/2026 Proposed Budget for Enterprise Funds amounts to \$805.4 million. This is an increase of \$29.5 million, or 3.8 percent, from the 2023/2024 Adopted Budget, largely due to infrastructure projects and operational demands in sewer and solid waste.

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

Fund	2021-22	2023-24	2025-26	Change	%
	Actual	Adopted	Proposed		
Water & Hydroelectric Services Fund	\$ 98,715,932	\$ 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	132,248,053	203,871,051	176,778,600	(27,092,451)	-13.3%
Sewer Fund	181,368,691	162,548,008	187,139,774	24,591,766	15.1%
Solid Waste Fund	165,977,009	201,855,811	221,791,224	19,935,413	9.9%
Golf Fund	9,393,150	12,088,238	13,648,185	1,559,947	12.9%
Development Services Center Fund	16,077,857	21,206,646	27,899,942	6,693,296	31.6%
<b>Total Enterprise Fund Expenditures</b>	<b>\$627,666,120</b>	<b>\$775,917,377</b>	<b>\$805,400,000</b>	<b>\$29,482,623</b>	<b>3.8%</b>

Note: This table reflects the accounting software which includes depreciation/amortization and capital additions expenses even though 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, IT, and project & performance management. Users, typically other City departments, are charged for the services provided. The Mayor's 2025/2026 Proposed Budget for Internal Services is \$301.1 million. This is \$4.7 million, or 1.6 percent, more than the 2023/2024 Adopted Budget. This is primarily due to an increase in fire capital investment.

**2025-26 Proposed Biennium Budget**  
**Internal Service Funds by Fund Summary**

Fund	2021-22		2023-24		2025-26	
	Actual		Adopted		Proposed	Change
Fleet & Fleet Equipment Funds	\$ 32,910,182	\$	40,202,261	\$	43,590,292	\$ 3,388,031 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	27,730,451		32,904,241		32,879,559	(24,682) -0.1%
Reprographics Fund	1,154,972		1,256,506		-	(1,256,506) -100.0%
Purchasing Fund	1,724,571		2,544,682		2,794,196	249,514 9.8%
Accounting Services Fund	8,629,175		11,711,885		13,313,261	1,601,376 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		15,471,567	823,231 5.6%
Worker's Compensation Fund	11,532,945		13,187,085		13,252,580	65,495 0.5%
Unemployment Compensation Fund	484,774		1,025,502		989,940	(35,562) -3.5%
Employee Benefits Fund	85,588,084		98,858,430		104,792,585	5,934,155 6.0%
Facilities Management & Capital Fund	7,402,542		13,043,648		13,202,782	159,134 1.2%
SIP Debt Fund	33,193,806		32,732,758		15,175,752	(17,557,006) -53.6%
Police Capital	3,541,721		4,462,772		6,311,357	1,848,585 41.4%
Fire Capital	2,523,768		3,541,504		10,254,733	6,713,229 189.6%
Facilities Capital	121,020		6,283,262		1,977,524	(4,305,738) -68.5%
<b>Total Internal Service Fund Expenditures</b>	<b>\$ 245,963,149</b>	<b>\$</b>	<b>296,363,491</b>	<b>\$</b>	<b>301,051,871</b>	<b>\$ 4,688,380 1.6%</b>

Note: This table reflects the accounting software which includes depreciation/amortization and capital additions expenses even though they are not budgeted

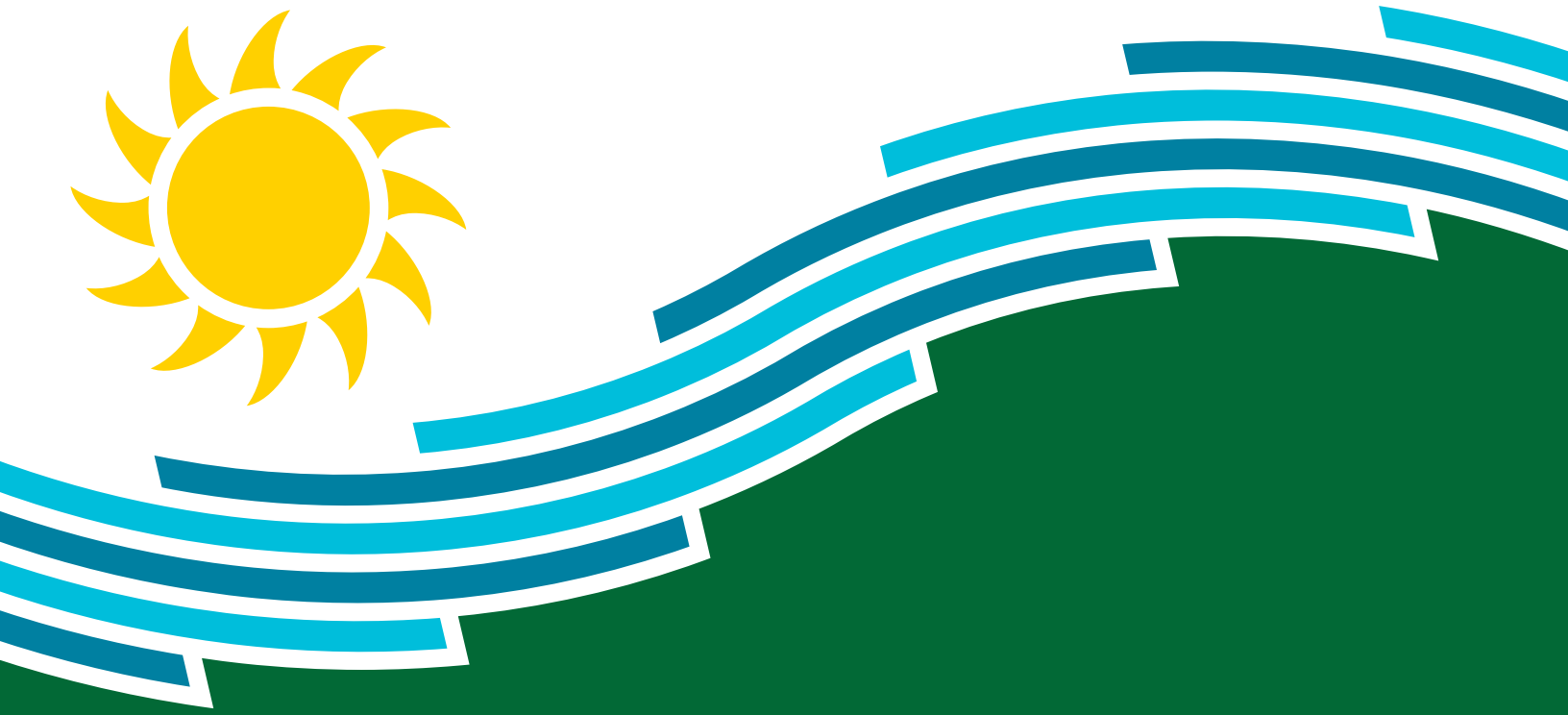
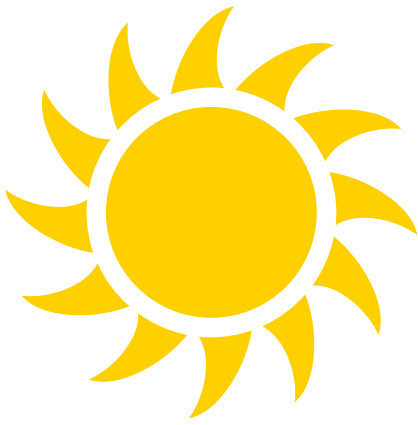
## 2025-2026 Biennium Budget Calendar

<b>March</b>	<p><b>Capital Improvement Program (CIP)</b></p> <ul style="list-style-type: none"> <li>Street CIP opened to Street capital team in February</li> <li><b>March 19</b> - Citywide CIP opened for round one</li> </ul>
<b>April</b>	<p><b>Operating Budgets</b></p> <ul style="list-style-type: none"> <li><b>April 23</b> – Internal Services funds begin developing the bulk of their biennium budgets</li> </ul> <p><b>Capital Improvement Program (CIP)</b></p> <ul style="list-style-type: none"> <li>Street CIP on-going</li> <li><b>April 21</b> - Citywide CIP round one closes</li> <li><b>April 22</b> – Citywide CIP review by Budget Office begins</li> </ul>
<b>May</b>	<p><b>Operating Budgets</b></p> <ul style="list-style-type: none"> <li>Revenue estimates begin</li> </ul> <p><b>Capital Improvement Program (CIP)</b></p> <ul style="list-style-type: none"> <li><b>May 24</b> – Citywide CIP review by Budget Office ends with a prelim report to City Admin</li> <li><b>By May 15</b> – Draft Street 6yr CIP budget book published</li> </ul>
<b>June</b>	<p><b>Operating Budgets</b></p> <ul style="list-style-type: none"> <li><b>June 4</b> – All funds begin biennium budget development – Book 1/10% reductions <ul style="list-style-type: none"> <li>Charter budget items calculated (i.e. Parks, Civil Service, Arts)</li> </ul> </li> </ul> <p><b>Capital Improvement Program (CIP)</b></p> <ul style="list-style-type: none"> <li><b>June 26</b> – Citywide CIP Plan Commission meeting</li> <li><b>June 25</b> - Citywide CIP opened for round two</li> <li><b>June 30</b> – Street CIP approved by Council</li> </ul>
<b>July</b>	<p><b>Operating Budgets</b></p> <ul style="list-style-type: none"> <li><b>July 9</b> – All funds end biennium budget development – Book 1/10% reductions</li> <li><b>July 10</b> – Operating budget review by Budget Office begins</li> </ul> <p><b>Capital Improvement Program (CIP)</b></p> <ul style="list-style-type: none"> <li><b>July 21</b> - Citywide CIP round two closes</li> <li><b>July 23</b> – Citywide CIP review by Budget Office begins</li> </ul>
<b>August</b>	<p><b>Operating Budgets</b></p> <ul style="list-style-type: none"> <li><b>Aug 13</b> – General Fund preliminary report to City Admin</li> <li><b>Aug 15 – Aug 31</b> – Book 2 biennium budget development</li> <li><b>Aug 24 -Sep 5</b> – General Fund status meeting(s)</li> </ul> <p><b>Capital Improvement Program (CIP)</b></p> <ul style="list-style-type: none"> <li><b>August 30</b> - Citywide CIP review by Budget Office ends with draft CIP published</li> <li><b>Other CIP work</b> - Depts to create new project presentations for Plan Commission, SEPA completed</li> <li><b>Aug 31</b> – Council review of Citywide CIP begins</li> </ul>

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

*Placeholder for 2025-2026  
Budget Ordinance*

*Placeholder for Council Budget  
Amendment Memo*



# Financial Schedules

2021-2026



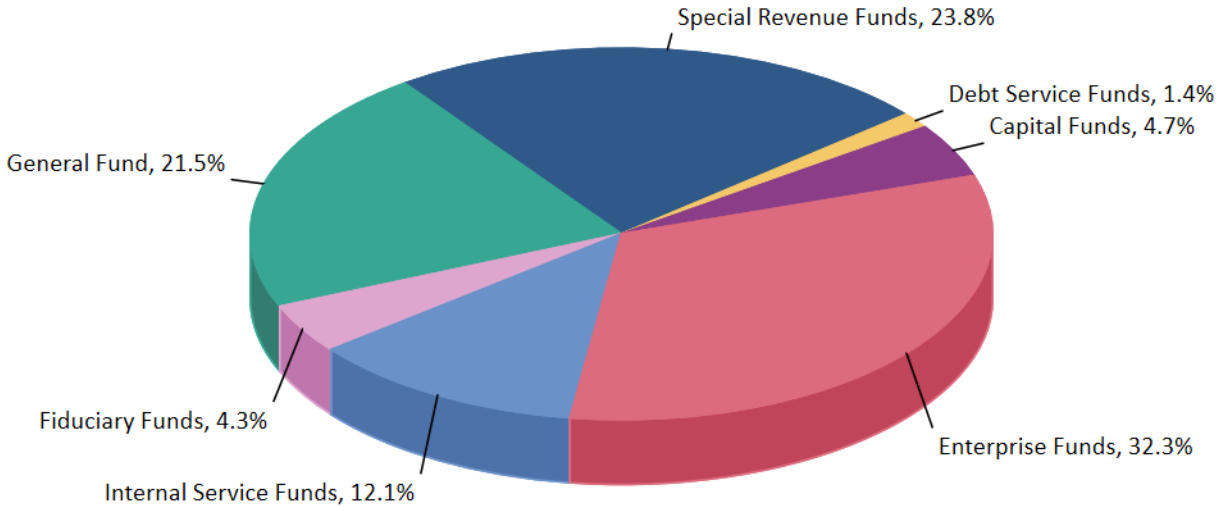
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**2025-2026 Proposed Budget**  
**City of Spokane Net Expenditures by Fund Group**

2025-26 Proposed Net City Expenditures

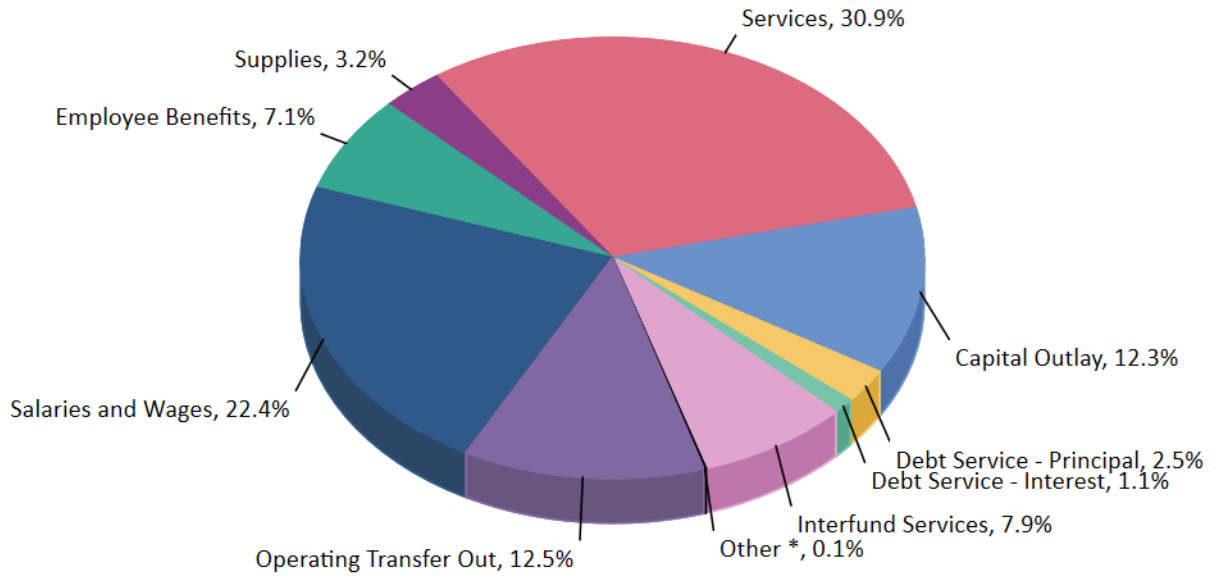


	2021-22 Actual	2023-24 Adopted	2025-26 Proposed
(\$ in 000's)			
General Fund	\$ 447,107	\$ 471,443	\$ 535,240
Special Revenue Funds	435,022	545,698	593,901
Debt Service Funds	33,906	35,687	33,704
Capital Funds	125,353	89,465	116,914
Enterprise Funds	625,492	775,917	805,400
Internal Service Funds	246,097	296,363	301,052
Fiduciary Funds	92,553	102,402	107,927
<b>Total City Expenditures</b>	<b>2,005,530</b>	<b>2,316,975</b>	<b>2,494,138</b>
<b>Less:</b>			
Operating Transfer Out	(368,640)	(321,461)	(311,946)
<b>Net City Expenditures</b>	<b>\$ 1,636,890</b>	<b>\$ 1,995,514</b>	<b>\$ 2,182,192</b>

# 2025-2026 Proposed Budget

## City of Spokane Summary of Expenditures

Summary of Expenditures



(\$ in 000's)

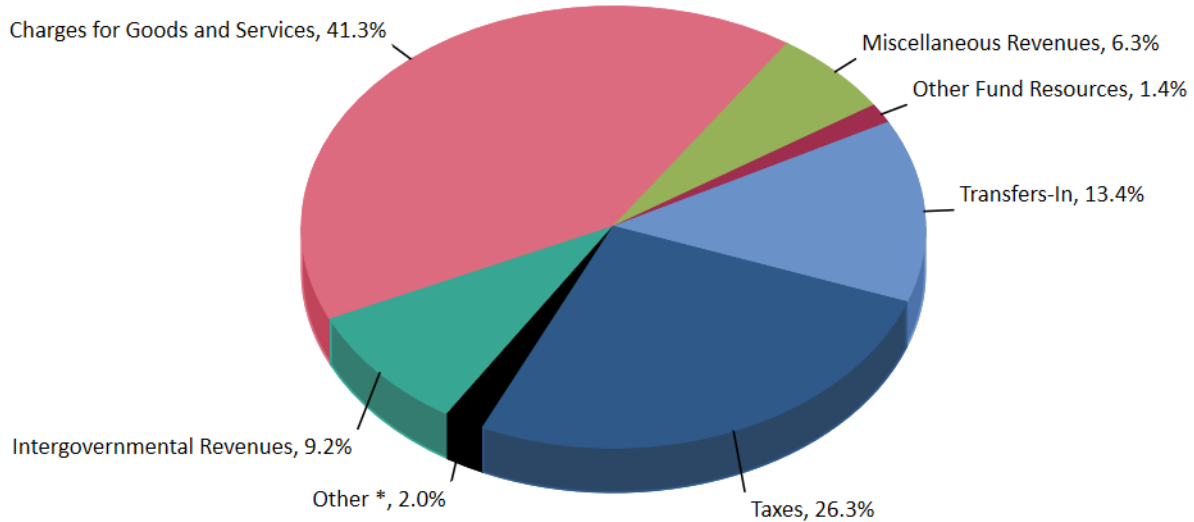
	2021-22 Actual	2023-24 Adopted	2025-26 Proposed
Salaries and Wages	\$ 430,852	\$ 501,907	\$ 557,954
Employee Benefits	139,268	159,939	176,939
Supplies	67,315	76,059	79,407
Services	557,262	675,649	771,432
Capital Outlay	205,965	304,703	305,663
Debt Service - Principal	60,676	60,524	63,581
Debt Service - Interest	29,811	29,807	28,111
Interfund Services	145,741	175,905	196,078
Amortization/Depreciation*	-	-	34
Operating Transfer Out	368,640	321,461	311,946
Reserves*	-	11,021	2,992
<b>Total City of Spokane</b>	<b>\$ 2,005,530</b>	<b>\$ 2,316,975</b>	<b>\$ 2,494,137</b>

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

# 2025-2026 Proposed Budget

## City of Spokane Summary of Revenues

### Summary of Revenues



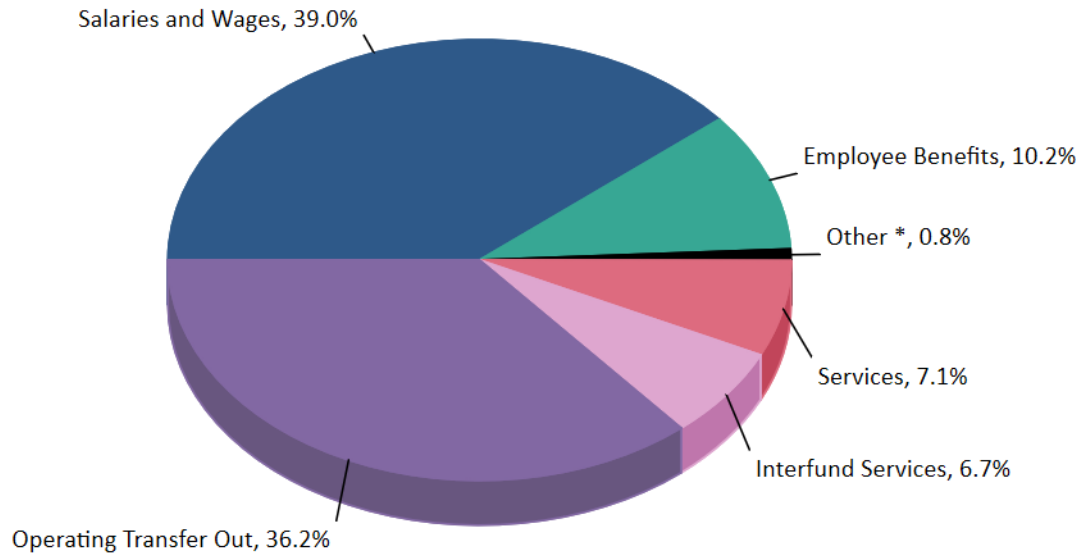
(\$ in 000's)	2021-22	2023-24	2025-26
	Actual	Adopted	Proposed
Taxes	\$ 512,589	\$ 558,432	\$ 618,483
Licenses & Permits*	19,384	21,872	22,879
Intergovernmental Revenues	151,410	147,233	216,152
Charges for Goods and Services	774,877	869,033	971,558
Fines and Penalties*	15,900	18,653	14,611
Miscellaneous 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	314,666
Insurance Recoveries*	239	82	72
<b>Total City of Spokane</b>	<b>\$ 2,021,786</b>	<b>\$ 2,126,111</b>	<b>\$ 2,351,423</b>

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

## 2025-2026 Proposed Budget

### General Fund Summary of Expenditures

#### Summary of Expenditures



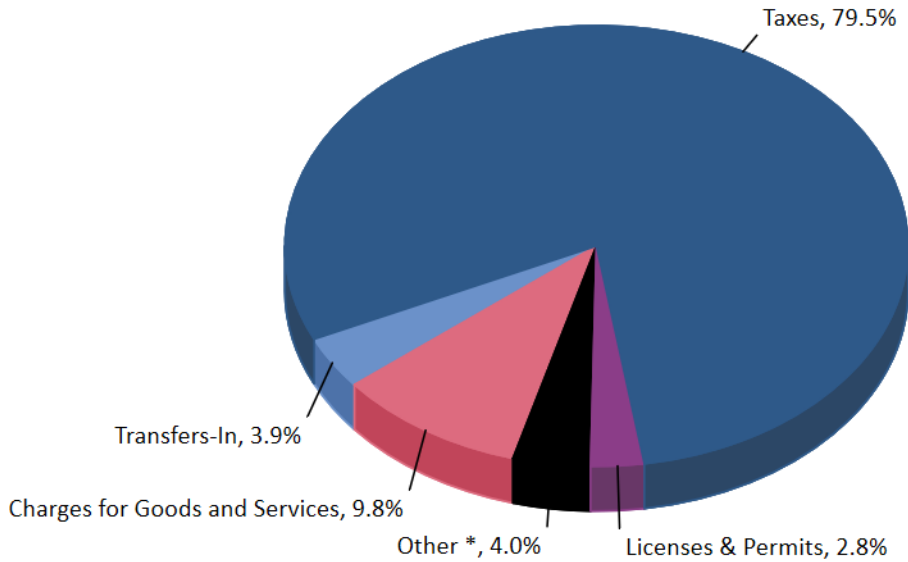
(\$ in 000's)

	2021-22 Actual	2023-24 Adopted	2025-26 Proposed
Salaries and Wages	\$ 149,961	\$ 171,586	\$ 208,649
Employee Benefits	41,807	43,280	54,687
Supplies*	2,819	3,310	3,645
Services	31,522	32,381	37,757
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	193,758
Reserves*	-	389	483
<b>Total General Fund</b>	<b>\$ 447,108</b>	<b>\$ 471,443</b>	<b>\$ 535,239</b>

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

**2025-2026 Proposed Budget**  
**General Fund Summary of Revenues**

Summary of Revenues



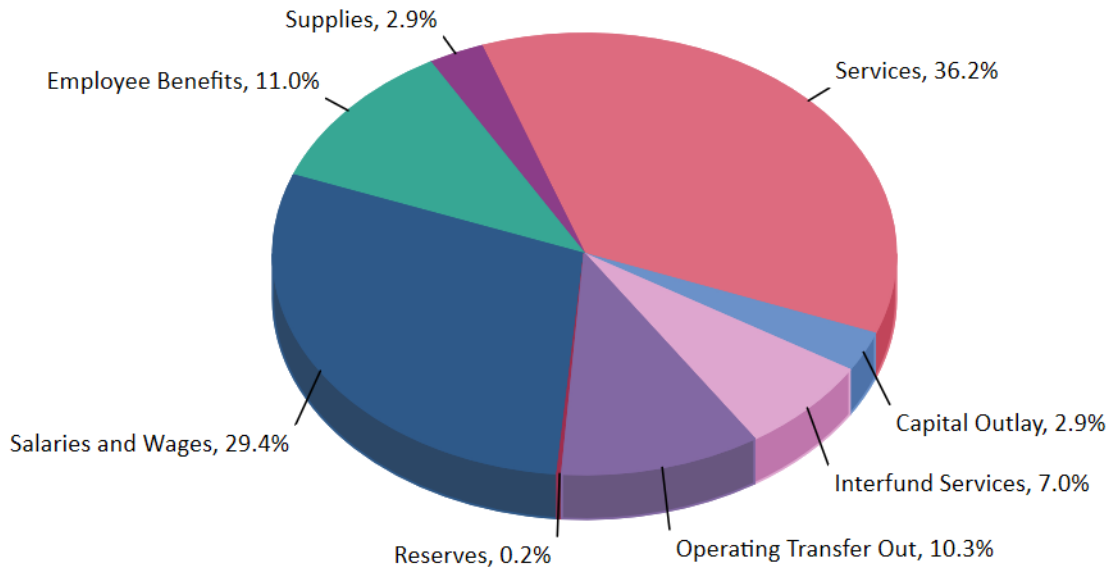
(\$ in 000's)

	2021-22 Actual	2023-24 Adopted	2025-26 Proposed
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	20,893
<b>Total General Fund</b>	<b>\$ 434,869</b>	<b>\$ 471,678</b>	<b>\$ 536,042</b>

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

**2025-2026 Proposed Budget**  
**Special Revenue Funds Summary of Expenditures**

**Summary of Expenditures**



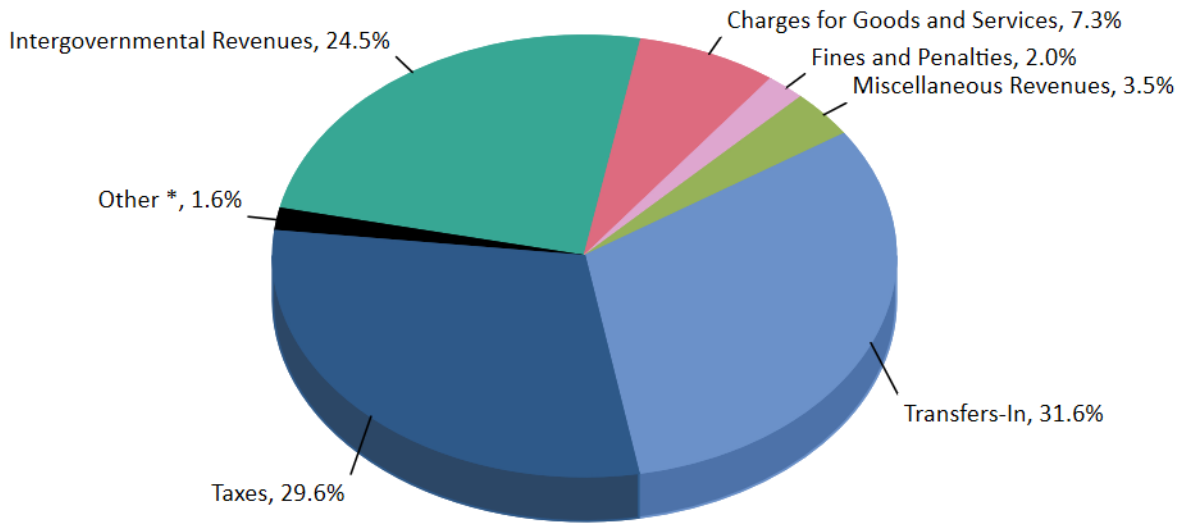
(\$ in 000's)

	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salaries and Wages	\$ 150,560	\$ 171,087	\$ 174,751
Employee Benefits	54,565	66,206	65,050
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	61,350
Reserves	-	9,281	1,417
<b>Total Special Revenue Funds</b>	<b>\$ 435,022</b>	<b>\$ 545,698</b>	<b>\$ 593,901</b>

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

**2025-2026 Proposed Budget**  
**Special Revenue Funds Summary of Revenues**

**Summary of Revenues**

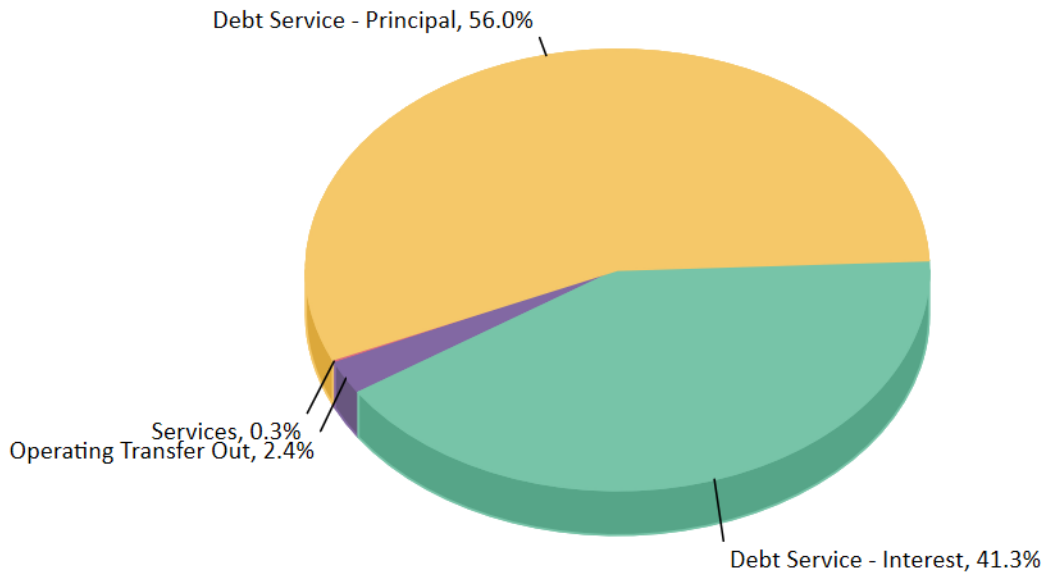


(\$ in 000's)	2021-22	2023-24	2025-26
	Actual	Adopted	Proposed
Taxes	\$ 133,313	\$ 153,641	\$ 166,133
Licenses & Permits*	2,773	4,549	5,383
Intergovernmental Revenues	106,593	101,483	137,369
Charges for Goods and Services	30,759	41,694	40,759
Fines and Penalties	12,531	14,316	11,378
Miscellaneous Revenues	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	177,186
Insurance Recoveries*	234	82	72
<b>Total Special Revenue Funds</b>	<b>\$ 477,698</b>	<b>\$ 506,964</b>	<b>\$ 561,428</b>

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

**2025-2026 Proposed Budget**  
**Debt Service Funds Summary of Expenditures**

**Summary of Expenditures**



(\$ in 000's)

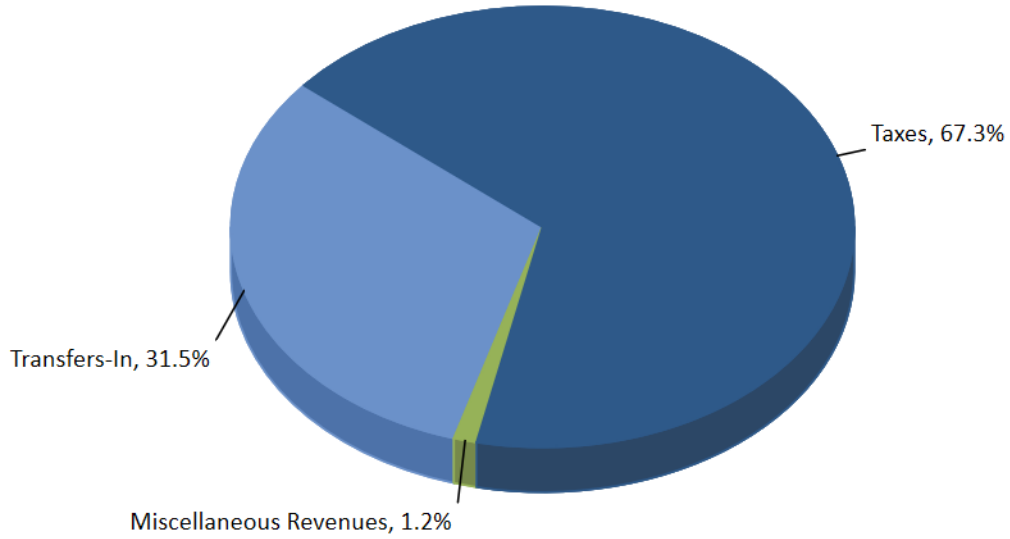
Services  
 Debt Service - Principal  
 Debt Service - Interest  
 Operating Transfer Out  
 Total Debt Service Funds

	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
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
<b>Total Debt Service Funds</b>	<b>\$ 33,906</b>	<b>\$ 35,687</b>	<b>\$ 33,704</b>



**2025-2026 Proposed Budget**  
**Debt Service Funds Summary of Revenues**

Summary of Revenues

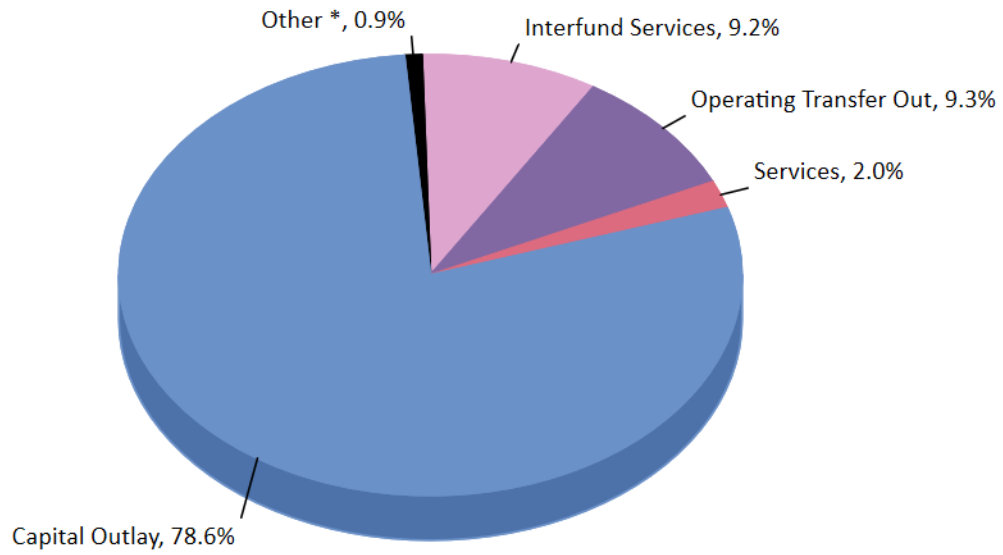


(\$ in 000's)

	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Taxes	\$ 18,917	\$ 21,432	\$ 23,205
Miscellaneous Revenues	360	1,162	410
Transfers-In	14,283	14,326	10,871
<b>Total Debt Service Funds</b>	<b>\$ 33,560</b>	<b>\$ 36,920</b>	<b>\$ 34,486</b>

**2025-2026 Proposed Budget**  
**Capital Funds Summary of Expenditures**

**Summary of Expenditures**



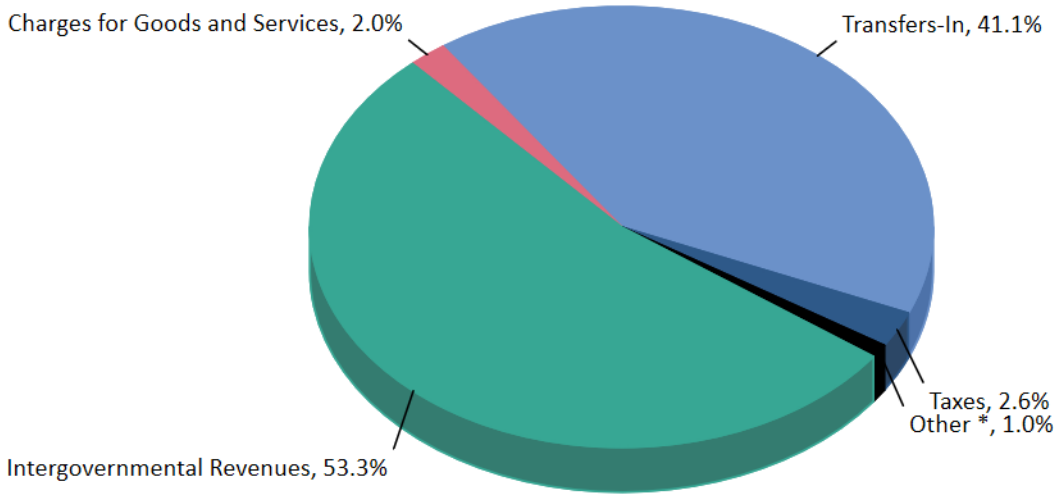
(\$ in 000's)

	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
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
<b>Total Capital Funds</b>	<b>\$ 125,353</b>	<b>\$ 89,465</b>	<b>\$ 116,914</b>

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

**2025-2026 Proposed Budget**  
**Capital Funds Summary of Revenues**

**Summary of Revenues**



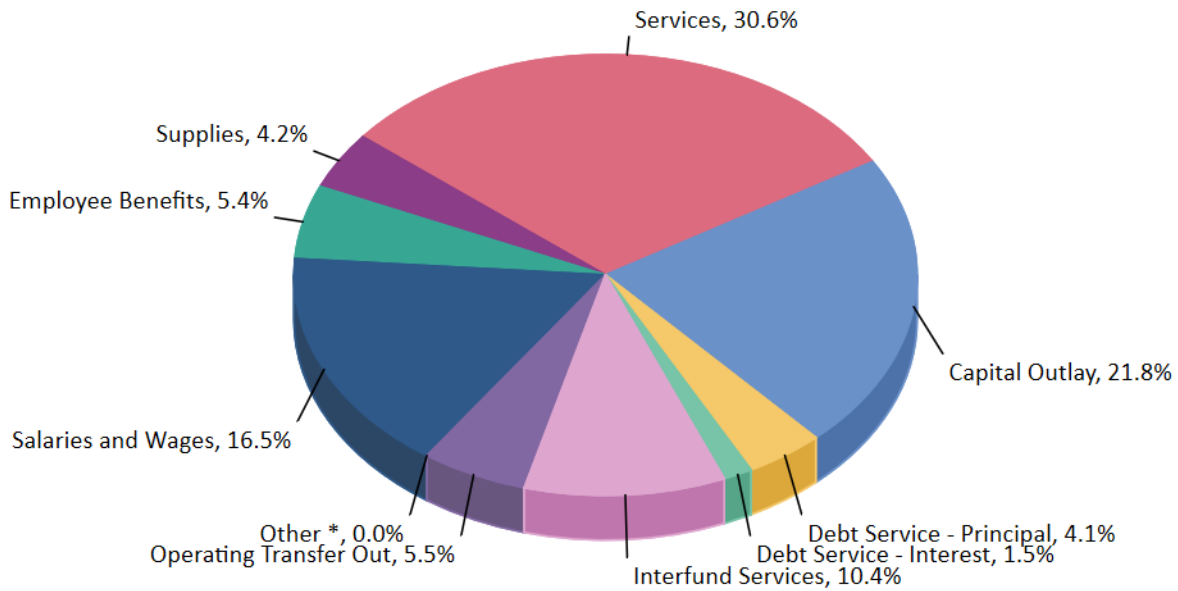
(\$ in 000's)

	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
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	-	-
<b>Total Capital Funds</b>	<b>\$ 73,245</b>	<b>\$ 89,634</b>	<b>\$ 116,162</b>

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

**2025-2026 Proposed Budget**  
**Enterprise Funds Summary of Expenditures**

**Summary of Expenditures**



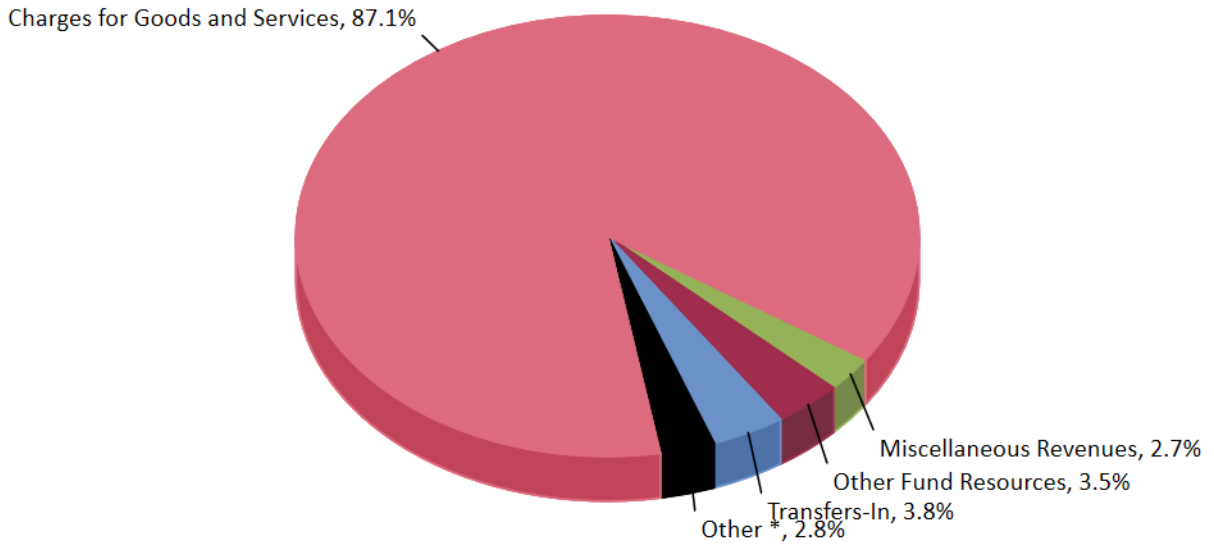
(\$ in 000's)

	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
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	83,945
Operating Transfer Out	120,777	66,233	44,438
Reserves*	-	305	65
<b>Total Enterprise Funds</b>	<b>\$ 625,492</b>	<b>\$ 775,916</b>	<b>\$ 805,400</b>

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

**2025-2026 Proposed Budget**  
**Enterprise Funds Summary of Revenues**

**Summary of Revenues**

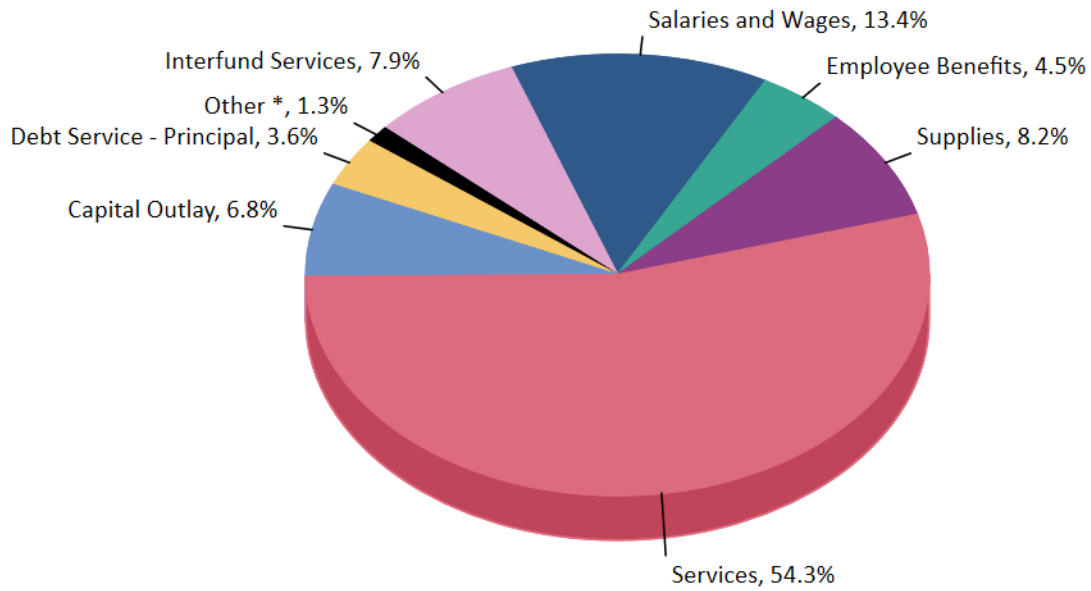


(\$ in 000's)	2021-22	2023-24	2025-26
	Actual	Adopted	Proposed
Licenses & Permits*	\$ 2,720	\$ 2,955	\$ 2,716
Intergovernmental Revenues*	6,144	5,870	7,265
Charges for Goods and Services	509,506	555,008	620,898
Fines and Penalties*	1	2	4
Miscellaneous Revenues	12,058	8,927	18,971
Proprietary/Trust Fund - 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
<b>Total Enterprise Funds</b>	<b>\$ 665,443</b>	<b>\$ 652,300</b>	<b>\$ 712,523</b>

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

**2025-2026 Proposed Budget**  
**Internal Service Funds Summary of Expenditures**

**Summary of Expenditures**



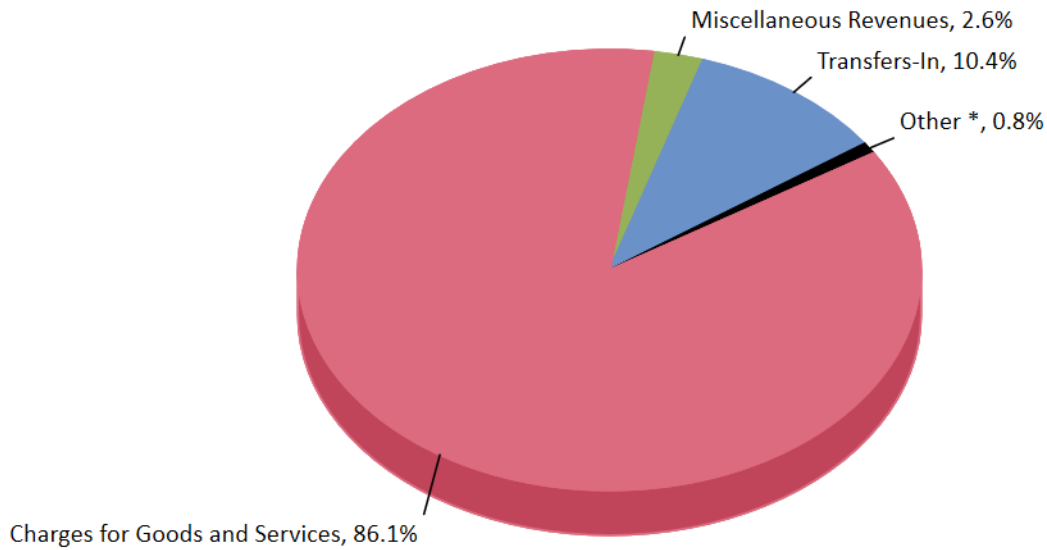
(\$ in 000's)

	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salaries and Wages	\$ 31,916	\$ 38,343	\$ 40,464
Employee Benefits	10,746	12,451	13,531
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	1,027
<b>Total Internal Service Funds</b>	<b>\$ 246,097</b>	<b>\$ 296,364</b>	<b>\$ 301,052</b>

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

**2025-2026 Proposed Budget**  
**Internal Service Funds Summary of Revenues**

**Summary of Revenues**

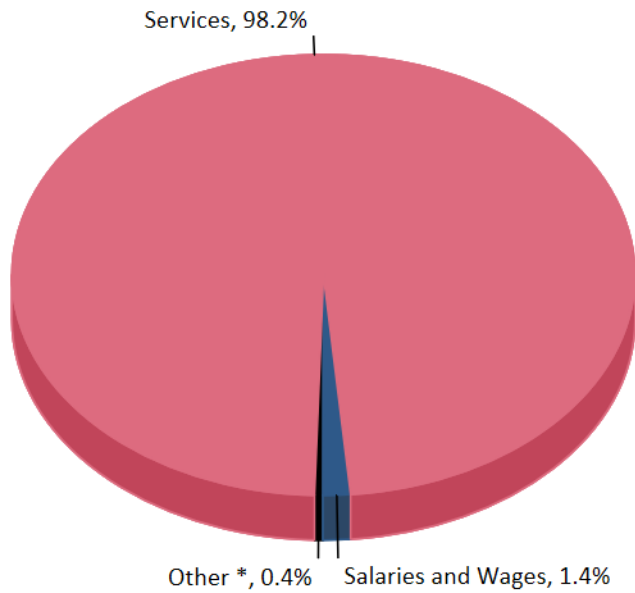


(\$ in 000's)	2021-22	2023-24	2025-26
	Actual	Adopted	Proposed
Intergovernmental Revenues*	\$ 2,147	\$ 100	\$ 200
Charges for Goods and Services	192,789	227,686	254,785
Fines and Penalties*	-	-	20
Miscellaneous Revenues	5,395	6,294	7,786
Proprietary/Trust Fund - Capital Contributions*	1,104	110	120
Other Fund Resources*	8,155	22,942	2,000
Disposition of Capital Assets*	196	90	90
Transfers-In	30,370	26,297	30,813
<b>Total Internal Service Funds</b>	<b>\$ 240,156</b>	<b>\$ 283,519</b>	<b>\$ 295,814</b>

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

**2025-2026 Proposed Budget**  
**Fiduciary Funds Summary of Expenditures**

**Summary of Expenditures**



(\$ in 000's)

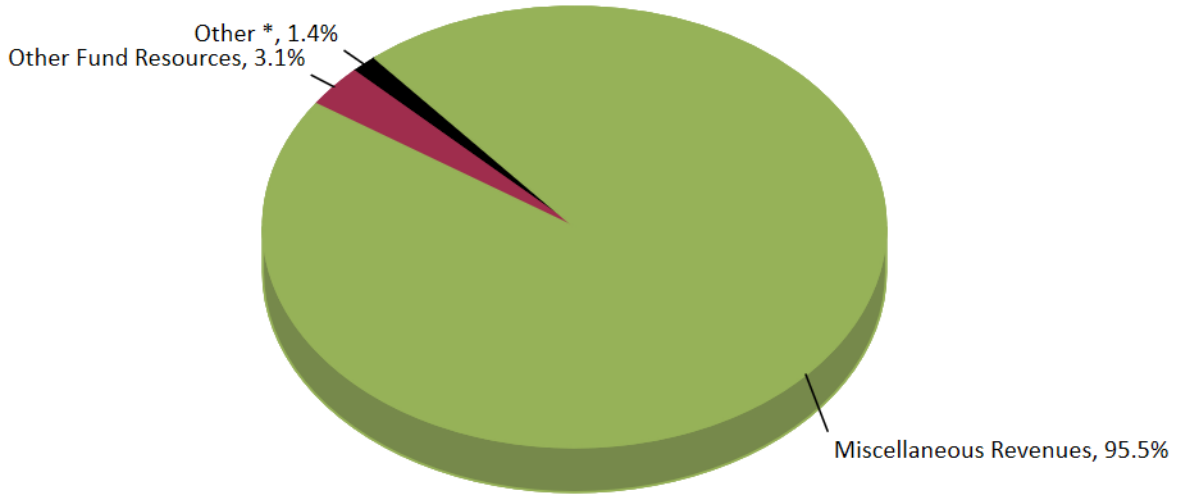
	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
Salaries and Wages	\$ 1,315	\$ 1,446	\$ 1,529
Employee Benefits*	186	223	252
Supplies*	7	20	16
Services	90,778	100,472	105,932
Interfund Services*	267	221	163
Amortization/Depreciation*	-	-	34
Reserves*	-	20	-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

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



**2025-2026 Proposed 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

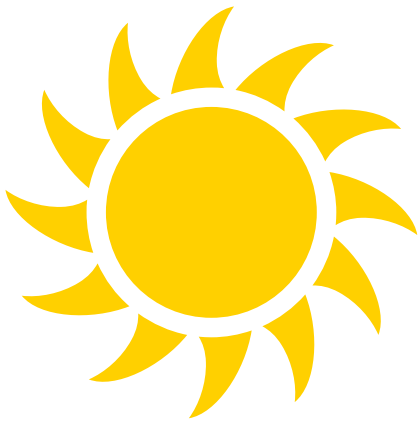
	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>
\$	1,274	\$ 1,060	\$ 1,290
	30	50	60
	92,374	81,067	90,708
	3,137	2,920	2,910
\$	96,815	\$ 85,097	\$ 94,968

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

# 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**

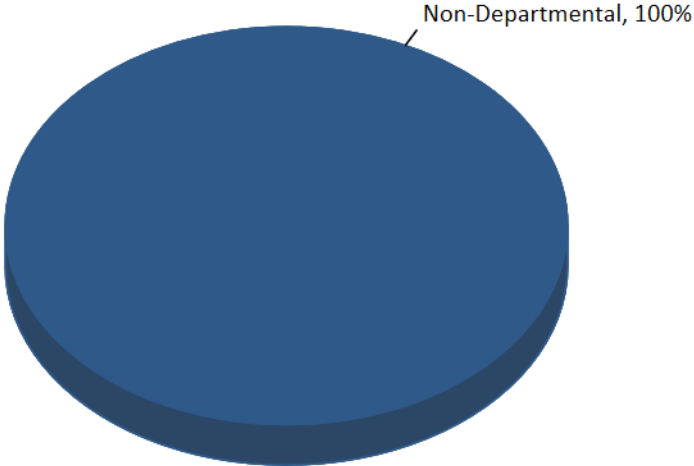
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
General Fund	\$ 388,108	\$ 419,769	\$ 466,421	\$ 46,652	11.1 %
Total Revenue	\$ 388,108	\$ 419,769	\$ 466,421	\$ 46,652	11.1 %

#### **Dollars by Department-Section**

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
Non-Departmental	\$ 14,465	\$ 9,560	\$ 15,815	\$ 6,255	65.4 %
Total Expense	\$ 14,465	\$ 9,560	\$ 15,815	\$ 6,255	65.4 %

**Non-Departmental Division Budget Detail**

**2025-26 Proposed  
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	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>387,865</b>	<b>419,770</b>	<b>466,420</b>	<b>46,650</b>	<b>11.1 %</b>
<b>Expenses</b>					
Salaries and Wages	421	480	549	69	14.4 %
Supplies	3	2	4	2	100.0 %
Services	8,277	8,398	14,365	5,967	71.1 %
Operating Transfer Out	5,765	630	697	67	10.6 %
Reserves	-	50	200	150	300.0 %
<b>Total Expenses</b>	<b>14,466</b>	<b>9,560</b>	<b>15,815</b>	<b>6,255</b>	<b>65.4 %</b>
<b>Net Surplus</b>	<b>\$ 373,399</b>	<b>\$ 410,210</b>	<b>\$ 450,605</b>	<b>\$ 40,395</b>	<b>9.8 %</b>

## Non-Departmental Grants & Special Events Budget Detail

### What We Do

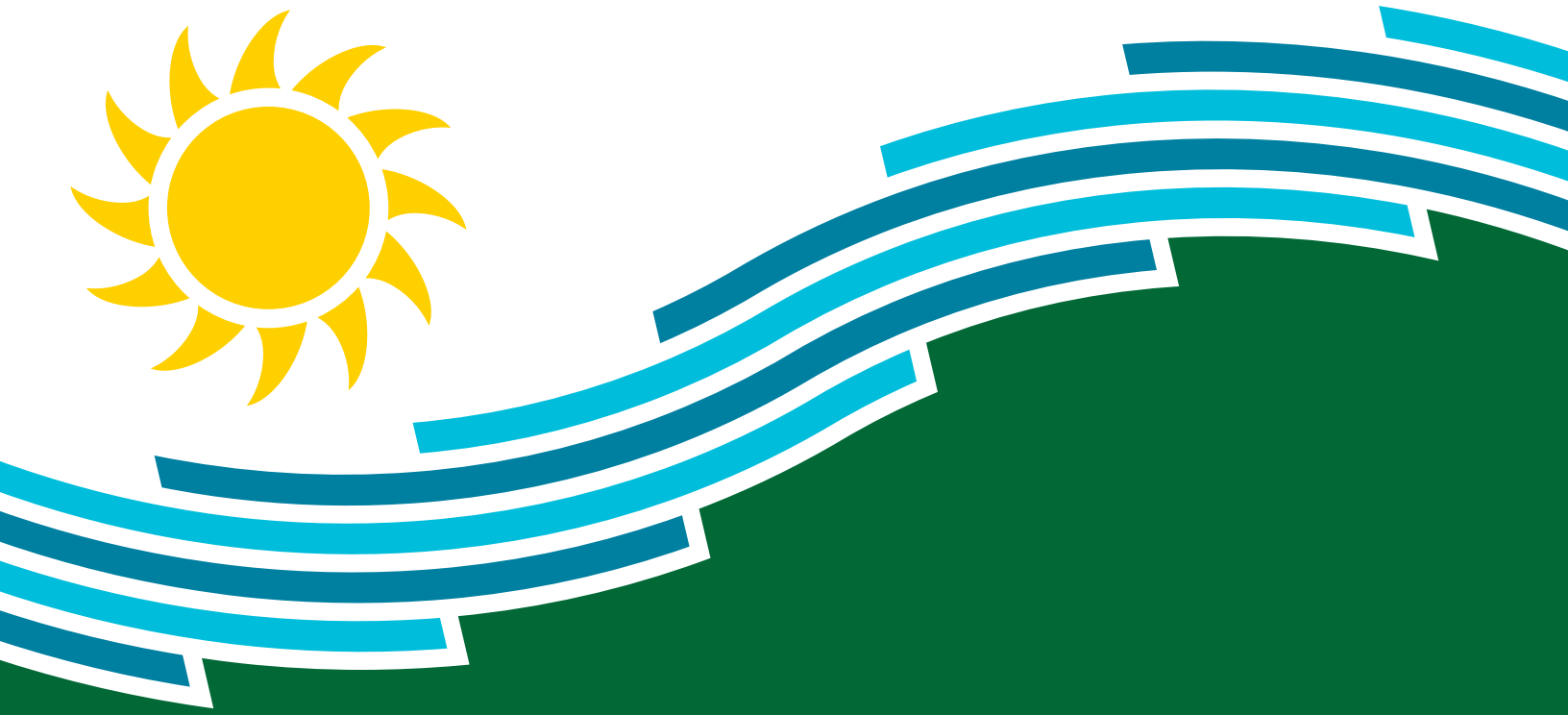
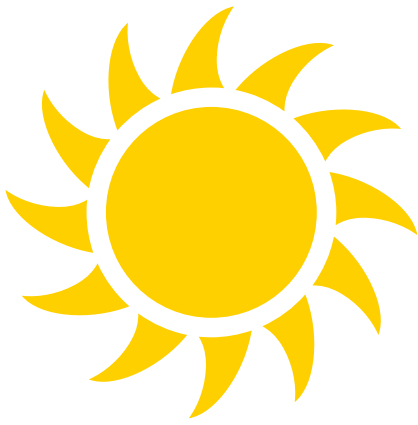
The Non-Departmental budget is used to aggregate several expenses that are not aligned with any specific department.

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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 242	\$ -	\$ -	\$ -	- %
Total Revenues	242	-	-	-	-
<b>Expenses</b>					
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

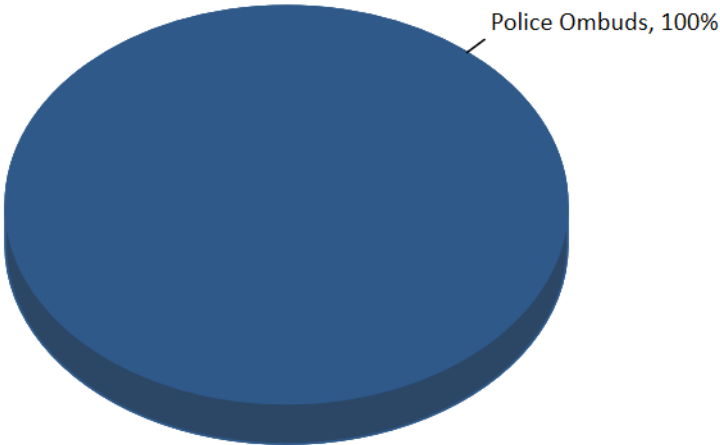
	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
(\$ in 000's)					
General Fund	\$ -	\$ -	\$ 464	\$ 464	- %
Total Revenue	\$ -	\$ -	\$ 464	\$ 464	- %

#### Dollars by Department-Section

	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	\$ 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	3.00	-	- %

**Police Ombuds Division Budget Detail**

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



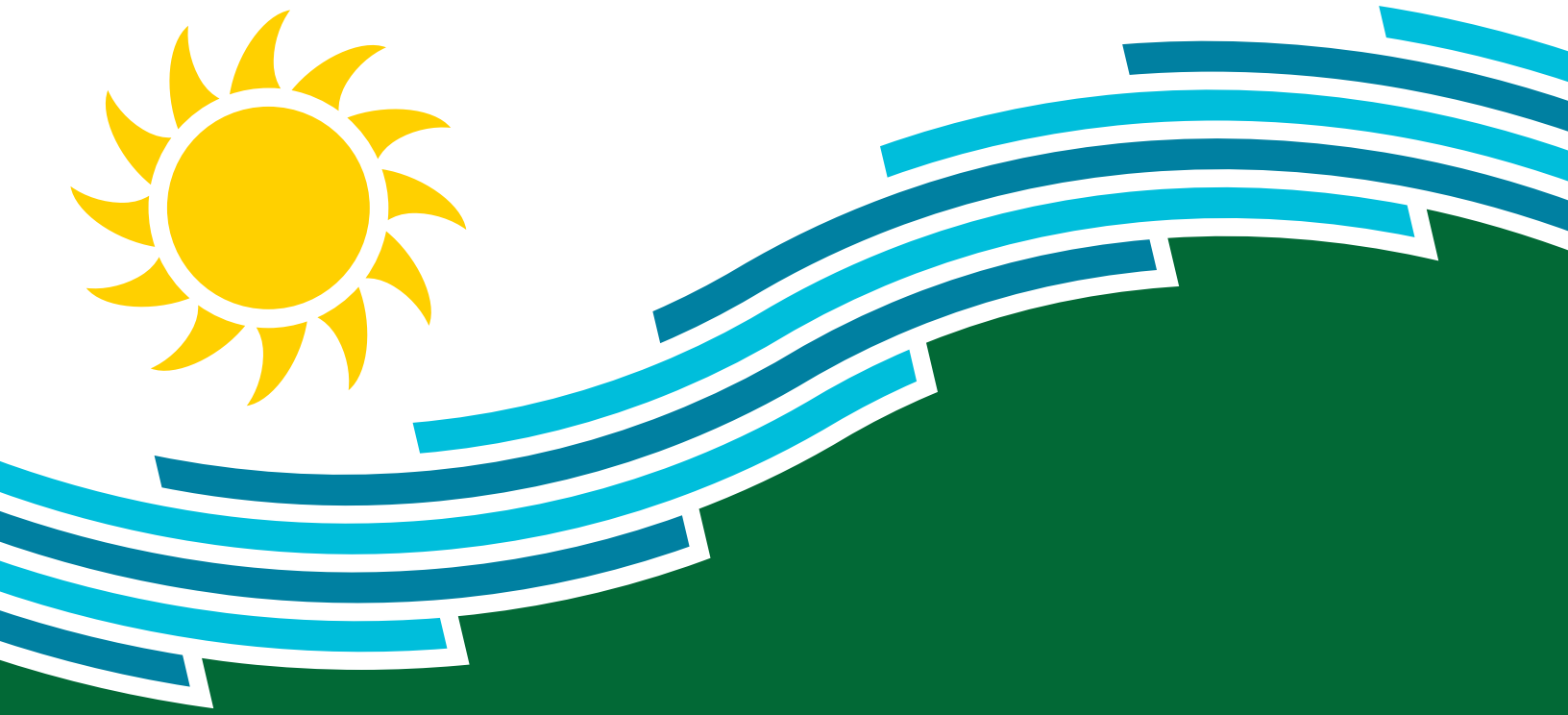
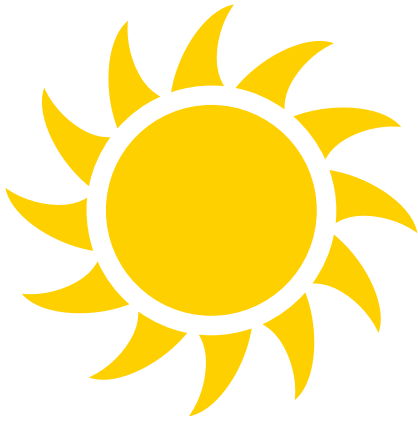
## Police Ombuds Budget Detail

### 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Transfers-In	\$ -	\$ -	\$ 464	\$ 464	- %
<b>Expenses</b>					
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	3.00	-	- %



# 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 Proposed	\$ Change	% Change
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#### Dollars by Department-Section

(\$ in 000's)

Civil Service

Total Expense

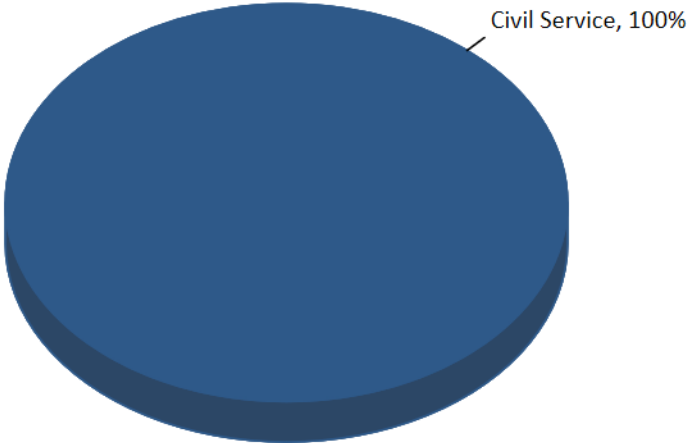
Full Time Equivalent

	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	\$ 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 Proposed  
Expenditures by Department-Section**



## Civil Service Budget Detail

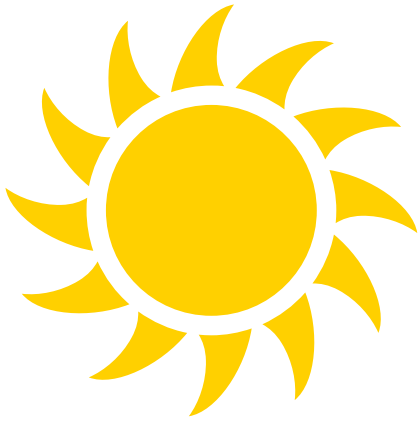
### What We Do

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 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
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

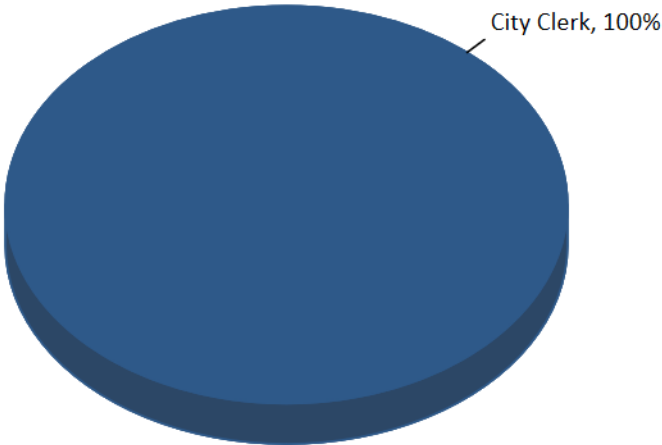
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
General Fund	\$ 1	\$ 4	\$ 2	\$ (2)	(50.0)%
Total Revenue	\$ 1	\$ 4	\$ 2	\$ (2)	(50.0)%

#### Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	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 Proposed  
Expenditures by Department-Section



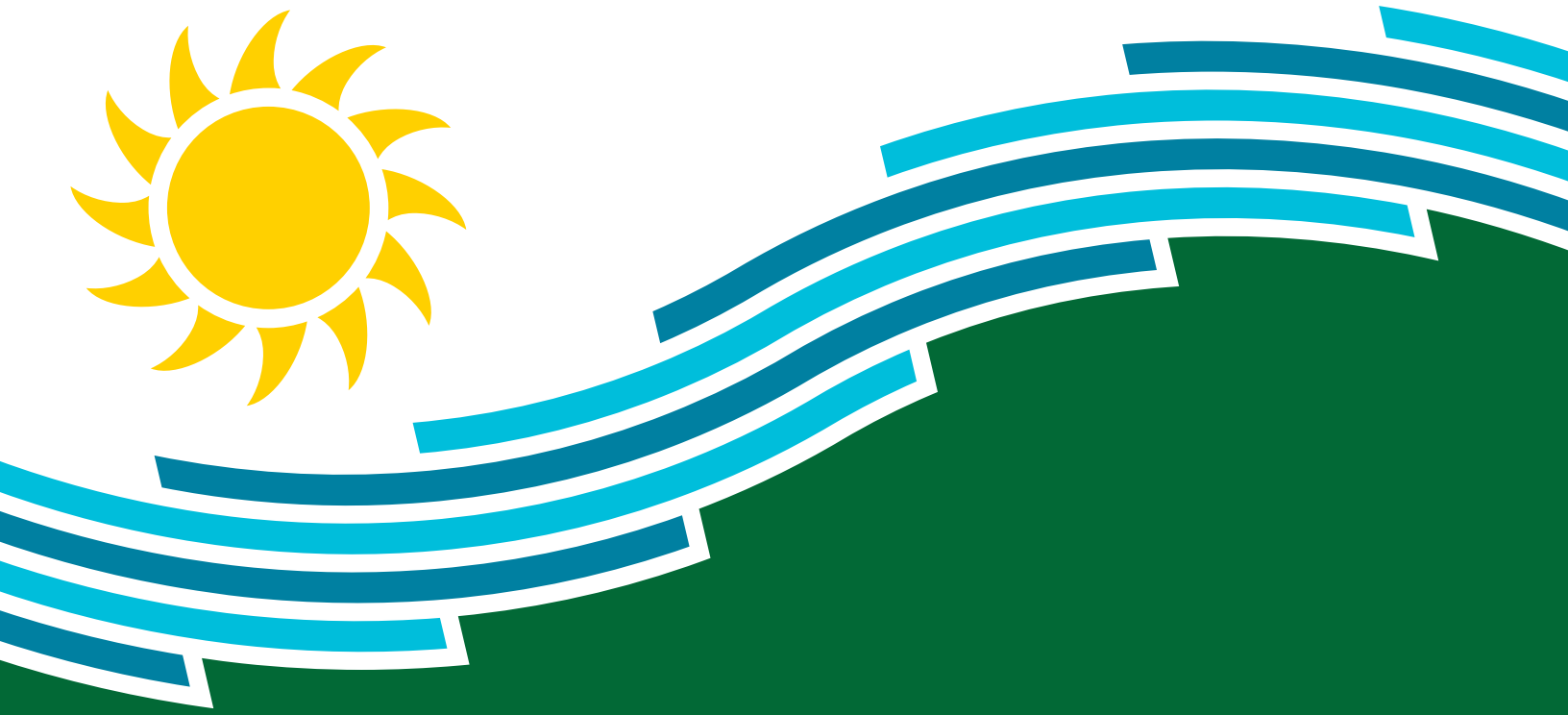
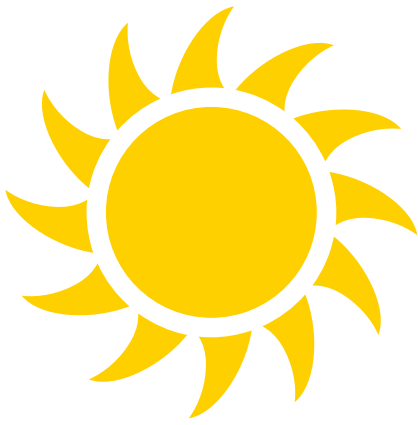
## City Clerk Budget Detail

### 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 1	\$ 4	\$ 2	\$ (2)	(50.0)%
Total Revenues	1	4	2	(2)	(50.0)%
<b>Expenses</b>					
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

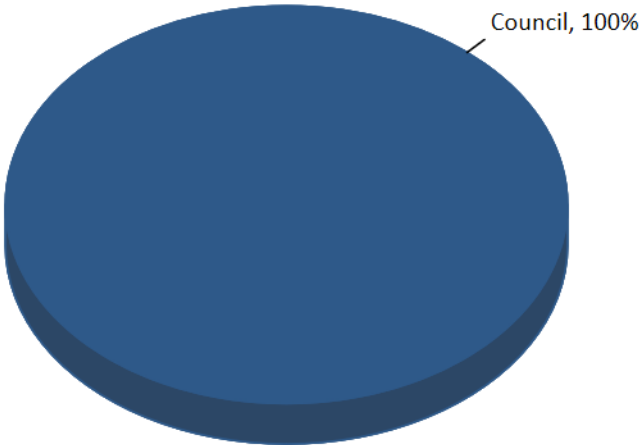
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
General Fund	\$ 10	\$ -	\$ -	\$ -	- %
Total Revenue	\$ 10	\$ -	\$ -	\$ -	- %

#### Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
Council	\$ 4,479	\$ 4,769	\$ 5,972	\$ 1,203	25.2 %
Total Expense	\$ 4,479	\$ 4,769	\$ 5,972	\$ 1,203	25.2 %
Full Time Equivalent	22.00	21.00	21.00	-	- %

**Council Division Budget Detail**

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



## Council Budget Detail

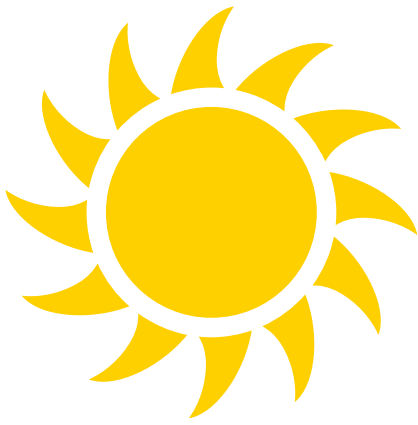
### What We Do

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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 10	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
Salaries and Wages	2,905	3,142	3,706	564	18.0 %
Employee Benefits	1,000	972	1,144	172	17.7 %
Supplies	88	34	39	5	14.7 %
Services	446	582	438	(144)	(24.7)%
Interfund Services	2	-	646	646	- %
Operating Transfer Out	39	-	-	-	- %
Reserves	-	40	-	(40)	(100.0)%
Total Expenses	4,480	4,770	5,973	1,203	25.2 %
Net Surplus (Loss)	\$ (4,470)	\$ (4,770)	\$ (5,973)	\$ (1,203)	25.2 %
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

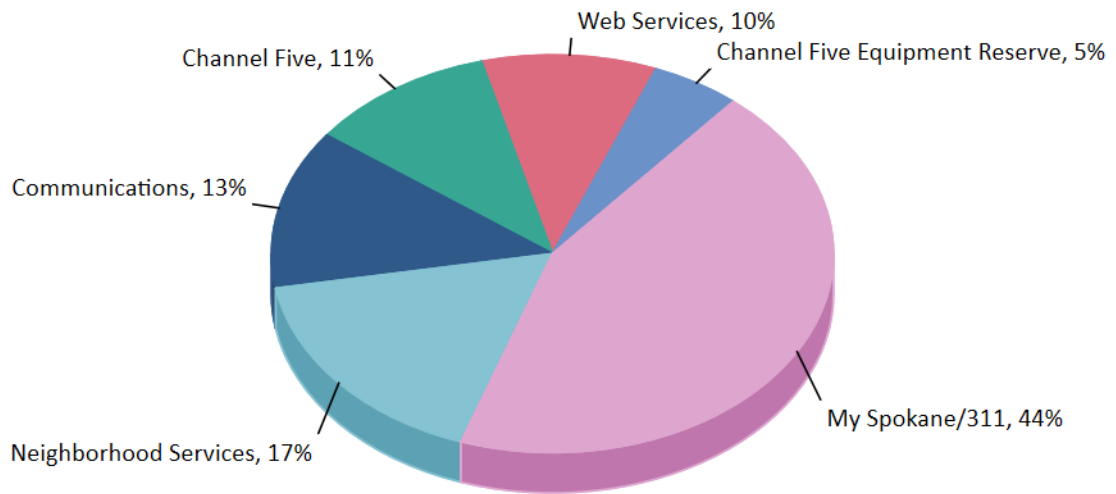
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
General Fund	\$ 53	\$ 85	\$ 93	\$ 8	9.4 %
Special Revenue Funds	697	482	504	22	4.6 %
Internal Service Funds	4,052	5,086	4,307	(779)	(15.3)%
<b>Total Revenue</b>	<b>\$ 4,802</b>	<b>\$ 5,653</b>	<b>\$ 4,904</b>	<b>\$ (749)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

#### Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	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	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 %
<b>Total Expense</b>	<b>\$ 7,337</b>	<b>\$ 9,441</b>	<b>\$ 9,858</b>	<b>\$ 417</b>	<b>4.4 %</b>
Full Time Equivalent	34.00	34.00	31.00	(3.00)	(8.8)%

## Communications Division Budget Detail

2025-26 Proposed  
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	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>808</b>	<b>891</b>	<b>1,275</b>	<b>384</b>	<b>43.1 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (808)</b>	<b>\$ (891)</b>	<b>\$ (1,275)</b>	<b>(384)</b>	<b>43.1 %</b>
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Licenses & Permits	\$ 697	\$ 482	\$ 504	\$ 22	4.6 %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
Supplies	\$ 4	\$ -	\$ -	\$ -	- %
Net Surplus (Loss)	\$ (4)	\$ -	\$ -	\$ -	- %

## Reprographics Budget Detail

### What We Do

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

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 1,185	\$ 1,250	\$ -	\$ (1,250)	(100.0)%
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 2,866	\$ 3,836	\$ 4,307	\$ 471	12.3 %
<b>Expenses</b>					
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

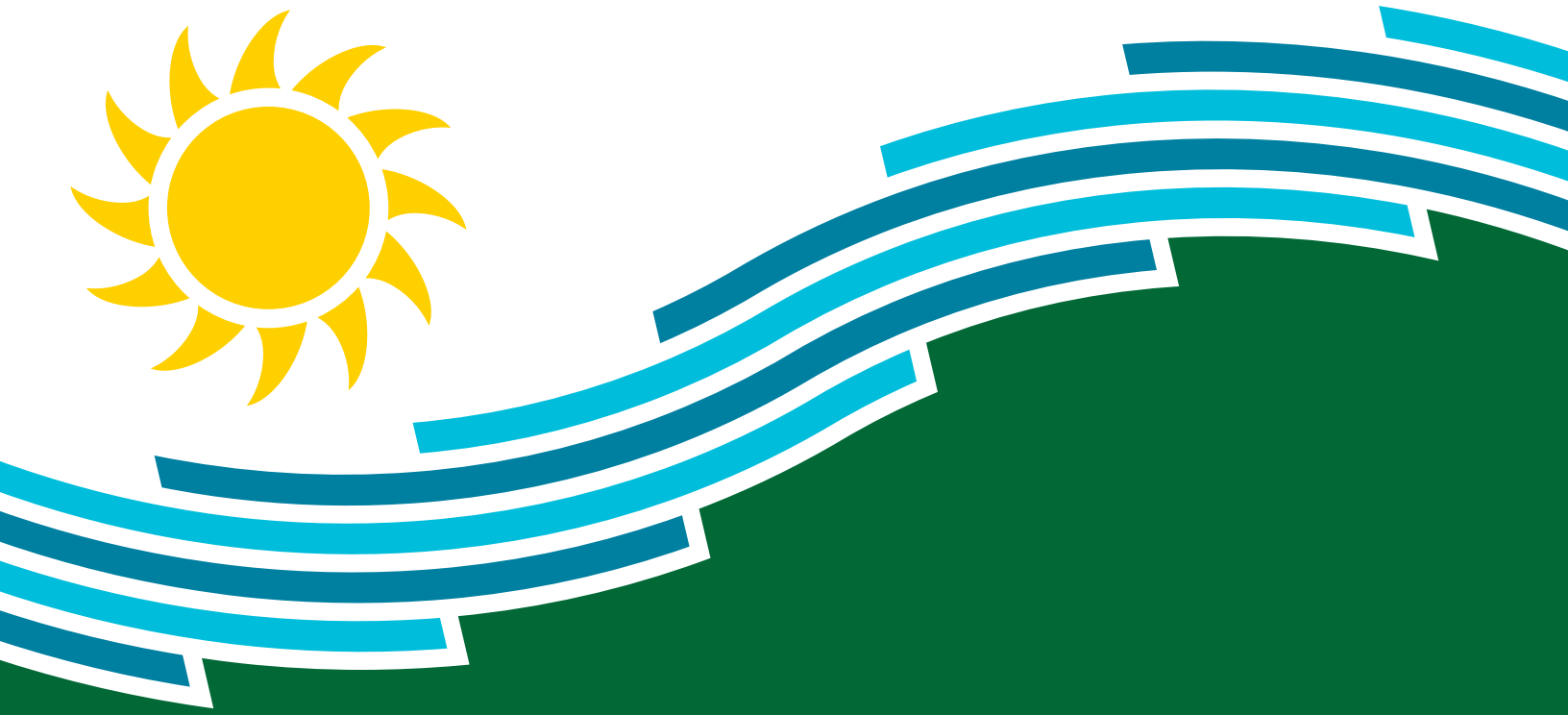
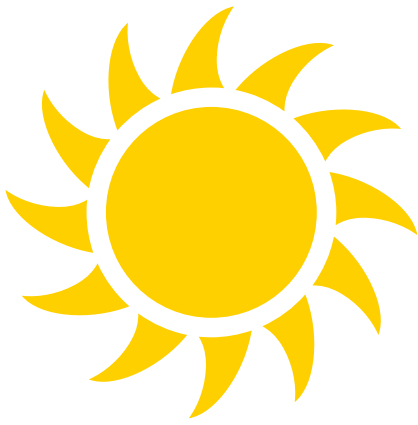
### What We Do

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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Licenses & Permits	\$ 6	\$ 16	\$ 40	\$ 24	150.0 %
Charges for Goods and Services	46	69	53	(16)	(23.2)%
Miscellaneous Revenues	1	-	-	-	- %
<b>Total Revenues</b>	<b>53</b>	<b>85</b>	<b>93</b>	<b>8</b>	<b>9.4 %</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>1,047</b>	<b>1,376</b>	<b>1,671</b>	<b>295</b>	<b>21.4 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (994)</b>	<b>\$ (1,291)</b>	<b>\$ (1,578)</b>	<b>(287)</b>	<b>22.2 %</b>
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	Proposed	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	-	-	-	- %
<b>Total Revenue</b>	<b>\$ 104,380</b>	<b>\$ 136,808</b>	<b>\$ 119,561</b>	<b>\$ (17,247)</b>	<b>(12.6)%</b>

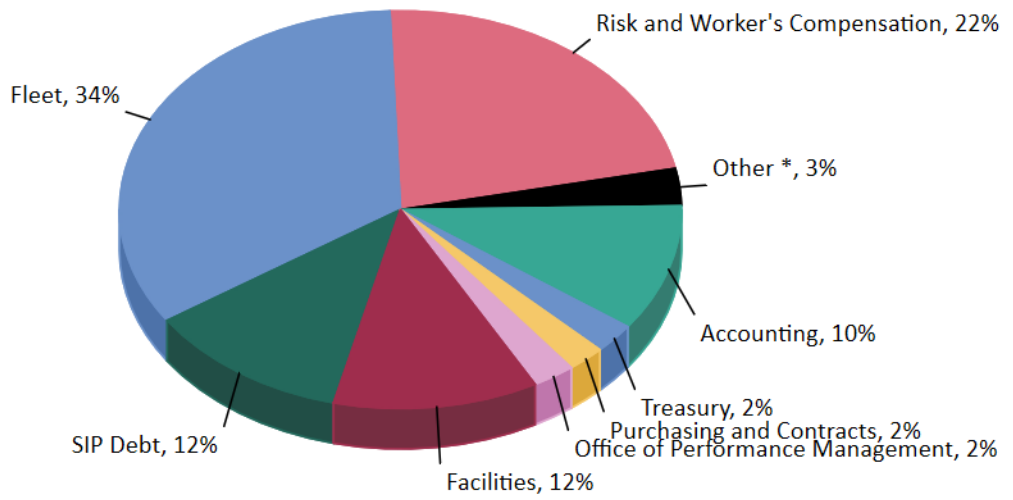
#### Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	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 %
<b>Total Expense</b>	<b>\$ 111,825</b>	<b>\$ 142,094</b>	<b>\$ 129,112</b>	<b>\$ (12,982)</b>	<b>(9.1)%</b>
Full Time Equivalent	140.40	140.40	136.15	(4.25)	(3.0)%

\*Included in the "Other" category in the following chart.

# Finance & Administration Division Budget Detail

2025-26 Proposed  
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>9,268</b>	<b>10,965</b>	<b>13,324</b>	<b>2,359</b>	<b>21.5 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>9,345</b>	<b>11,711</b>	<b>13,312</b>	<b>1,601</b>	<b>13.7 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (77)</b>	<b>\$ (746)</b>	<b>\$ 12</b>	<b>\$ 758</b>	<b>(101.6)%</b>
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
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	-	-	-	- %
<b>Total Revenues</b>	<b>79</b>	<b>234</b>	<b>58</b>	<b>(176)</b>	<b>(75.2)%</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>1,264</b>	<b>2,355</b>	<b>3,131</b>	<b>776</b>	<b>33.0 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (1,185)</b>	<b>\$ (2,121)</b>	<b>\$ (3,073)</b>	<b>(952)</b>	<b>44.9 %</b>
<b>Full Time Equivalent</b>	<b>6.00</b>	<b>6.00</b>	<b>4.00</b>	<b>(2.00)</b>	<b>(33.3)%</b>



## 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	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 1,805	\$ 2,416	\$ 2,741	\$ 325	13.5 %
Fines and Penalties	-	-	20	20	- %
<b>Total Revenues</b>	<b>1,805</b>	<b>2,416</b>	<b>2,761</b>	<b>345</b>	<b>14.3 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>1,725</b>	<b>2,545</b>	<b>2,794</b>	<b>249</b>	<b>9.8 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 80</b>	<b>\$ (129)</b>	<b>\$ (33)</b>	<b>\$ 96</b>	<b>(74.4)%</b>
<b>Full Time Equivalent</b>	<b>7.34</b>	<b>10.00</b>	<b>9.00</b>	<b>(1.00)</b>	<b>(10.0)%</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 2,785	\$ 3,143	\$ 3,151	\$ 8	0.3 %
Transfers-In	-	108	-	(108)	(100.0)%
<b>Total Revenues</b>	<b>2,785</b>	<b>3,251</b>	<b>3,151</b>	<b>(100)</b>	<b>(3.1)%</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>2,587</b>	<b>3,277</b>	<b>3,154</b>	<b>(123)</b>	<b>(3.8)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 198</b>	<b>\$ (26)</b>	<b>\$ (3)</b>	<b>\$ 23</b>	<b>(88.5)%</b>
<b>Full Time Equivalent</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>(1.00)</b>	<b>(12.5)%</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>10,116</b>	<b>16,815</b>	<b>13,043</b>	<b>(3,772)</b>	<b>(22.4)%</b>
<b>Expenses</b>					
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	-	- %
<b>Total Expenses</b>	<b>7,585</b>	<b>19,327</b>	<b>15,180</b>	<b>(4,147)</b>	<b>(21.5)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 2,531</b>	<b>\$ (2,512)</b>	<b>\$ (2,137)</b>	<b>\$ 375</b>	<b>(14.9)%</b>
<b>Full Time Equivalent</b>	<b>21.00</b>	<b>20.00</b>	<b>19.00</b>	<b>(1.00)</b>	<b>(5.0)%</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>24,401</b>	<b>34,863</b>	<b>15,003</b>	<b>(19,860)</b>	<b>(57.0)%</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>31,111</b>	<b>32,733</b>	<b>15,175</b>	<b>(17,558)</b>	<b>(53.6)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (6,710)</b>	<b>\$ 2,130</b>	<b>\$ (172)</b>	<b>\$ (2,302)</b>	<b>(108.1)%</b>

## 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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 7	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
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	-	-	-	- %
<b>Total Revenues</b>	<b>34,879</b>	<b>40,330</b>	<b>43,419</b>	<b>3,089</b>	<b>7.7 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>32,160</b>	<b>40,202</b>	<b>43,590</b>	<b>3,388</b>	<b>8.4 %</b>
<b>Net Surplus</b>	<b>\$ 2,719</b>	<b>\$ 128</b>	<b>\$ (171)</b>	<b>\$ (299)</b>	<b>(233.6)%</b>
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 1	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>18,076</b>	<b>27,936</b>	<b>28,803</b>	<b>867</b>	<b>3.1 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>24,209</b>	<b>27,836</b>	<b>28,725</b>	<b>889</b>	<b>3.2 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (6,133)</b>	<b>\$ 100</b>	<b>\$ 78</b>	<b>\$ (22)</b>	<b>(22.0)%</b>
<b>Full Time Equivalent</b>	<b>6.41</b>	<b>7.25</b>	<b>6.00</b>	<b>(1.25)</b>	<b>(17.2)%</b>



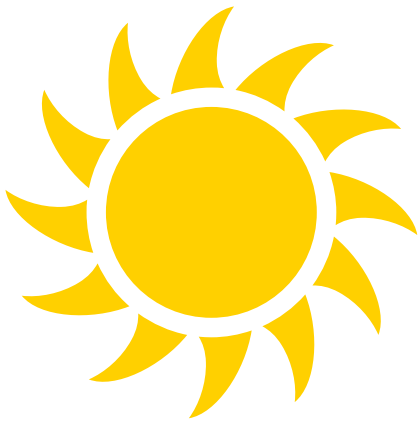
## Parking & Business Improvement District Budget Detail

### 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 2,963	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
(\$ in 000's)					
General Fund	\$ 797	\$ 923	\$ 979	\$ 56	6.1 %
Special Revenue Funds	81,426	87,922	117,105	29,183	33.2 %
<b>Total Revenue</b>	<b>\$ 82,223</b>	<b>\$ 88,845</b>	<b>\$ 118,084</b>	<b>\$ 29,239</b>	<b>32.9 %</b>

#### Dollars by Department-Section

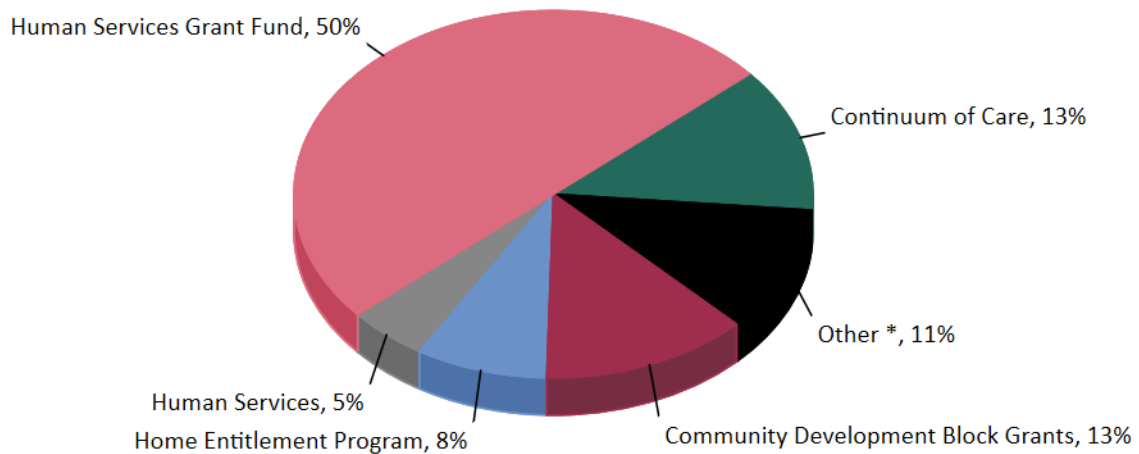
	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
(\$ in 000's)					
Neighborhood, Housing, and Human Services Administration*	\$ 795	\$ 1,108	\$ 933	\$ (175)	(15.8)%
Community Centers*	1,482	1,466	1,327	(139)	(9.5)%
Youth Services*	90	90	101	11	12.2 %
Opioid Response*	-	-	2,236	2,236	- %
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	Proposed	Change	Change
Rental Rehabilitation Fund*	500	822	476	(346)	(42.1)%
Human Services	7,392	4,923	6,631	1,708	34.7 %
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)%
<b>Total Expense</b>	<b>\$ 91,767</b>	<b>\$ 101,839</b>	<b>\$ 133,131</b>	<b>\$ 31,292</b>	<b>30.7 %</b>
<b>Full Time Equivalent</b>	<b>24.85</b>	<b>22.85</b>	<b>25.85</b>	<b>3.00</b>	<b>13.1 %</b>

\*Included in the "Other" category in the following chart.

**2025-26 Proposed  
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 522	\$ 666	\$ 721	\$ 55	8.3 %
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 207	\$ 192	\$ 192	\$ -	- %
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ -	\$ 317	\$ 649	\$ 332	104.7 %
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 5,634	\$ 19,592	\$ 16,000	\$ (3,592)	(18.3)%
Transfers-In	2,446	638	1,151	513	80.4 %
<b>Total Revenues</b>	<b>8,080</b>	<b>20,230</b>	<b>17,151</b>	<b>(3,079)</b>	<b>(15.2)%</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>8,075</b>	<b>20,230</b>	<b>17,151</b>	<b>(3,079)</b>	<b>(15.2)%</b>
<b>Net Surplus</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 967	\$ 1,000	\$ 1,000	\$ -	- %
Other Fund Resources	3,469	3,000	3,000	-	- %
<b>Total Revenues</b>	<b>4,436</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>- %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>5,005</b>	<b>5,001</b>	<b>4,453</b>	<b>(548)</b>	<b>(11.0)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (569)</b>	<b>\$ (1,001)</b>	<b>\$ (453)</b>	<b>\$ 548</b>	<b>(54.7)%</b>

## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ -	\$ -	\$ 400	\$ 400	- %
Miscellaneous Revenues	11	41	42	1	2.4 %
Other Fund Resources	13	20	20	-	- %
<b>Total Revenues</b>	<b>24</b>	<b>61</b>	<b>462</b>	<b>401</b>	<b>657.4 %</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>970</b>	<b>369</b>	<b>816</b>	<b>447</b>	<b>121.1 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (946)</b>	<b>\$ (308)</b>	<b>\$ (354)</b>	<b>(46)</b>	<b>14.9 %</b>

## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 114	\$ 181	\$ 190	\$ 9	5.0 %
Other Fund Resources	343	600	600	-	- %
Total Revenues	457	781	790	9	1.2 %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 5	\$ 7	\$ -	\$ (7)	(100.0)%
Other Fund Resources	3	3	3	-	- %
Total Revenues	8	10	3	(7)	(70.0)%
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Taxes	\$ 874	\$ 1,046	\$ 820	\$ (226)	(21.6)%
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ (2)	\$ -	\$ -	\$ -	- %
Other Fund Resources	2	-	-	-	- %
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 31,220	\$ 150	\$ -	\$ (150)	(100.0)%
Miscellaneous Revenues	70	-	-	-	- %
<b>Total Revenues</b>	<b>31,290</b>	<b>150</b>	<b>-</b>	<b>(150)</b>	<b>(100.0)%</b>
<b>Expenses</b>					
Salaries and Wages	108	58	-	(58)	(100.0)%
Employee Benefits	19	25	-	(25)	(100.0)%
Services	31,047	67	-	(67)	(100.0)%
<b>Total Expenses</b>	<b>31,174</b>	<b>150</b>	<b>-</b>	<b>(150)</b>	<b>(100.0)%</b>
<b>Net Surplus</b>	<b>\$ 116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>

## 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 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 7	\$ 9	\$ 14	\$ 5	55.6 %
Other Fund Resources	1	-	-	-	- %
Total Revenues	8	9	14	5	55.6 %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 38	\$ 42	\$ 42	\$ -	- %
Other Fund Resources	6	60	60	-	- %
<b>Total Revenues</b>	<b>44</b>	<b>102</b>	<b>102</b>	<b>-</b>	<b>- %</b>
<b>Expenses</b>					
Salaries and Wages	2	12	12	-	- %
Employee Benefits	1	5	5	-	- %
Services	497	806	460	(346)	(42.9)%
<b>Total Expenses</b>	<b>500</b>	<b>823</b>	<b>477</b>	<b>(346)</b>	<b>(42.0)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (456)</b>	<b>\$ (721)</b>	<b>(375)</b>	<b>\$ 346</b>	<b>(48.0)%</b>

## 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	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 68	\$ 66	\$ 66	\$ -	- %
Miscellaneous Revenues	241	-	-	-	- %
<b>Total Revenues</b>	<b>309</b>	<b>66</b>	<b>66</b>	<b>-</b>	<b>- %</b>
<b>Expenses</b>					
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	6,187	1,747	39.3 %
Interfund Services	4	-	-	-	- %
Operating Transfer Out	1	-	-	-	- %
<b>Total Expenses</b>	<b>7,393</b>	<b>4,922</b>	<b>6,631</b>	<b>1,709</b>	<b>34.7 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (7,084)</b>	<b>\$ (4,856)</b>	<b>\$ (6,565)</b>	<b>(1,709)</b>	<b>35.2 %</b>

## 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 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
Services	\$ 1	\$ -	\$ -	\$ -	- %
Net Surplus (Loss)	<b>\$ (1)</b>	\$ -	\$ -	\$ -	- %

## 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	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>25,789</b>	<b>35,521</b>	<b>65,150</b>	<b>29,629</b>	<b>83.4 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>24,805</b>	<b>38,221</b>	<b>66,584</b>	<b>28,363</b>	<b>74.2 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 984</b>	<b>\$ (2,700)</b>	<b>\$ (1,434)</b>	<b>\$ 1,266</b>	<b>(46.9)%</b>



## 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	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 8,814	\$ 15,211	\$ 16,986	\$ 1,775	11.7 %
<b>Expenses</b>					
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 %

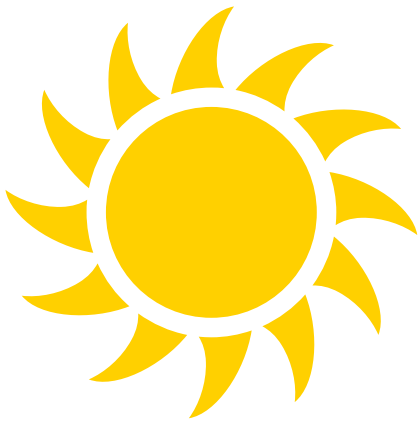
## Community Development Fund Budget Detail

### 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 29	\$ 30	\$ 30	\$ -	- %
<b>Expenses</b>					
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

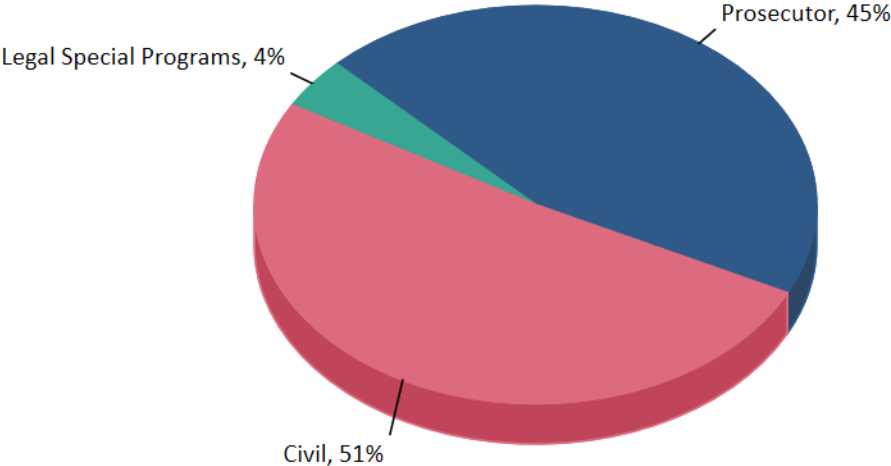
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
General Fund	\$ 1,267	\$ 1,264	\$ 1,440	\$ 176	13.9 %
Total Revenue	\$ 1,267	\$ 1,264	\$ 1,440	\$ 176	13.9 %

#### Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	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 Proposed 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	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 8	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	240	275	240	(35)	(12.7)%
Miscellaneous Revenues	3	-	-	-	- %
Transfers-In	-	-	280	280	- %
<b>Total Revenues</b>	<b>251</b>	<b>275</b>	<b>520</b>	<b>245</b>	<b>89.1 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>3,298</b>	<b>3,558</b>	<b>5,732</b>	<b>2,174</b>	<b>61.1 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (3,047)</b>	<b>\$ (3,283)</b>	<b>\$ (5,212)</b>	<b>\$ (1,929)</b>	<b>58.8 %</b>
<b>Full Time Equivalent</b>	<b>11.00</b>	<b>11.00</b>	<b>18.00</b>	<b>7.00</b>	<b>63.6 %</b>



## 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	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 908	\$ 869	\$ 800	\$ (69)	(7.9)%
<b>Expenses</b>					
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 %

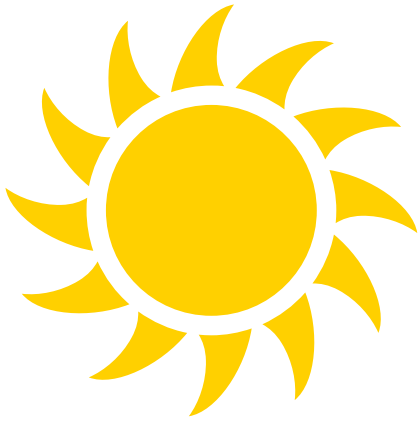
## Legal Special Programs Budget Detail

### 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Taxes	\$ 107	\$ 120	\$ 120	\$ -	- %
<b>Expenses</b>					
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 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
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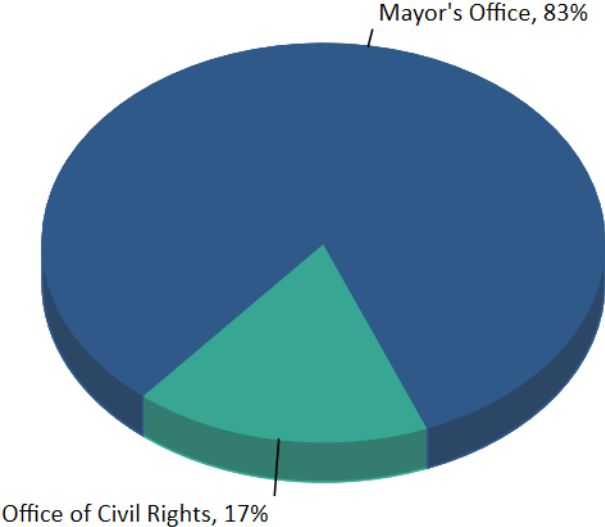
#### Dollars by Department-Section

(\$ in 000's)

	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
Mayor's Office	\$ 2,046	\$ 2,745	\$ 3,900	\$ 1,155	42.1 %
Office of Civil Rights	100	659	807	148	22.5 %
Total Expense	\$ 2,146	\$ 3,404	\$ 4,707	\$ 1,303	38.3 %
Full Time Equivalent	12.00	12.00	13.00	1.00	8.3 %

**Mayor's Office Division Budget Detail**

**2025-26 Proposed 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	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
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	38	(233)	(86.0)%
Interfund Services	-	-	366	366	- %
Reserves	-	16	-	(16)	(100.0)%
Total Expenses	2,047	2,745	3,901	1,156	42.1 %
Net Surplus (Loss)	\$ (2,047)	\$ (2,745)	\$ (3,901)	\$ (1,156)	42.1 %
Full Time Equivalent	9.00	9.00	10.00	1.00	11.1 %

## Office of Civil Rights Budget Detail

### What We Do

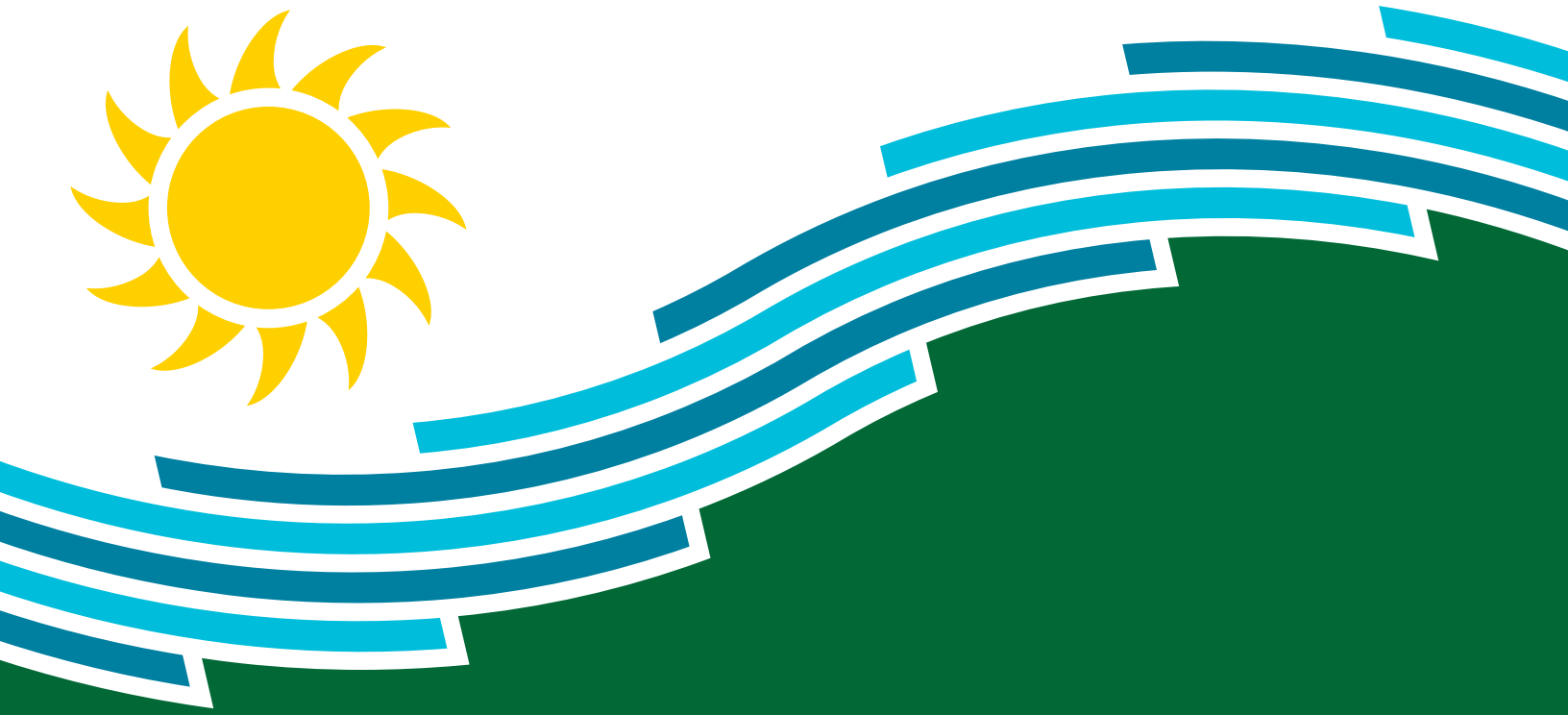
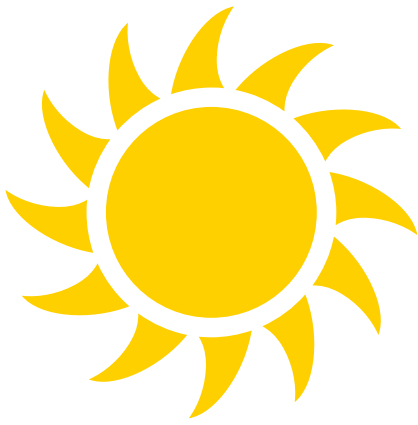
The Office of Civil Rights was formed to provide a resource and advocacy for the rights of employees and the citizens of the City of Spokane. The Department primarily works to protect the constitutional rights guaranteed to citizens of the United States.

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 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
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**

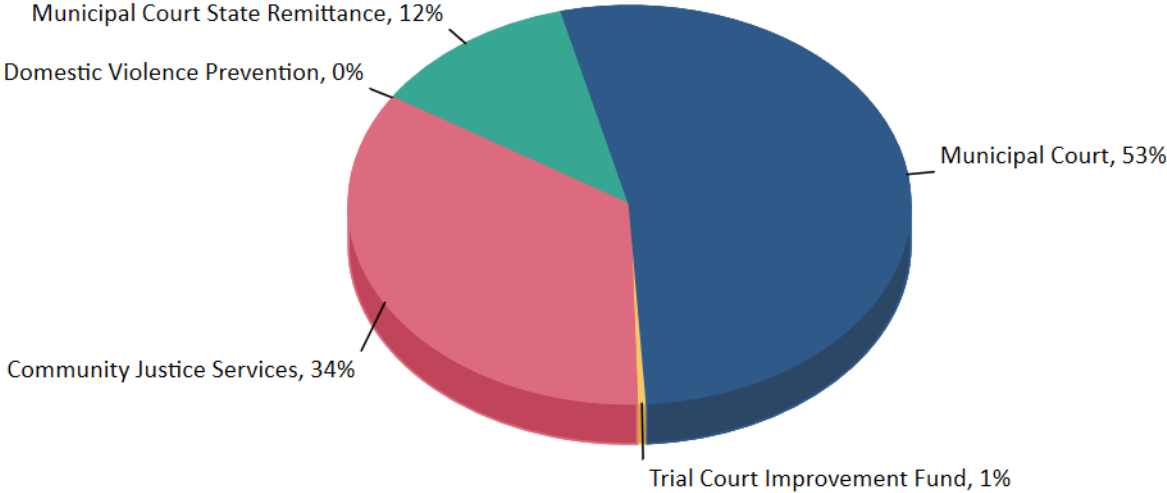
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
General Fund	\$ 4,148	\$ 5,772	\$ 5,918	\$ 146	2.5 %
Special Revenue Funds	270	130	131	1	0.8 %
Fiduciary Funds	1,798	2,800	2,790	(10)	(0.4)%
<b>Total Revenue</b>	<b>\$ 6,216</b>	<b>\$ 8,702</b>	<b>\$ 8,839</b>	<b>\$ 137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

#### **Dollars by Department-Section**

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	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)%
<b>Total Expense</b>	<b>\$ 13,953</b>	<b>\$ 19,323</b>	<b>\$ 23,121</b>	<b>\$ 3,798</b>	<b>19.7 %</b>
Full Time Equivalent	58.00	70.00	72.00	2.00	2.9 %

**Municipal Court Division Budget Detail**

**2025-26 Proposed 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	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>3,784</b>	<b>4,859</b>	<b>3,699</b>	<b>(1,160)</b>	<b>(23.9)%</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>8,744</b>	<b>10,063</b>	<b>12,233</b>	<b>2,170</b>	<b>21.6 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (4,960)</b>	<b>\$ (5,204)</b>	<b>\$ (8,534)</b>	<b>\$ (3,330)</b>	<b>64.0 %</b>
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	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 138	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 129	\$ 129	\$ 130	\$ 1	0.8 %
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>363</b>	<b>913</b>	<b>2,219</b>	<b>1,306</b>	<b>143.0 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>3,143</b>	<b>6,330</b>	<b>7,967</b>	<b>1,637</b>	<b>25.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (2,780)</b>	<b>\$ (5,417)</b>	<b>\$ (5,748)</b>	<b>\$ (331)</b>	<b>6.1 %</b>
<b>Full Time Equivalent</b>	<b>19.00</b>	<b>30.00</b>	<b>28.00</b>	<b>(2.00)</b>	<b>(6.7)%</b>



## 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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Fines and Penalties	\$ 2	\$ 1	\$ 1	\$ -	-
<b>Expenses</b>					
Services	-	1	1	-	-
<b>Net Surplus</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

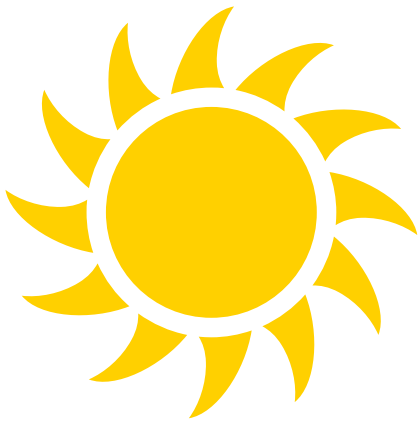
# Municipal Court State Remittance Budget Detail

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Other Fund Resources	\$ 1,798	\$ 2,800	\$ 2,790	\$ (10)	(0.4)%
<b>Expenses</b>					
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

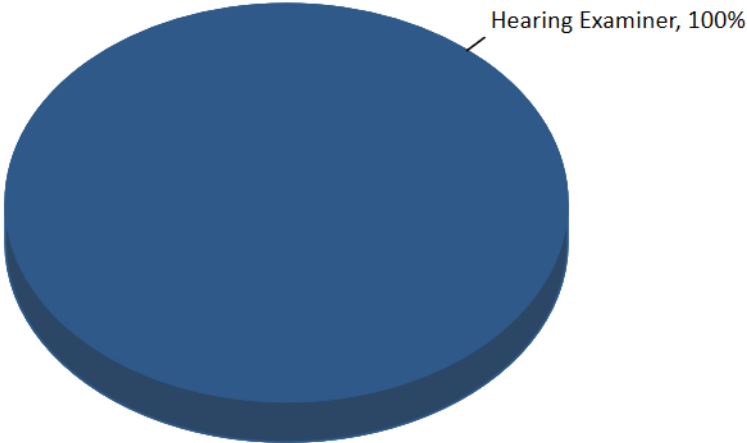
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
General Fund	\$ 87	\$ 75	\$ 67	\$ (8)	(10.7)%
Total Revenue	\$ 87	\$ 75	\$ 67	\$ (8)	(10.7)%

#### Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	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 Proposed  
Expenditures by Department-Section



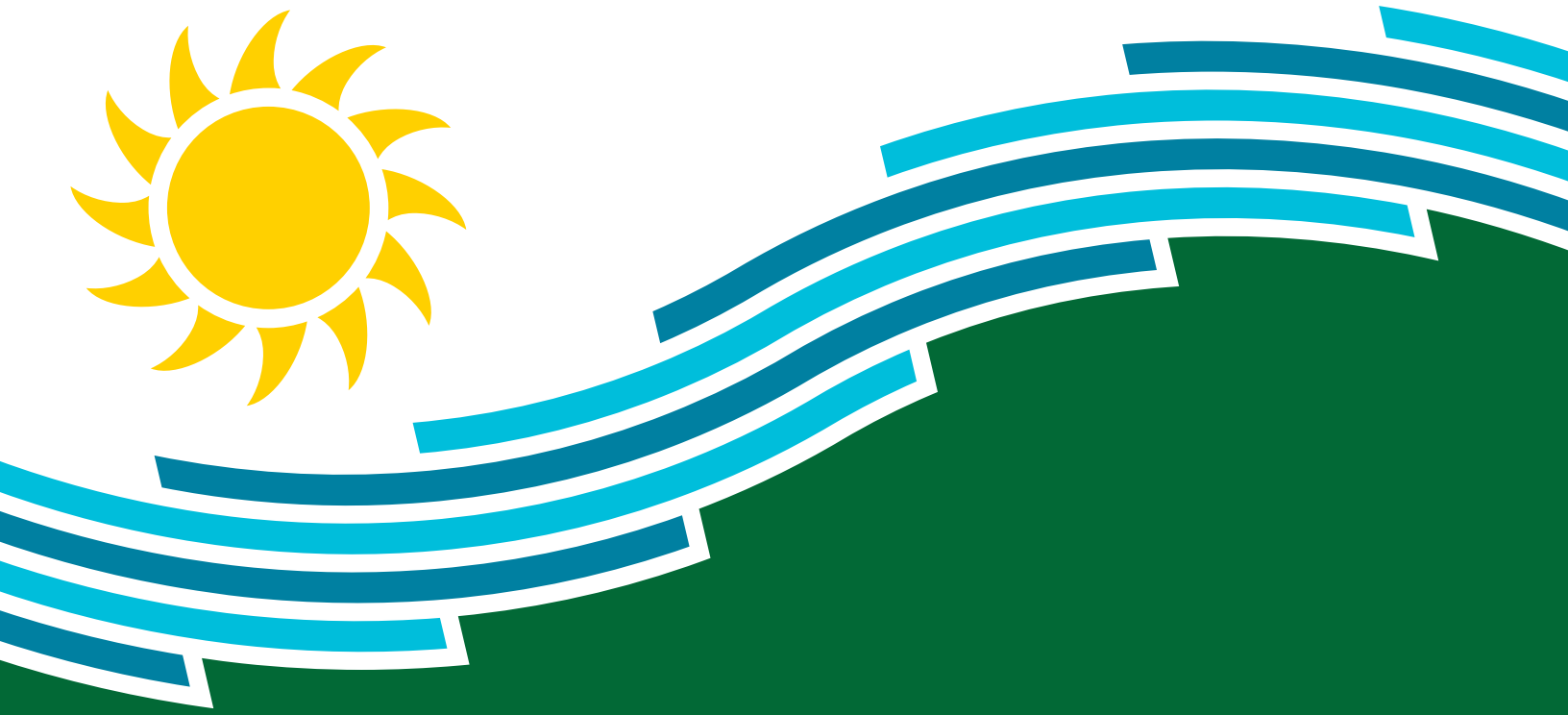
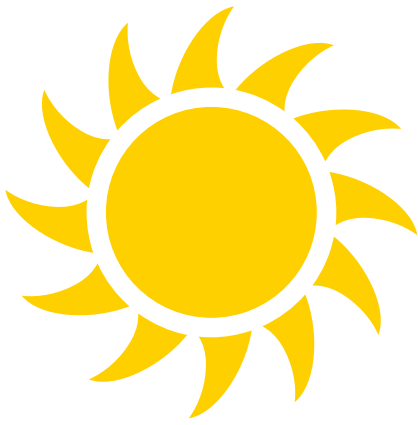
## Hearing Examiner Budget Detail

### 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	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 86	\$ 74	\$ 64	\$ (10)	(13.5)%
Miscellaneous Revenues	2	1	3	2	200.0 %
<b>Total Revenues</b>	<b>88</b>	<b>75</b>	<b>67</b>	<b>(8)</b>	<b>(10.7)%</b>
<b>Expenses</b>					
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	- %
<b>Total Expenses</b>	<b>501</b>	<b>579</b>	<b>625</b>	<b>46</b>	<b>7.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (413)</b>	<b>\$ (504)</b>	<b>\$ (558)</b>	<b>(54)</b>	<b>10.7 %</b>
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

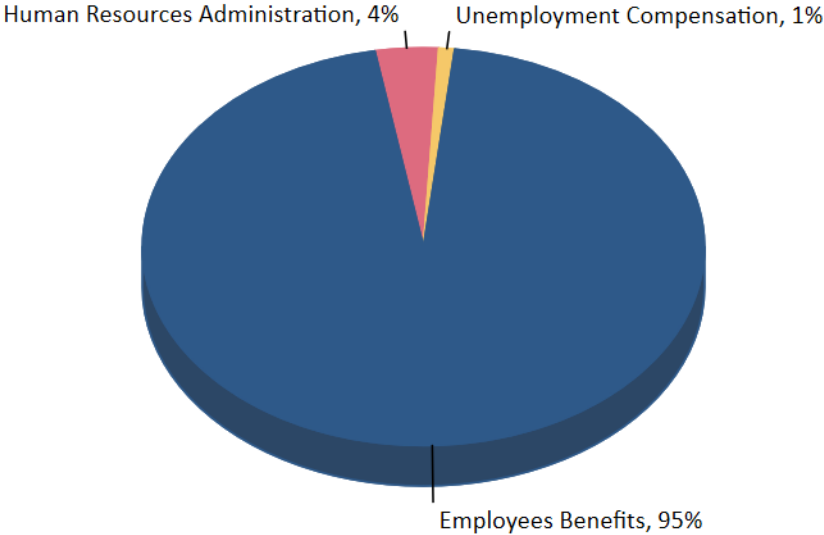
	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
(\$ in 000's)					
General Fund	\$ -	\$ 25	\$ -	\$ (25)	(100.0)%
Internal Service Funds	86,536	91,348	103,898	12,550	13.7 %
Total Revenue	\$ 86,536	\$ 91,373	\$ 103,898	\$ 12,525	13.7 %

#### Dollars by Department-Section

	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	\$ 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 Proposed  
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	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ -	\$ 25	\$ -	\$ (25)	(100.0)%
<b>Expenses</b>					
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

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 600	\$ 300	\$ 772	\$ 472	157.3 %
Miscellaneous Revenues	9	4	-	(4)	(100.0)%
<b>Total Revenues</b>	<b>609</b>	<b>304</b>	<b>772</b>	<b>468</b>	<b>153.9 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>485</b>	<b>1,025</b>	<b>990</b>	<b>(35)</b>	<b>(3.4)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 124</b>	<b>\$ (721)</b>	<b>\$ (218)</b>	<b>\$ 503</b>	<b>(69.8)%</b>
Full Time Equivalent	0.10	0.10	0.10	-	- %

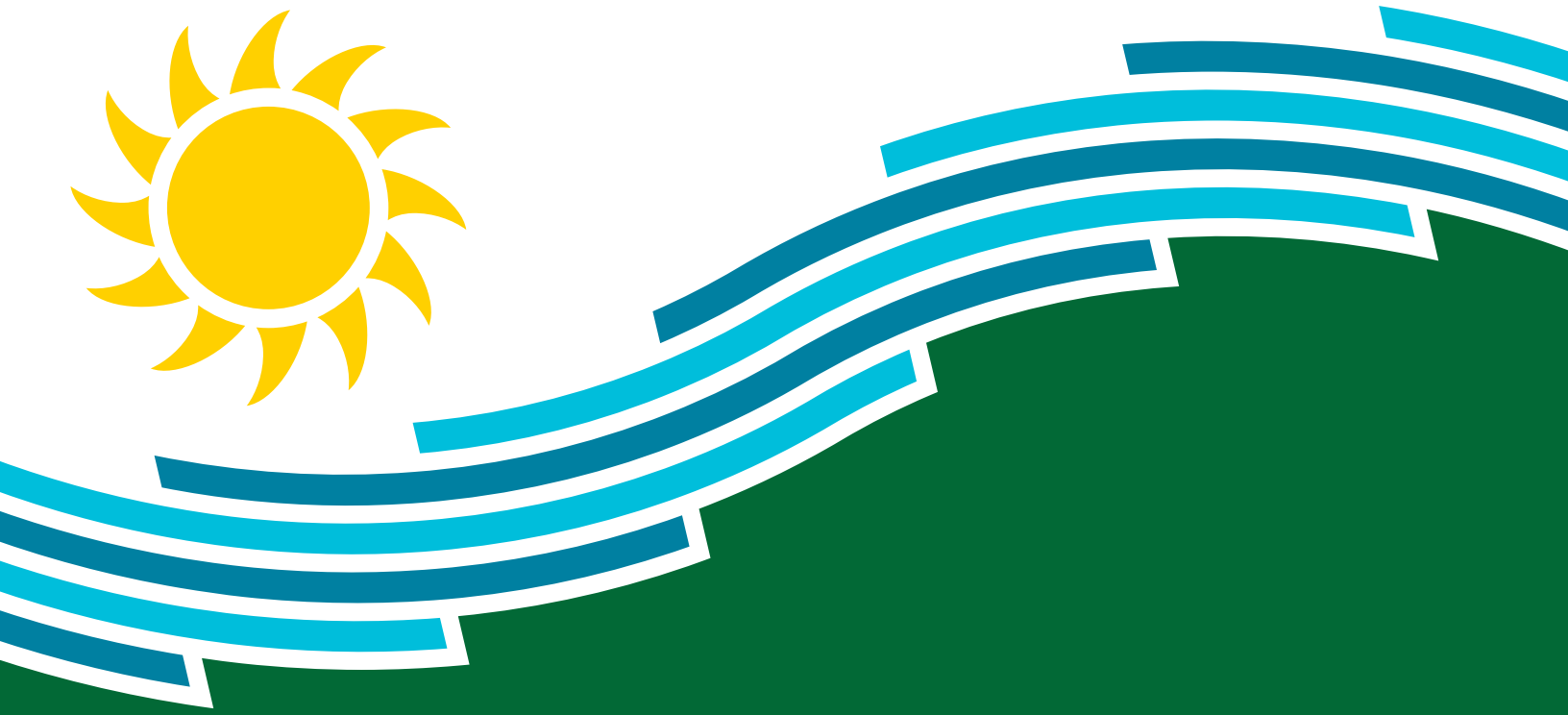
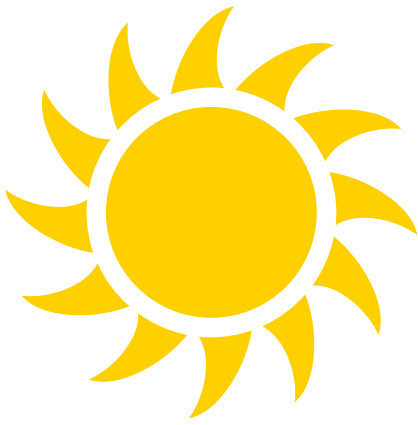
## Employees Benefits Budget Detail

### 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	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>85,926</b>	<b>91,044</b>	<b>103,126</b>	<b>12,082</b>	<b>13.3 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>85,589</b>	<b>98,858</b>	<b>104,793</b>	<b>5,935</b>	<b>6.0 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 337</b>	<b>\$ (7,814)</b>	<b>\$ (1,667)</b>	<b>\$ 6,147</b>	<b>(78.7)%</b>
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	Proposed	Change	Change
General Fund	\$ 22,606	\$ 23,453	\$ 37,806	\$ 14,353	61.2 %
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	-	-	-	- %
<b>Total Revenue</b>	<b>\$ 34,428</b>	<b>\$ 39,248</b>	<b>\$ 63,913</b>	<b>\$ 24,665</b>	<b>62.8 %</b>

#### Dollars by Department-Section

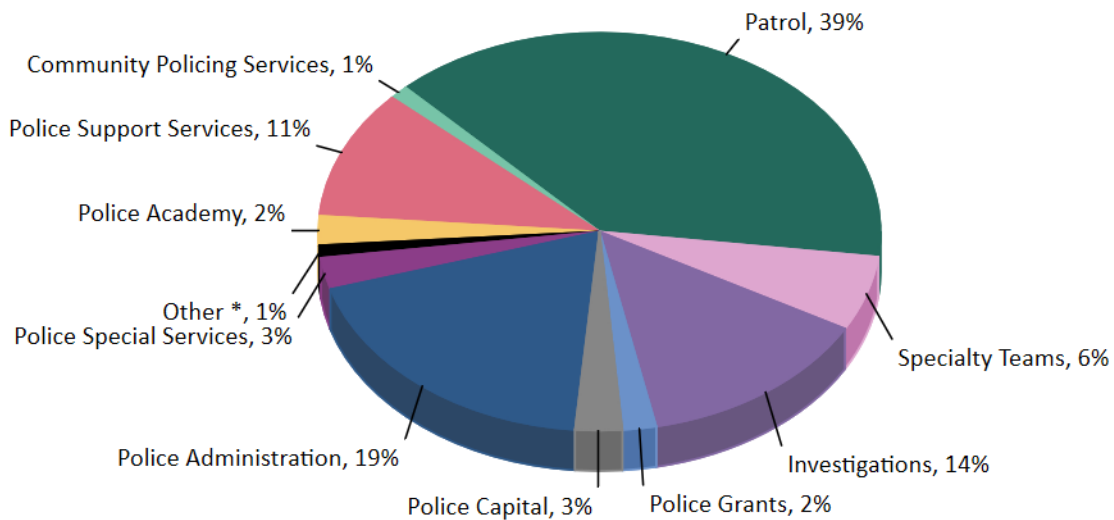
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
Police Administration	\$ 3,891	\$ 18,174	\$ 44,504	\$ 26,330	144.9 %
Police Special Services	2,914	3,352	6,042	2,690	80.3 %
Police Facilities*	58	110	20	(90)	(81.8)%
Police Academy	4,554	4,635	5,559	924	19.9 %
Police Support Services	21,012	20,306	24,700	4,394	21.6 %
Community Policing Services	3,287	3,288	2,621	(667)	(20.3)%
Patrol	71,803	77,996	91,963	13,967	17.9 %
Specialty Teams	10,565	10,364	14,309	3,945	38.1 %
Investigations	29,069	28,580	32,097	3,517	12.3 %
Police IT - Technical Assistance Response Unit (TARU)*	990	2,193	1,616	(577)	(26.3)%
Police Grants	4,074	3,056	4,556	1,500	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 Proposed	\$ Change	% Change
Forefeitures*	565	573	730	157	27.4 %
Law Enforcement Records Management*	1,118	-	-	-	- %
<b>Total Expense</b>	<b>\$ 157,811</b>	<b>\$ 177,090</b>	<b>\$ 235,028</b>	<b>\$ 57,938</b>	<b>32.7 %</b>
Full Time Equivalent	464.00	464.00	458.00	(6.00)	(1.3)%

\*Included in the "Other" category in the following chart.

**2025-26 Proposed  
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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	8,625	6,625	331.3 %
<b>Total Revenues</b>	<b>9,951</b>	<b>19,232</b>	<b>33,945</b>	<b>14,713</b>	<b>76.5 %</b>
<b>Expenses</b>					
Salaries and Wages	(5,467)	6,530	6,079	(451)	(6.9)%
Employee Benefits	1,172	1,433	1,348	(85)	(5.9)%
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 %
<b>Total Expenses</b>	<b>3,891</b>	<b>18,174</b>	<b>44,503</b>	<b>26,329</b>	<b>144.9 %</b>
<b>Net Surplus</b>	<b>\$ 6,060</b>	<b>\$ 1,058</b>	<b>\$ (10,558)</b>	<b>\$ (11,616)</b>	<b>(1,097.9)%</b>
<b>Full Time Equivalent</b>	<b>27.90</b>	<b>27.40</b>	<b>17.00</b>	<b>(10.40)</b>	<b>(38.0)%</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
Licenses & Permits	\$ 3	\$ 4	\$ -	\$ (4)	(100.0)%
Charges for Goods and Services	1,068	1,292	3,520	2,228	172.4 %
<b>Total Revenues</b>	<b>1,071</b>	<b>1,296</b>	<b>3,520</b>	<b>2,224</b>	<b>171.6 %</b>
<b>Expenses</b>					
Salaries and Wages	2,338	3,049	5,476	2,427	79.6 %
Employee Benefits	495	209	465	256	122.5 %
Services	81	95	101	6	6.3 %
<b>Total Expenses</b>	<b>2,914</b>	<b>3,353</b>	<b>6,042</b>	<b>2,689</b>	<b>80.2 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (1,843)</b>	<b>\$ (2,057)</b>	<b>\$ (2,522)</b>	<b>(465)</b>	<b>22.6 %</b>
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	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>1,218</b>	<b>1,521</b>	<b>1,701</b>	<b>180</b>	<b>11.8 %</b>
<b>Expenses</b>					
Salaries and Wages	3,158	3,294	3,824	530	16.1 %
Employee Benefits	754	662	751	89	13.4 %
Supplies	426	531	873	342	64.4 %
Services	103	133	111	(22)	(16.5)%
Capital Outlay	113	-	-	-	- %
Operating Transfer Out	-	15	-	(15)	(100.0)%
<b>Total Expenses</b>	<b>4,554</b>	<b>4,635</b>	<b>5,559</b>	<b>924</b>	<b>19.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (3,336)</b>	<b>\$ (3,114)</b>	<b>\$ (3,858)</b>	<b>\$ (744)</b>	<b>23.9 %</b>
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>4,296</b>	<b>4,280</b>	<b>4,614</b>	<b>334</b>	<b>7.8 %</b>
<b>Expenses</b>					
Salaries and Wages	14,692	13,456	16,457	3,001	22.3 %
Employee Benefits	4,606	4,691	5,751	1,060	22.6 %
Supplies	824	921	1,046	125	13.6 %
Services	516	511	711	200	39.1 %
Capital Outlay	85	416	200	(216)	(51.9)%
Interfund Services	12	-	-	-	- %
Operating Transfer Out	278	278	361	83	29.9 %
Reserves	-	32	175	143	446.9 %
<b>Total Expenses</b>	<b>21,013</b>	<b>20,305</b>	<b>24,701</b>	<b>4,396</b>	<b>21.6 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (16,717)</b>	<b>\$ (16,025)</b>	<b>\$ (20,087)</b>	<b>\$ (4,062)</b>	<b>25.3 %</b>
<b>Full Time Equivalent</b>	<b>75.00</b>	<b>74.00</b>	<b>82.00</b>	<b>8.00</b>	<b>10.8 %</b>

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 158	\$ 225	\$ 180	\$ (45)	(20.0)%
Miscellaneous Revenues	2	-	-	-	- %
<b>Total Revenues</b>	<b>160</b>	<b>225</b>	<b>180</b>	<b>(45)</b>	<b>(20.0)%</b>
<b>Expenses</b>					
Salaries and Wages	1,873	1,662	1,923	261	15.7 %
Employee Benefits	368	379	439	60	15.8 %
Supplies	31	31	22	(9)	(29.0)%
Services	1,008	1,207	237	(970)	(80.4)%
Interfund Services	7	9	-	(9)	(100.0)%
<b>Total Expenses</b>	<b>3,287</b>	<b>3,288</b>	<b>2,621</b>	<b>(667)</b>	<b>(20.3)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (3,127)</b>	<b>\$ (3,063)</b>	<b>\$ (2,441)</b>	<b>\$ 622</b>	<b>(20.3)%</b>
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	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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	- %
<b>Total Revenues</b>	<b>3,981</b>	<b>1,519</b>	<b>6,282</b>	<b>4,763</b>	<b>313.6 %</b>
<b>Expenses</b>					
Salaries and Wages	57,917	63,057	73,777	10,720	17.0 %
Employee Benefits	13,427	14,363	17,631	3,268	22.8 %
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)%
<b>Total Expenses</b>	<b>71,803</b>	<b>77,997</b>	<b>91,963</b>	<b>13,966</b>	<b>17.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (67,822)</b>	<b>\$ (76,478)</b>	<b>\$ (85,681)</b>	<b>\$ (9,203)</b>	<b>12.0 %</b>
<b>Full Time Equivalent</b>	<b>246.20</b>	<b>244.70</b>	<b>243.50</b>	<b>(1.20)</b>	<b>(0.5)%</b>

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 231	\$ 412	\$ 335	\$ (77)	(18.7)%
Miscellaneous Revenues	25	-	-	-	- %
Transfers-In	-	129	-	(129)	(100.0)%
<b>Total Revenues</b>	<b>256</b>	<b>541</b>	<b>335</b>	<b>(206)</b>	<b>(38.1)%</b>
<b>Expenses</b>					
Salaries and Wages	6,955	7,096	9,947	2,851	40.2 %
Employee Benefits	1,563	1,289	1,662	373	28.9 %
Supplies	293	451	508	57	12.6 %
Services	1,694	1,528	2,193	665	43.5 %
Capital Outlay	61	-	-	-	- %
<b>Total Expenses</b>	<b>10,566</b>	<b>10,364</b>	<b>14,310</b>	<b>3,946</b>	<b>38.1 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (10,310)</b>	<b>\$ (9,823)</b>	<b>\$ (13,975)</b>	<b>\$ (4,152)</b>	<b>42.3 %</b>
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>1,935</b>	<b>2,151</b>	<b>1,745</b>	<b>(406)</b>	<b>(18.9)%</b>
<b>Expenses</b>					
Salaries and Wages	23,457	22,826	25,785	2,959	13.0 %
Employee Benefits	4,891	5,100	5,686	586	11.5 %
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)%
<b>Total Expenses</b>	<b>29,069</b>	<b>28,579</b>	<b>32,097</b>	<b>3,518</b>	<b>12.3 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (27,134)</b>	<b>\$ (26,428)</b>	<b>\$ (30,352)</b>	<b>\$ (3,924)</b>	<b>14.8 %</b>
<b>Full Time Equivalent</b>	<b>78.00</b>	<b>80.00</b>	<b>76.02</b>	<b>(3.98)</b>	<b>(5.0)%</b>

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 108	\$ 111	\$ 129	\$ 18	16.2 %
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 3,576	\$ 3,500	\$ 4,381	\$ 881	25.2 %
Transfers-In	-	10	10	-	- %
<b>Total Revenues</b>	<b>3,576</b>	<b>3,510</b>	<b>4,391</b>	<b>881</b>	<b>25.1 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>4,073</b>	<b>3,056</b>	<b>4,555</b>	<b>1,499</b>	<b>49.1 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (497)</b>	<b>\$ 454</b>	<b>\$ (164)</b>	<b>\$ (618)</b>	<b>(136.1)%</b>
<b>Full Time Equivalent</b>	<b>4.00</b>	<b>4.00</b>	<b>3.98</b>	<b>(0.02)</b>	<b>(0.5)%</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 123	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>5,968</b>	<b>4,463</b>	<b>6,312</b>	<b>1,849</b>	<b>41.4 %</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>3,788</b>	<b>4,463</b>	<b>6,311</b>	<b>1,848</b>	<b>41.4 %</b>
<b>Net Surplus</b>	<b>\$ 2,180</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>- %</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Expenses</b>					
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)%



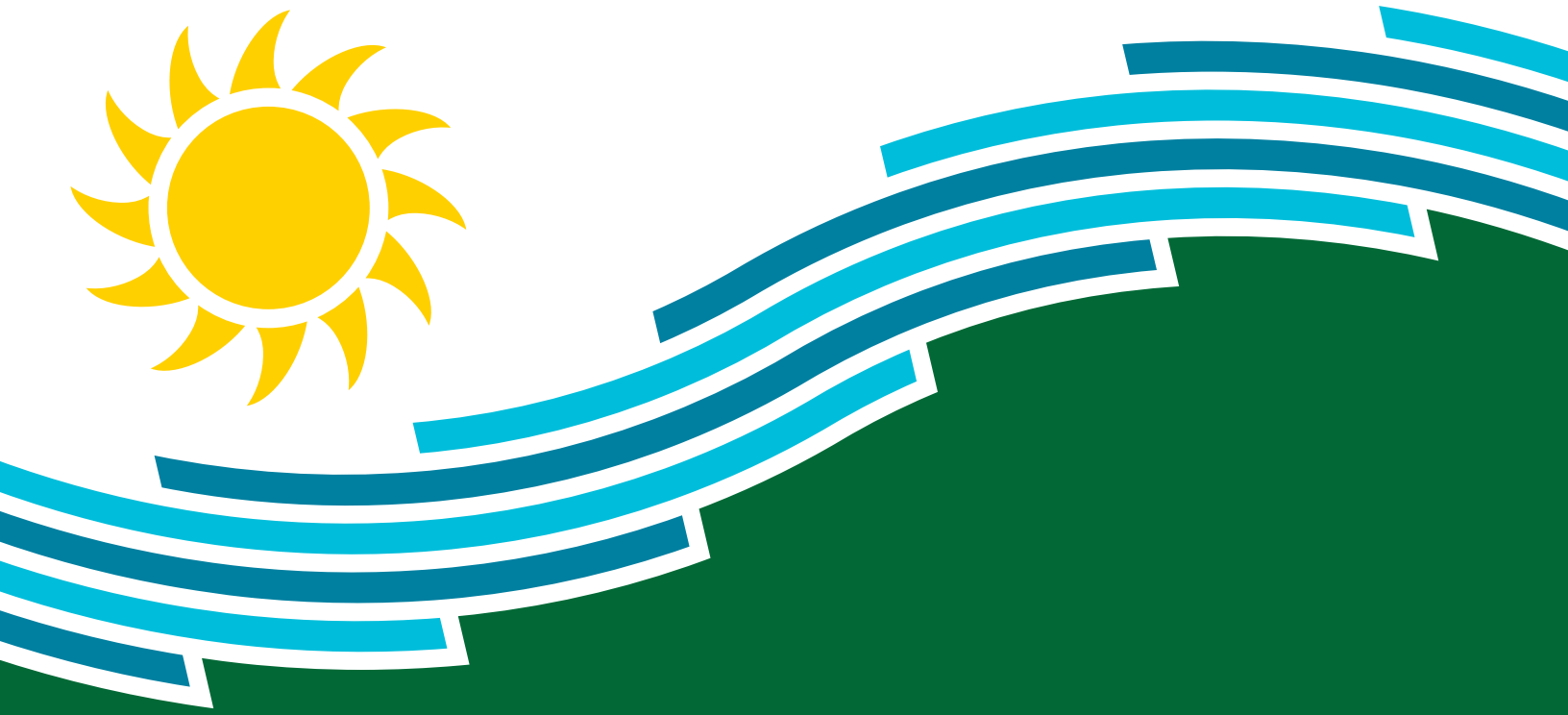
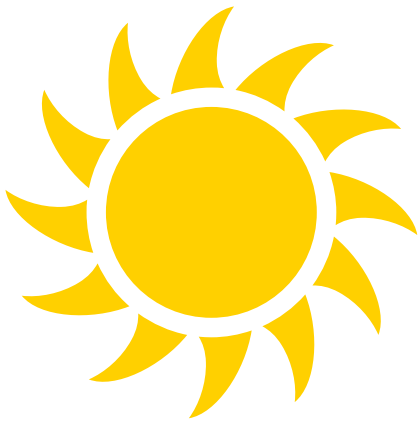
## Law Enforcement Records Management Budget Detail

### 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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Other Fund Resources	\$ 1,118	\$ -	\$ -	\$ -	-
<b>Expenses</b>					
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

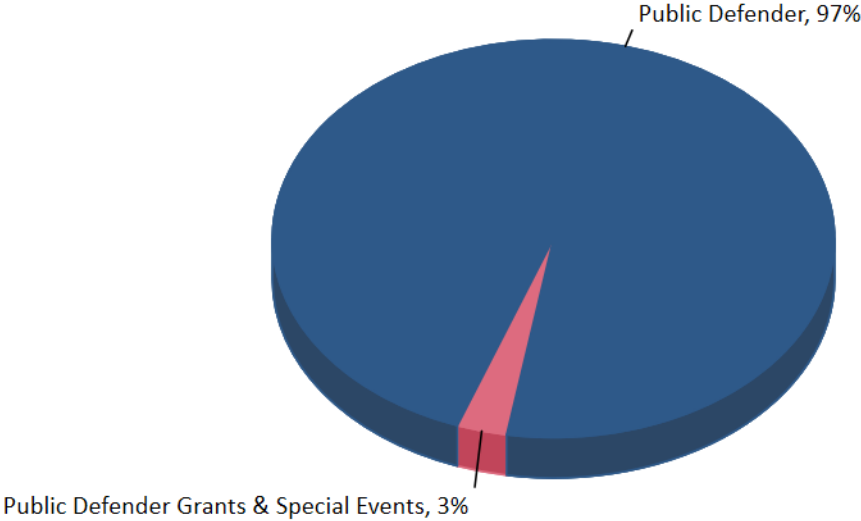
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
General Fund	\$ 449	\$ 489	\$ 542	\$ 53	10.8 %
Special Revenue Funds	36	-	-	-	- %
<b>Total Revenue</b>	<b>\$ 485</b>	<b>\$ 489</b>	<b>\$ 542</b>	<b>\$ 53</b>	<b>10.8 %</b>

#### Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	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)%
<b>Total Expense</b>	<b>\$ 6,254</b>	<b>\$ 6,884</b>	<b>\$ 8,278</b>	<b>\$ 1,394</b>	<b>20.2 %</b>
Full Time Equivalent	26.00	26.00	26.00	-	- %

**Public Defender Division Budget Detail**

**2025-26 Proposed  
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>258</b>	<b>295</b>	<b>349</b>	<b>54</b>	<b>18.3 %</b>
<b>Expenses</b>					
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	- %
<b>Total Expenses</b>	<b>5,988</b>	<b>6,575</b>	<b>8,039</b>	<b>1,464</b>	<b>22.3 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (5,730)</b>	<b>\$ (6,280)</b>	<b>\$ (7,690)</b>	<b>\$ (1,410)</b>	<b>22.5 %</b>
Full Time Equivalent	26.00	25.00	25.00	-	- %

## Public Defender Grants & Special Events Budget Detail

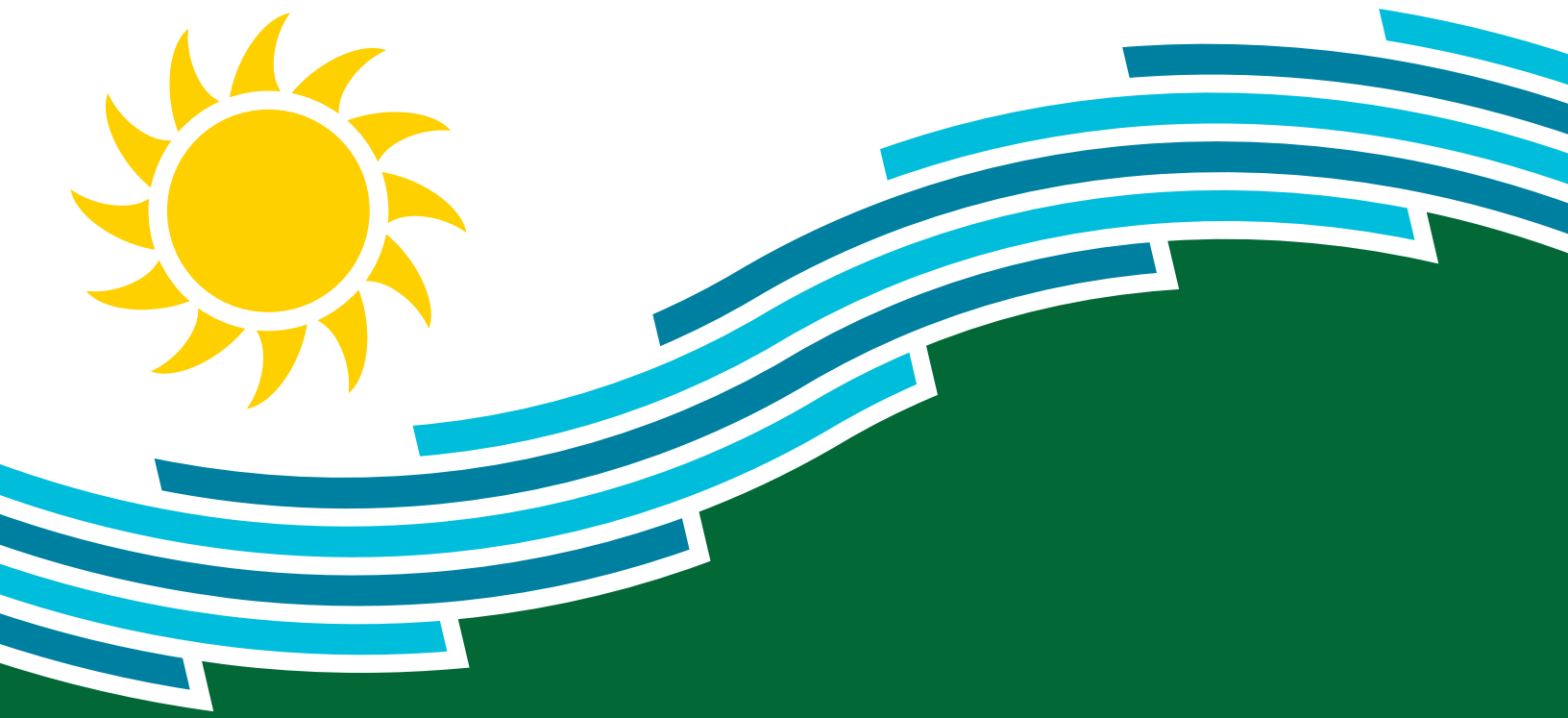
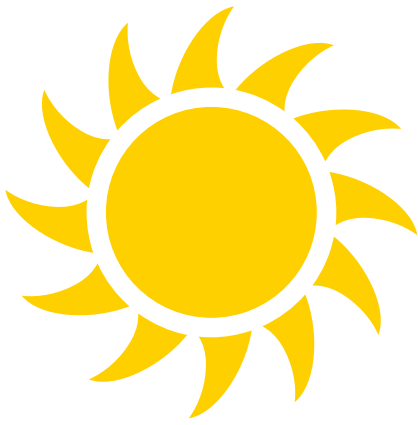
### What We Do

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

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 226	\$ 194	\$ 194	\$ -	- %
<b>Expenses</b>					
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 Services Division Budget Detail



## What We Do

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

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

## What It Costs

### Dollars by Funding Source

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
General Fund	\$ 791	\$ 1,044	\$ 1,172	\$ 128	12.3 %
Special Revenue Funds	13,746	26,867	21,800	(5,067)	(18.9)%
Enterprise Funds	17,554	19,345	21,549	2,204	11.4 %
Fiduciary Funds	98	120	120	-	- %
<b>Total Revenue</b>	<b>\$ 32,189</b>	<b>\$ 47,376</b>	<b>\$ 44,641</b>	<b>\$ (2,735)</b>	<b>(5.8)%</b>

### Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
Community and Economic Development Services 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	6,152	1,488	31.9 %
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	9,793	1,731	21.5 %

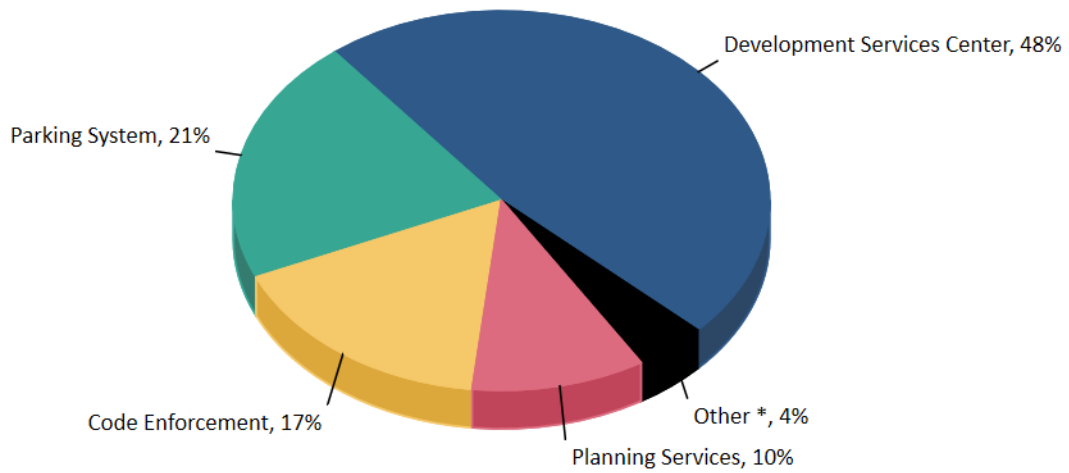
## Community and Economic Development Services Division Budget

### Detail

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
Parking System	9,472	12,383	12,305	(78)	(0.6)%
Development Services Center	16,172	21,327	28,020	6,693	31.4 %
<b>Total Expense</b>	<b>\$ 38,939</b>	<b>\$ 52,585</b>	<b>\$ 58,822</b>	<b>\$ 6,237</b>	<b>11.9 %</b>
<b>Full Time Equivalent</b>	<b>122.40</b>	<b>126.40</b>	<b>135.40</b>	<b>9.00</b>	<b>7.1 %</b>

\*Included in the "Other" category in the following chart.

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



## Community and Economic Development Services Administration

### Budget Detail

#### What We Do

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

#### What It Costs

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 40	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	391	751	881	130	17.3 %
<b>Total Revenues</b>	<b>431</b>	<b>751</b>	<b>881</b>	<b>130</b>	<b>17.3 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>3,509</b>	<b>4,989</b>	<b>1,487</b>	<b>(3,502)</b>	<b>(70.2)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (3,078)</b>	<b>\$ (4,238)</b>	<b>\$ (606)</b>	<b>\$ 3,632</b>	<b>(85.7)%</b>
Full Time Equivalent	2.00	2.00	2.00	-	- %

## Community and Economic Development Services Budget Detail

### What We Do

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

### What It Costs

(\$ in 000's)	2021-22 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 1	\$ -	\$ -	\$ -	- %
Transfers-In	380	380	-	(380)	(100.0)%
<b>Total Revenues</b>	<b>381</b>	<b>380</b>	<b>-</b>	<b>(380)</b>	<b>(100.0)%</b>
<b>Expenses</b>					
Services	107	-	-	-	- %
Operating Transfer Out	380	380	-	(380)	(100.0)%
<b>Total Expenses</b>	<b>487</b>	<b>380</b>	<b>-</b>	<b>(380)</b>	<b>(100.0)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (106)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>

## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 251	\$ 192	\$ 166	\$ (26)	(13.5)%
Miscellaneous Revenues	-	1	-	(1)	(100.0)%
<b>Total Revenues</b>	<b>251</b>	<b>193</b>	<b>166</b>	<b>(27)</b>	<b>(14.0)%</b>
<b>Expenses</b>					
Salaries and Wages	2,464	3,283	3,775	492	15.0 %
Employee Benefits	799	1,036	1,270	234	22.6 %
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 %
<b>Total Expenses</b>	<b>3,555</b>	<b>4,664</b>	<b>6,153</b>	<b>1,489</b>	<b>31.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (3,304)</b>	<b>\$ (4,471)</b>	<b>\$ (5,987)</b>	<b>\$ (1,516)</b>	<b>33.9 %</b>
Full Time Equivalent	18.00	18.00	18.00	-	- %

## Planning Services Grants & Special Events Budget Detail

### What We Do

Planning Services provides guidance for the growth and development of the City through preparing and implementing land use and public infrastructure system plans, administering the economic development strategy, and continually improving tools to facilitate the community's investment in neighborhoods and business centers.

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

### What It Costs

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 222	\$ 163	\$ 325	\$ 162	99.4 %
Charges for Goods and Services	35	-	-	-	- %
<b>Total Revenues</b>	<b>257</b>	<b>163</b>	<b>325</b>	<b>162</b>	<b>99.4 %</b>
<b>Expenses</b>					
Salaries and Wages	7	-	-	-	- %
Employee Benefits	3	-	-	-	- %
Services	292	163	325	162	99.4 %
Capital Outlay	38	-	-	-	- %
<b>Total Expenses</b>	<b>340</b>	<b>163</b>	<b>325</b>	<b>162</b>	<b>99.4 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (83)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>124</b>	<b>119</b>	<b>146</b>	<b>27</b>	<b>22.7 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>530</b>	<b>586</b>	<b>708</b>	<b>122</b>	<b>20.8 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (406)</b>	<b>\$ (467)</b>	<b>\$ (562)</b>	<b>(95)</b>	<b>20.3 %</b>
<b>Full Time Equivalent</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>1.00</b>	<b>50.0 %</b>



## 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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 16	\$ 31	\$ 32	\$ 1	3.2 %
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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	2,184	47	2.2 %
<b>Total Revenues</b>	<b>4,991</b>	<b>8,139</b>	<b>9,907</b>	<b>1,768</b>	<b>21.7 %</b>
<b>Expenses</b>					
Salaries and Wages	2,571	4,135	4,844	709	17.1 %
Employee Benefits	867	1,404	1,805	401	28.6 %
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 %
<b>Total Expenses</b>	<b>4,861</b>	<b>8,061</b>	<b>9,792</b>	<b>1,731</b>	<b>21.5 %</b>
<b>Net Surplus</b>	<b>\$ 130</b>	<b>\$ 78</b>	<b>\$ 115</b>	<b>\$ 37</b>	<b>47.4 %</b>
<b>Full Time Equivalent</b>	<b>25.00</b>	<b>25.50</b>	<b>30.50</b>	<b>5.00</b>	<b>19.6 %</b>

## 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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 1	\$ -	\$ -	\$ -	-
<b>Expenses</b>					
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	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>8,083</b>	<b>18,136</b>	<b>11,516</b>	<b>(6,620)</b>	<b>(36.5)%</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>9,472</b>	<b>12,383</b>	<b>12,305</b>	<b>(78)</b>	<b>(0.6)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (1,389)</b>	<b>\$ 5,753</b>	<b>\$ (789)</b>	<b>\$ (6,542)</b>	<b>(113.7)%</b>
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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 2	\$ -	\$ -	\$ -	-
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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)	-	-	-	- %
<b>Total Revenues</b>	<b>17,649</b>	<b>19,465</b>	<b>21,669</b>	<b>2,204</b>	<b>11.3 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>16,173</b>	<b>21,325</b>	<b>28,020</b>	<b>6,695</b>	<b>31.4 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 1,476</b>	<b>\$ (1,860)</b>	<b>\$ (6,351)</b>	<b>\$ (4,491)</b>	<b>241.5 %</b>
<b>Full Time Equivalent</b>	<b>58.40</b>	<b>61.40</b>	<b>64.40</b>	<b>3.00</b>	<b>4.9 %</b>

## Development Services Center Grants & Special Events Budget Detail

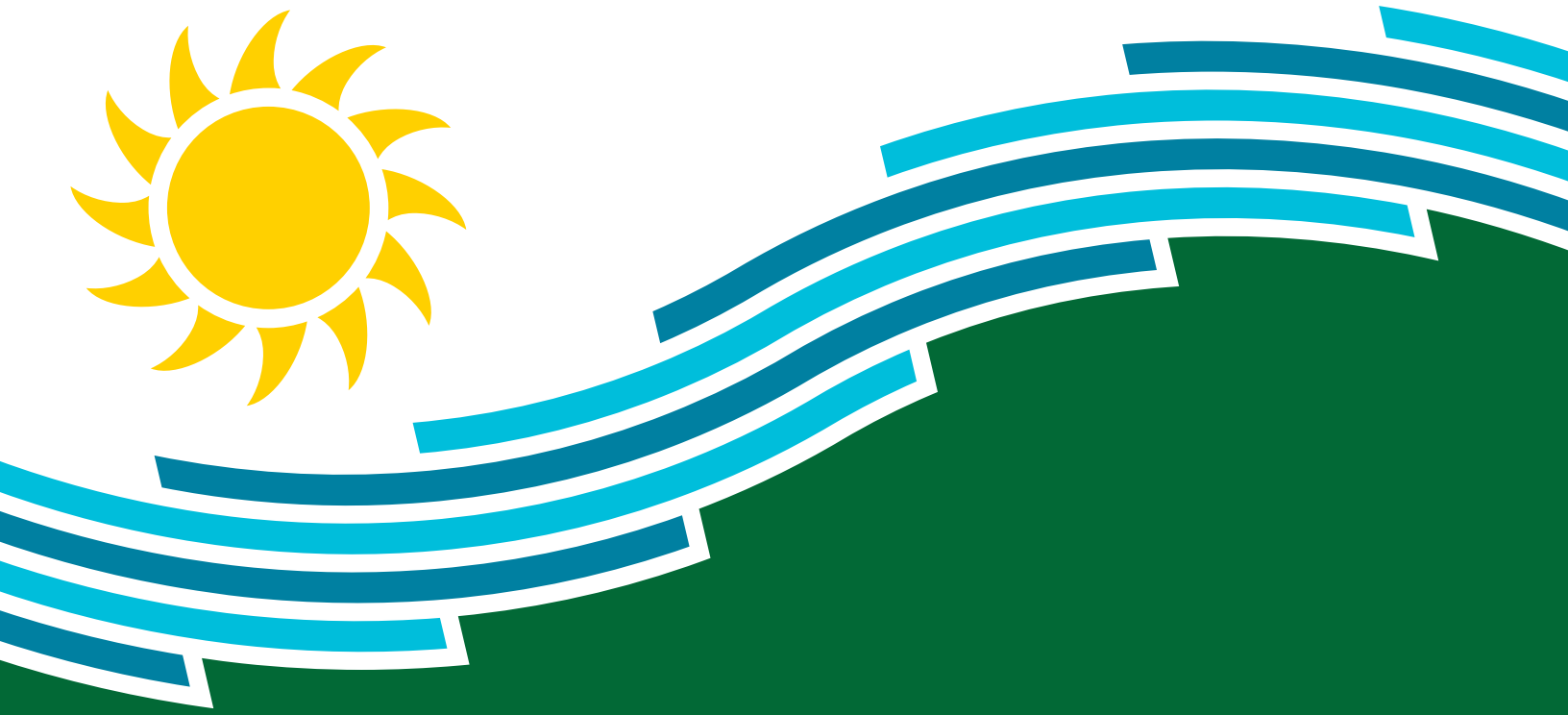
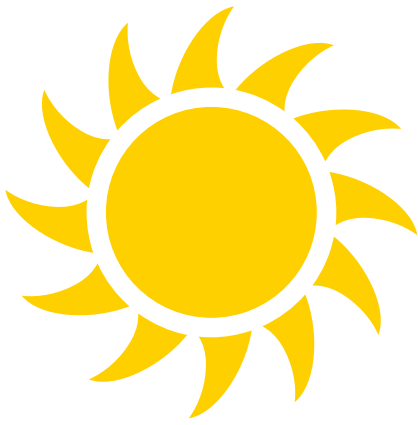
### What We Do

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	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 1	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					



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

#### Dollars by Department-Section

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

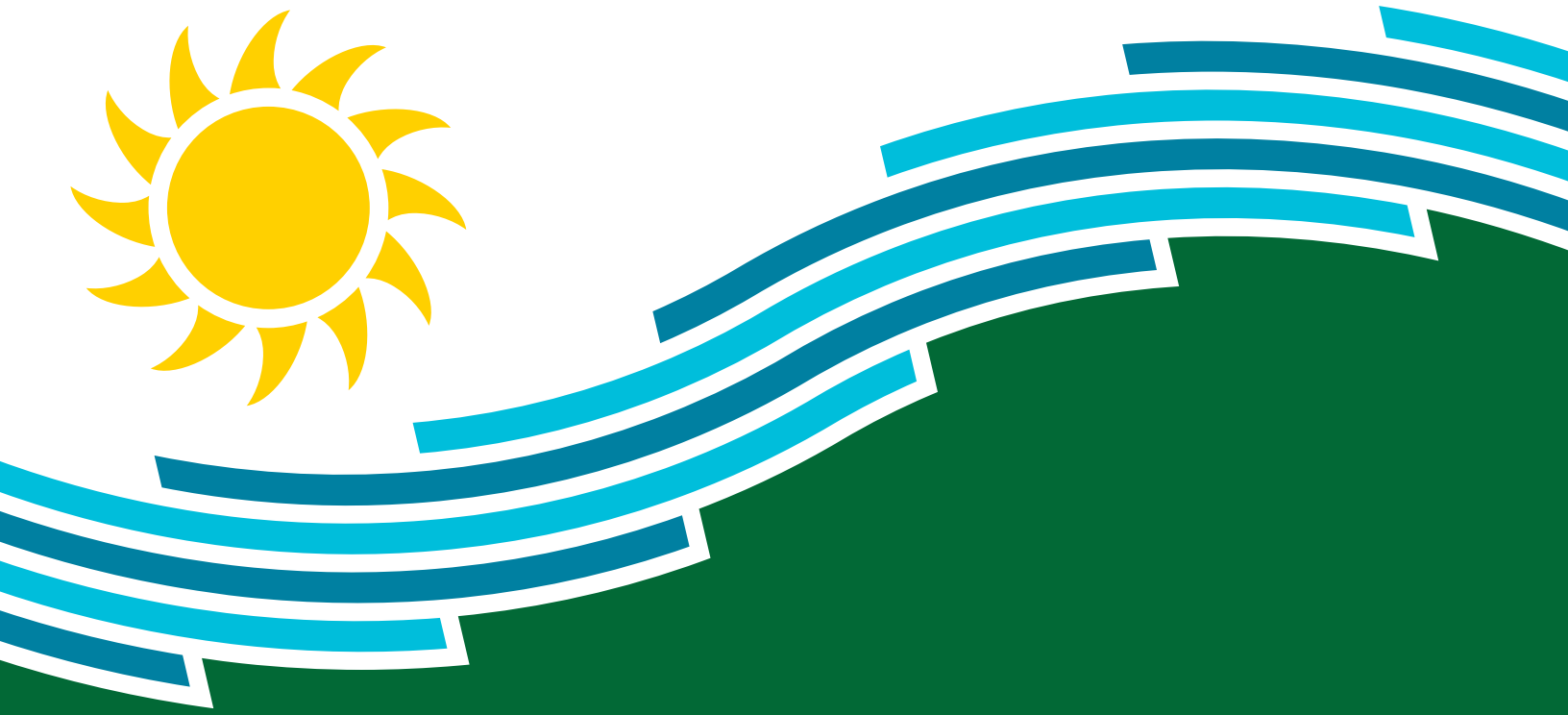
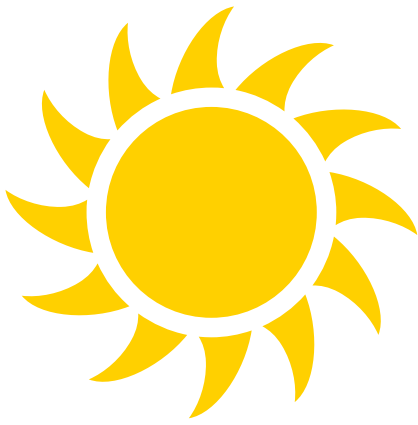
## Internal Service Charges Budget Detail

### 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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Miscellaneous Revenues	\$ (1)	\$ -	\$ -	\$ -	-
<b>Expenses</b>					
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	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change

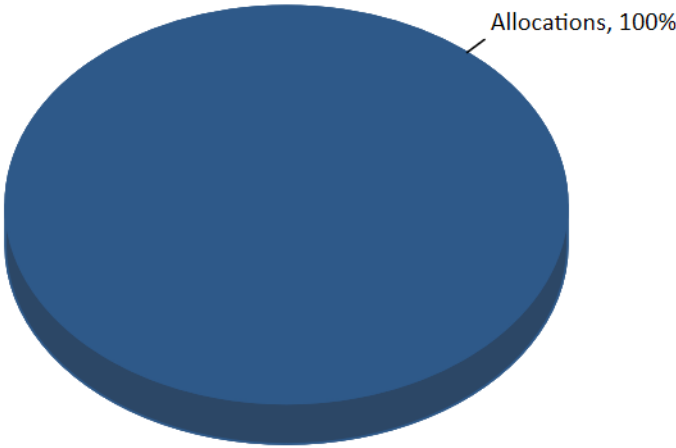
#### Dollars by Department-Section

(\$ in 000's)

	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
Allocations	\$ 189,894	\$ 186,441	\$ 191,742	\$ 5,301	2.8 %
Total Expense	\$ 189,894	\$ 186,441	\$ 191,742	\$ 5,301	2.8 %

Allocations Division Budget Detail

2025-26 Proposed  
Expenditures by Department-Section



## Allocations Budget Detail

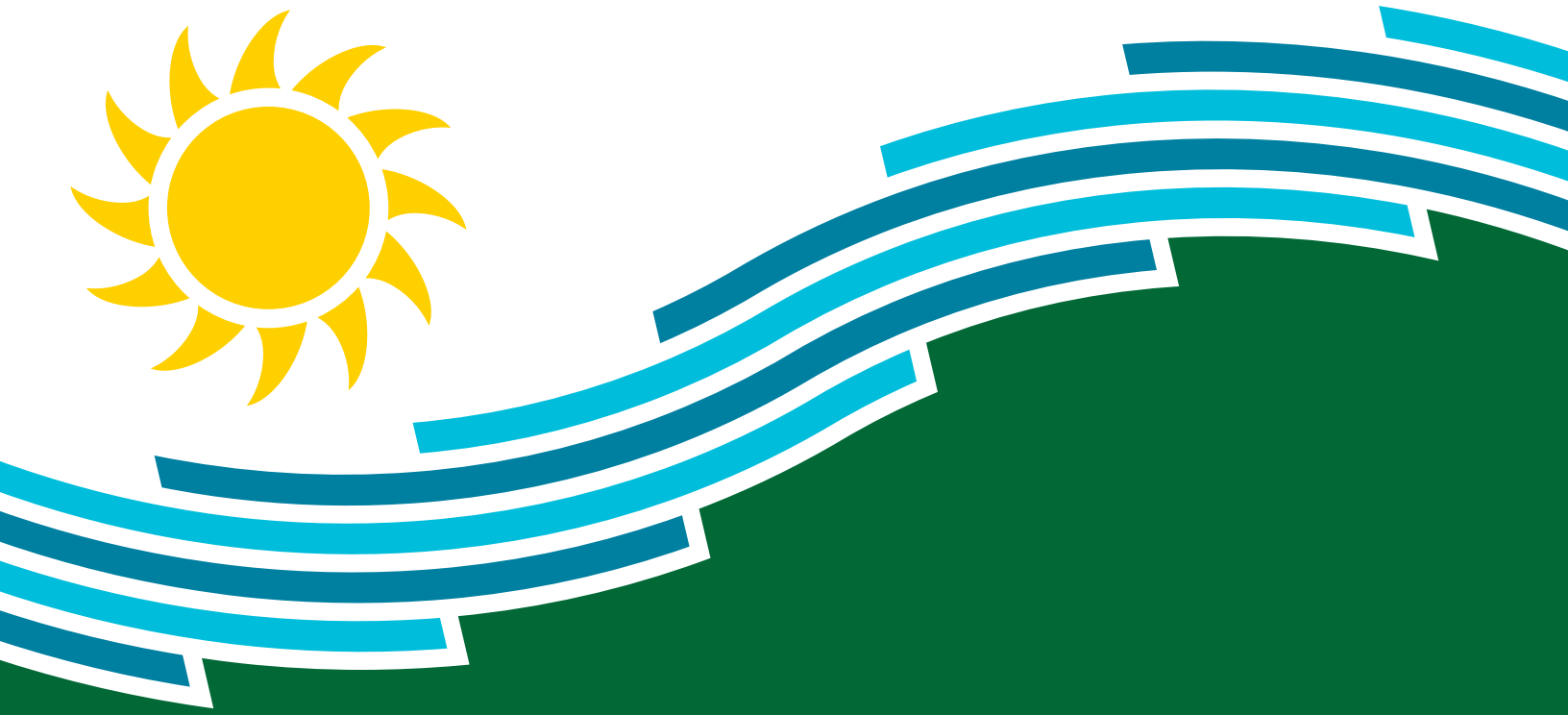
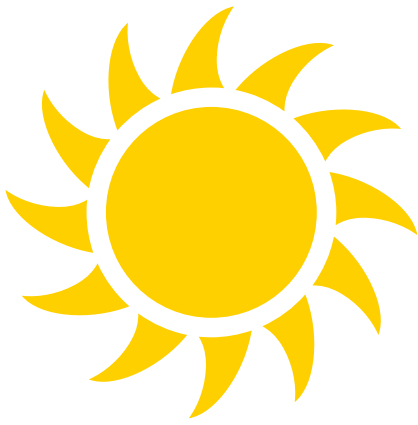
### What We Do

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 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
Operating Transfer Out	\$ 189,894	\$ 186,441	\$ 191,742	\$ 5,301	2.8 %
Total Expenses	189,894	186,441	191,742	5,301	2.8 %
Net Surplus (Loss)	\$ (189,894)	\$ (186,441)	\$ (191,742)	\$ (5,301)	2.8 %





# 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

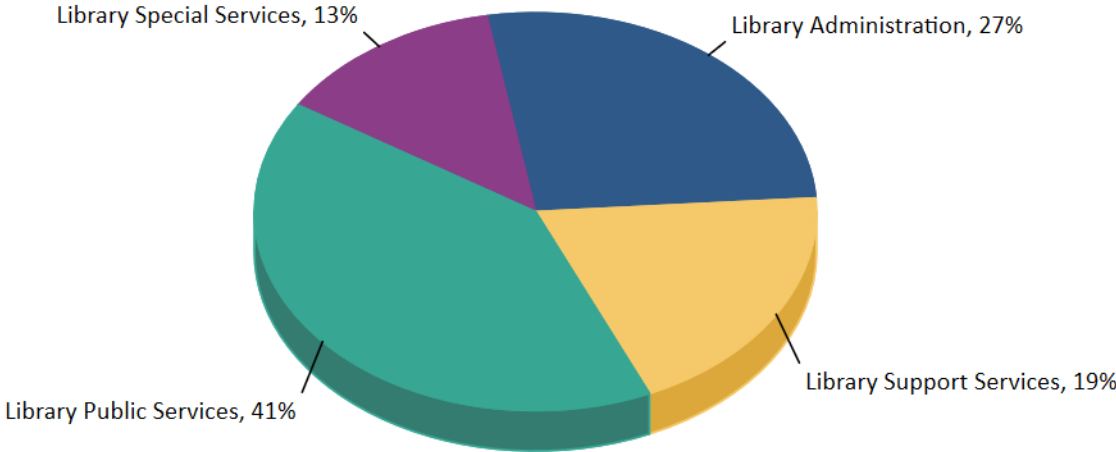
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
Special Revenue Funds	\$ 22,712	\$ 25,397	\$ 25,074	\$ (323)	(1.3)%
Capital Funds	843	-	-	-	- %
<b>Total Revenue</b>	<b>\$ 23,555</b>	<b>\$ 25,397</b>	<b>\$ 25,074</b>	<b>\$ (323)</b>	<b>(1.3)%</b>

#### Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	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)%
<b>Total Expense</b>	<b>\$ 72,996</b>	<b>\$ 32,831</b>	<b>\$ 28,848</b>	<b>\$ (3,983)</b>	<b>(12.1)%</b>
Full Time Equivalent	90.15	91.65	103.55	11.90	13.0 %

**Library Division Budget Detail**

**2025-26 Proposed  
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	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 14	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Transfers-In	\$ 1	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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	-	-	-	- %
<b>Total Revenues</b>	<b>22,672</b>	<b>25,397</b>	<b>25,074</b>	<b>(323)</b>	<b>(1.3)%</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>10,794</b>	<b>13,271</b>	<b>11,725</b>	<b>(1,546)</b>	<b>(11.6)%</b>
<b>Net Surplus</b>	<b>\$ 11,878</b>	<b>\$ 12,126</b>	<b>\$ 13,349</b>	<b>\$ 1,223</b>	<b>10.1 %</b>
<b>Full Time Equivalent</b>	<b>52.50</b>	<b>53.50</b>	<b>46.05</b>	<b>(7.45)</b>	<b>(13.9)%</b>

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 9	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 17	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
Services	11	-	-	-	- %
Total Expenses	11	-	-	-	- %
Net Surplus	\$ 6	\$ -	\$ -	\$ -	- %

## Library Capital Budget Detail

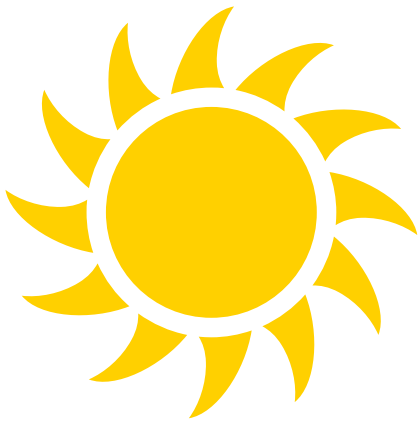
### What We Do

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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 837	\$ -	\$ -	\$ -	- %
Insurance Recoveries	6	-	-	-	- %
<b>Total Revenues</b>	<b>843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>Expenses</b>					
Capital Outlay	52,597	6,348	-	(6,348)	(100.0)%
Operating Transfer Out	260	-	-	-	- %
<b>Total Expenses</b>	<b>52,857</b>	<b>6,348</b>	<b>-</b>	<b>(6,348)</b>	<b>(100.0)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (52,014)</b>	<b>\$ (6,348)</b>	<b>\$ -</b>	<b>\$ 6,348</b>	<b>(100.0)%</b>



# 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	Proposed	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 %
<b>Total Revenue</b>	<b>\$ 62,586</b>	<b>\$ 67,027</b>	<b>\$ 76,914</b>	<b>\$ 9,887</b>	<b>14.8 %</b>

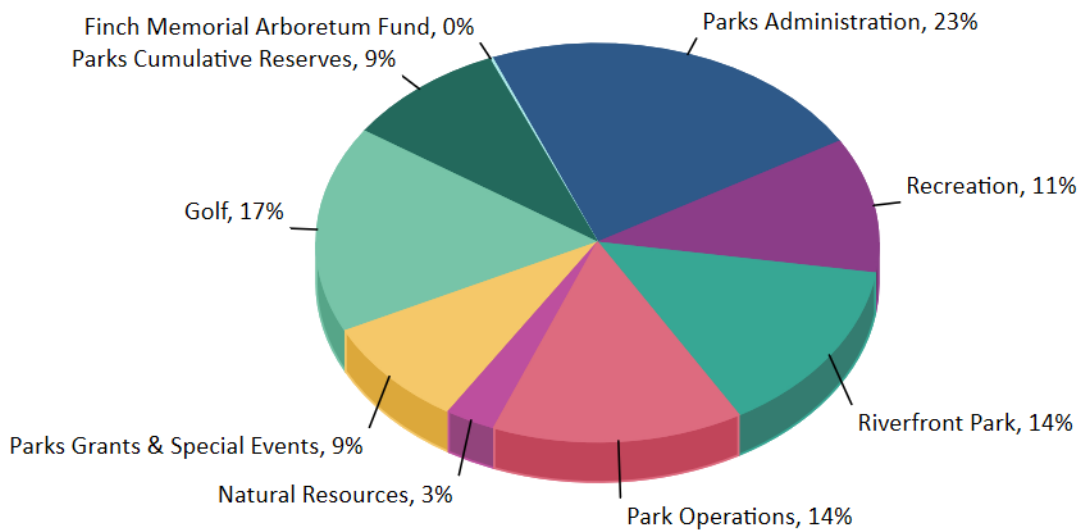
#### Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	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	Proposed	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 Proposed  
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
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	-	-	-	- %
<b>Total Revenues</b>	<b>37,211</b>	<b>37,015</b>	<b>38,202</b>	<b>1,187</b>	<b>3.2 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>18,225</b>	<b>17,406</b>	<b>18,413</b>	<b>1,007</b>	<b>5.8 %</b>
<b>Net Surplus</b>	<b>\$ 18,986</b>	<b>\$ 19,609</b>	<b>\$ 19,789</b>	<b>\$ 180</b>	<b>0.9 %</b>
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 1,918	\$ 2,295	\$ 2,617	\$ 322	14.0 %
Miscellaneous Revenues	691	946	1,181	235	24.8 %
<b>Total Revenues</b>	<b>2,609</b>	<b>3,241</b>	<b>3,798</b>	<b>557</b>	<b>17.2 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>7,730</b>	<b>8,083</b>	<b>8,916</b>	<b>833</b>	<b>10.3 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (5,121)</b>	<b>\$ (4,842)</b>	<b>\$ (5,118)</b>	<b>(276)</b>	<b>5.7 %</b>
<b>Full Time Equivalent</b>	<b>11.30</b>	<b>11.30</b>	<b>10.30</b>	<b>(1.00)</b>	<b>(8.8)%</b>



## 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	Proposed	Change	Change
<b>Revenue</b>					
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	-	-	-	- %
<b>Total Revenues</b>	<b>5,579</b>	<b>7,944</b>	<b>9,338</b>	<b>1,394</b>	<b>17.5 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>7,710</b>	<b>10,522</b>	<b>11,528</b>	<b>1,006</b>	<b>9.6 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (2,131)</b>	<b>\$ (2,578)</b>	<b>\$ (2,190)</b>	<b>\$ 388</b>	<b>(15.1)%</b>
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	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 130	\$ 80	\$ 81	\$ 1	1.3 %
Miscellaneous Revenues	250	321	360	39	12.1 %
Transfers-In	333	-	-	-	- %
<b>Total Revenues</b>	<b>713</b>	<b>401</b>	<b>441</b>	<b>40</b>	<b>10.0 %</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>9,425</b>	<b>10,825</b>	<b>11,670</b>	<b>845</b>	<b>7.8 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (8,712)</b>	<b>\$ (10,424)</b>	<b>\$ (11,229)</b>	<b>(805)</b>	<b>7.7 %</b>
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>467</b>	<b>354</b>	<b>296</b>	<b>(58)</b>	<b>(16.4)%</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>2,000</b>	<b>2,429</b>	<b>2,347</b>	<b>(82)</b>	<b>(3.4)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (1,533)</b>	<b>\$ (2,075)</b>	<b>\$ (2,051)</b>	<b>\$ 24</b>	<b>(1.2)%</b>
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	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 108	\$ 2,020	\$ 6,020	\$ 4,000	198.0 %
Miscellaneous Revenues	-	-	79	79	- %
<b>Total Revenues</b>	<b>108</b>	<b>2,020</b>	<b>6,099</b>	<b>4,079</b>	<b>201.9 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>123</b>	<b>2,170</b>	<b>7,166</b>	<b>4,996</b>	<b>230.2 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (15)</b>	<b>\$ (150)</b>	<b>\$ (1,067)</b>	<b>\$ (917)</b>	<b>611.3 %</b>
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 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 77	\$ -	\$ -	\$ -	- %
Miscellaneous Revenues	30	20	-	(20)	(100.0)%
Total Revenues	107	20	-	(20)	(100.0)%
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
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	-	-	-	- %
<b>Total Revenues</b>	<b>10,565</b>	<b>10,917</b>	<b>13,084</b>	<b>2,167</b>	<b>19.8 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>9,402</b>	<b>12,089</b>	<b>13,647</b>	<b>1,558</b>	<b>12.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 1,163</b>	<b>\$ (1,172)</b>	<b>\$ (563)</b>	<b>\$ 609</b>	<b>(52.0)%</b>
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
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

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>5,210</b>	<b>5,033</b>	<b>5,505</b>	<b>472</b>	<b>9.4 %</b>
<b>Expenses</b>					
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	- %
<b>Total Expenses</b>	<b>5,081</b>	<b>8,166</b>	<b>7,532</b>	<b>(634)</b>	<b>(7.8)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 129</b>	<b>\$ (3,133)</b>	<b>\$ (2,027)</b>	<b>\$ 1,106</b>	<b>(35.3)%</b>



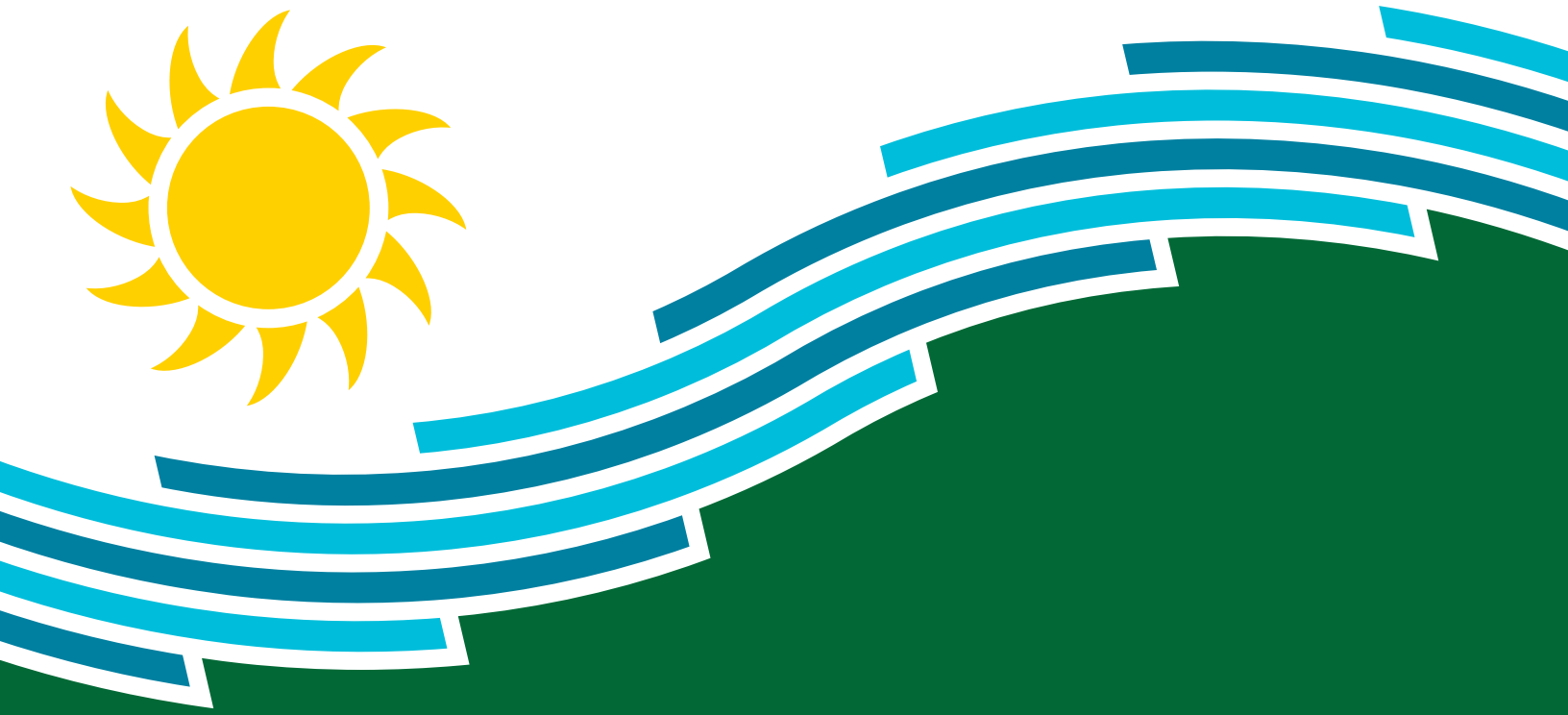
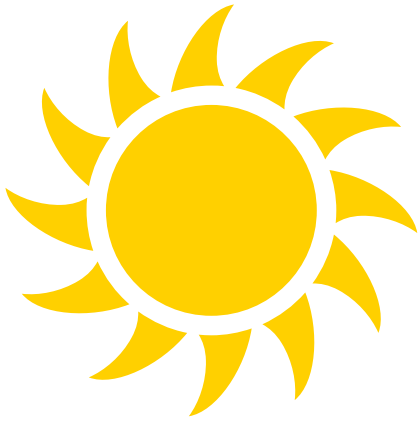
## Finch Memorial Arboretum Fund Budget Detail

### 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 19	\$ 83	\$ 150	\$ 67	80.7 %
<b>Expenses</b>					
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

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
Special Revenue Funds	\$ 146,385	\$ 148,160	\$ 159,421	\$ 11,261	7.6 %
Internal Service Funds	2,302	3,542	10,255	6,713	189.5 %
<b>Total Revenue</b>	<b>\$ 148,687</b>	<b>\$ 151,702</b>	<b>\$ 169,676</b>	<b>\$ 17,974</b>	<b>11.8 %</b>

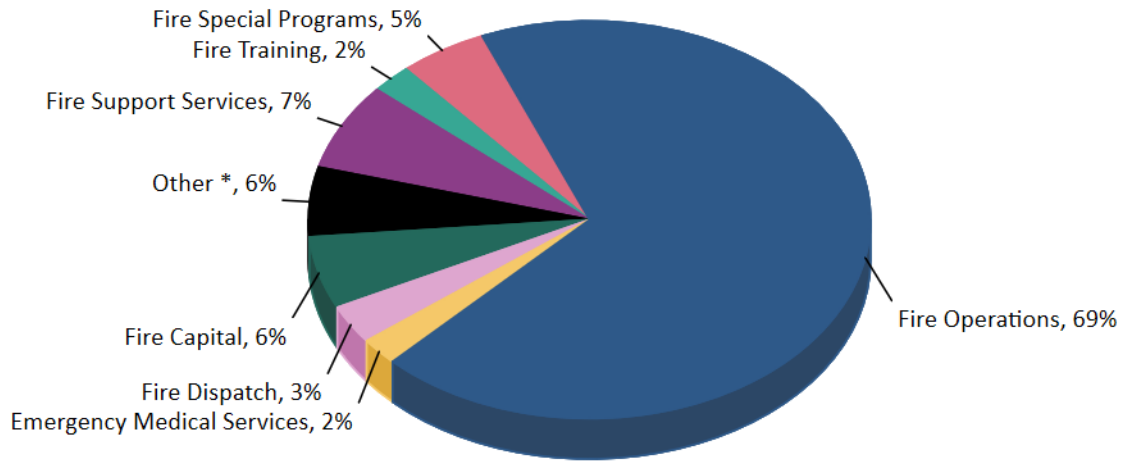
#### Dollars by Department-Section

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	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	119,541	10,814	9.9 %
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 %
<b>Total Expense</b>	<b>\$ 138,438</b>	<b>\$ 152,008</b>	<b>\$ 176,344</b>	<b>\$ 24,336</b>	<b>16.0 %</b>
<b>Full Time Equivalent</b>	<b>378.63</b>	<b>394.63</b>	<b>376.13</b>	<b>(18.50)</b>	<b>(4.7)%</b>

\*Included in the "Other" category in the following chart.

## Fire Division Budget Detail

2025-26 Proposed  
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Taxes	\$ 13,009	\$ 6,818	\$ 160	\$ (6,658)	(97.7)%
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Taxes	\$ -	\$ 5,885	\$ 6,181	\$ 296	5.0 %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 10	\$ 8	\$ 16	\$ 8	100.0 %
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 365	\$ 573	\$ 677	\$ 104	18.2 %
Transfers-In	746	-	-	-	- %
<b>Total Revenues</b>	<b>1,111</b>	<b>573</b>	<b>677</b>	<b>104</b>	<b>18.2 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>1,881</b>	<b>2,087</b>	<b>2,303</b>	<b>216</b>	<b>10.3 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (770)</b>	<b>\$ (1,514)</b>	<b>\$ (1,626)</b>	<b>\$ (112)</b>	<b>7.4 %</b>

## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 1	\$ -	\$ -	\$ -	- %
Disposition of Capital Assets	108	-	-	-	- %
<b>Total Revenues</b>	<b>109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>2,485</b>	<b>2,651</b>	<b>3,286</b>	<b>635</b>	<b>24.0 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (2,376)</b>	<b>\$ (2,651)</b>	<b>\$ (3,286)</b>	<b>(635)</b>	<b>24.0 %</b>
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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	- %
<b>Total Revenues</b>	<b>2,239</b>	<b>4,666</b>	<b>5,045</b>	<b>379</b>	<b>8.1 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>5,677</b>	<b>7,286</b>	<b>8,859</b>	<b>1,573</b>	<b>21.6 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (3,438)</b>	<b>\$ (2,620)</b>	<b>\$ (3,814)</b>	<b>\$ (1,194)</b>	<b>45.6 %</b>
<b>Full Time Equivalent</b>	<b>24.00</b>	<b>24.00</b>	<b>25.00</b>	<b>1.00</b>	<b>4.2 %</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
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	105,317	10,959	11.6 %
<b>Total Revenues</b>	<b>121,182</b>	<b>94,833</b>	<b>105,317</b>	<b>10,484</b>	<b>11.1 %</b>
<b>Expenses</b>					
Salaries and Wages	79,686	84,539	85,553	1,014	1.2 %
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	- %
<b>Total Expenses</b>	<b>103,212</b>	<b>108,727</b>	<b>119,540</b>	<b>10,813</b>	<b>9.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 17,970</b>	<b>\$ (13,894)</b>	<b>\$ (14,223)</b>	<b>\$ (329)</b>	<b>2.4 %</b>
<b>Full Time Equivalent</b>	<b>315.00</b>	<b>343.00</b>	<b>322.00</b>	<b>(21.00)</b>	<b>(6.1)%</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 2,013	\$ 73	\$ 127	\$ 54	74.0 %
Miscellaneous Revenues	21	-	-	-	- %
<b>Total Revenues</b>	<b>2,034</b>	<b>73</b>	<b>127</b>	<b>54</b>	<b>74.0 %</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>3,383</b>	<b>1,848</b>	<b>2,084</b>	<b>236</b>	<b>12.8 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (1,349)</b>	<b>\$ (1,775)</b>	<b>\$ (1,957)</b>	<b>\$ (182)</b>	<b>10.3 %</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 742	\$ 183	\$ 2,725	\$ 2,542	1,389.1 %
Charges for Goods and Services	-	-	150	150	- %
Miscellaneous Revenues	-	-	13	13	- %
<b>Total Revenues</b>	<b>742</b>	<b>183</b>	<b>2,888</b>	<b>2,705</b>	<b>1,478.1 %</b>
<b>Expenses</b>					
Salaries and Wages	39	-	-	-	- %
Supplies	86	97	35	(62)	(63.9)%
Services	10	94	2,853	2,759	2,935.1 %
Capital Outlay	140	-	-	-	- %
<b>Total Expenses</b>	<b>275</b>	<b>191</b>	<b>2,888</b>	<b>2,697</b>	<b>1,412.0 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 467</b>	<b>\$ (8)</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>(100.0)%</b>

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Taxes	\$ 5,175	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	259	145	306	161	111.0 %
Miscellaneous Revenues	(3)	-	-	-	- %
Transfers-In	481	-	-	-	- %
<b>Total Revenues</b>	<b>5,912</b>	<b>145</b>	<b>306</b>	<b>161</b>	<b>111.0 %</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>6,152</b>	<b>4,334</b>	<b>5,500</b>	<b>1,166</b>	<b>26.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (240)</b>	<b>\$ (4,189)</b>	<b>\$ (5,194)</b>	<b>\$ (1,005)</b>	<b>24.0 %</b>
Full Time Equivalent	15.25	-	-	-	- %



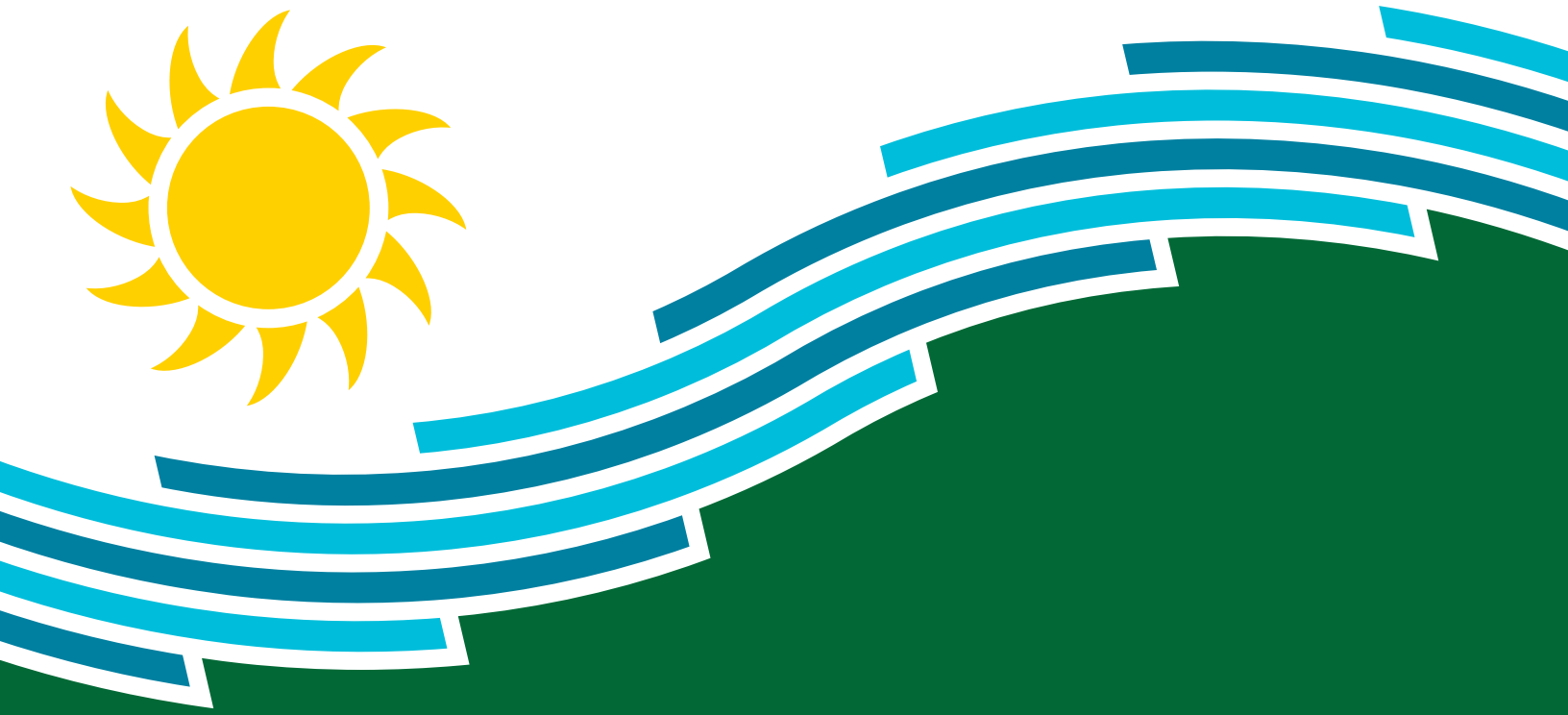
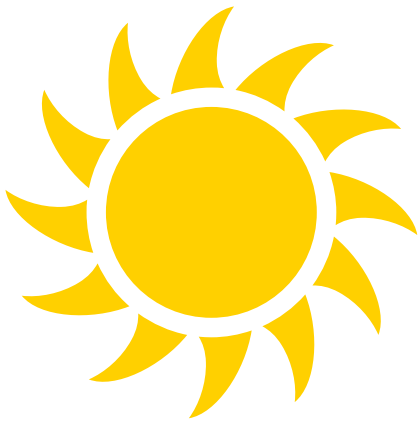
## Fire Capital Budget Detail

### 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Expenses</b>					
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	Proposed	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 %
<b>Total Revenue</b>	<b>\$ 804,183</b>	<b>\$ 816,308</b>	<b>\$ 904,947</b>	<b>\$ 88,639</b>	<b>10.9 %</b>

#### Dollars by Department-Section

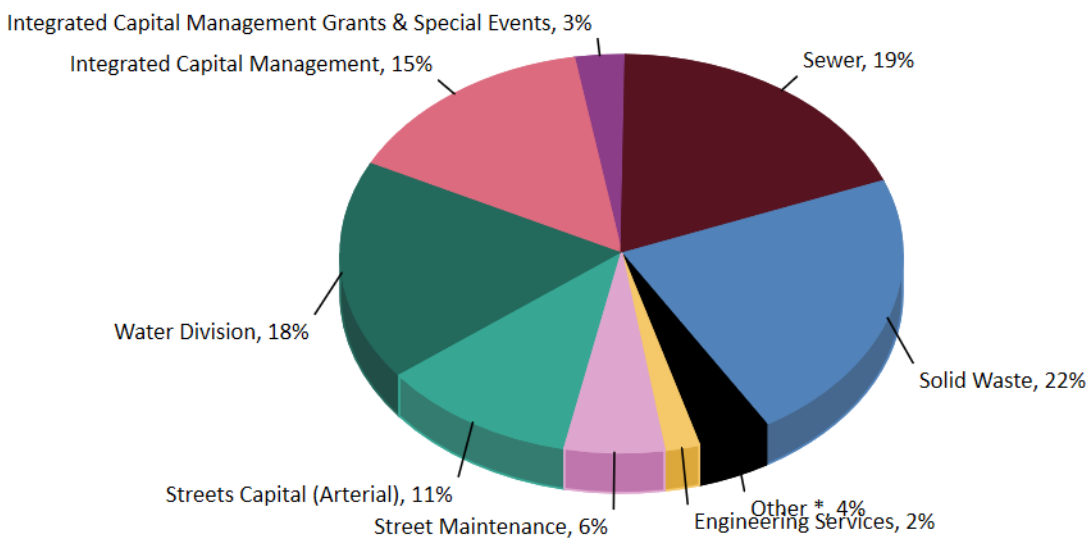
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
Public Works & Utilities Administration*	\$ 4,803	\$ 6,811	\$ 8,161	\$ 1,350	19.8 %
Utility Billing*	4,923	6,069	11,380	5,311	87.5 %
Public Works and Utilities Grants & Special Events*	1,912	-	-	-	- %
Engineering Services	14,727	15,903	20,083	4,180	26.3 %
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	221,791	19,935	9.9 %

## Public Works & Utilities Division Budget Detail

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
Spokane Safe Streets*	8,413	17,998	15,543	(2,455)	(13.6)%
Transportation Benefit District*	6,762	9,392	4,702	(4,690)	(49.9)%
Total Expense	\$ 756,269	\$ 940,183	\$ 993,119	\$ 52,936	5.6 %
Full Time Equivalent	763.00	786.00	792.00	6.00	0.8 %

\*Included in the "Other" category in the following chart.

2025-26 Proposed  
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

(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>6,174</b>	<b>6,623</b>	<b>8,131</b>	<b>1,508</b>	<b>22.8 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>4,802</b>	<b>6,812</b>	<b>8,162</b>	<b>1,350</b>	<b>19.8 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 1,372</b>	<b>\$ (189)</b>	<b>\$ (31)</b>	<b>\$ 158</b>	<b>(83.6)%</b>
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 3,803	\$ 6,830	\$ 11,599	\$ 4,769	69.8 %
<b>Expenses</b>					
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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 1,912	\$ -	\$ -	\$ -	-
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
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	-	-	-	- %
<b>Total Revenues</b>	<b>16,465</b>	<b>18,543</b>	<b>21,081</b>	<b>2,538</b>	<b>13.7 %</b>
<b>Expenses</b>					
Salaries and Wages	9,617	10,850	11,899	1,049	9.7 %
Employee Benefits	3,234	3,275	3,839	564	17.2 %
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	- %
<b>Total Expenses</b>	<b>14,729</b>	<b>15,902</b>	<b>20,083</b>	<b>4,181</b>	<b>26.3 %</b>
<b>Net Surplus</b>	<b>\$ 1,736</b>	<b>\$ 2,641</b>	<b>\$ 998</b>	<b>\$ (1,643)</b>	<b>(62.2)%</b>
Full Time Equivalent	59.00	58.00	59.00	1.00	1.7 %

## Street Maintenance Budget Detail

### What We Do

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

### What It Costs

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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 %
<b>Total Revenues</b>	<b>49,883</b>	<b>53,490</b>	<b>54,465</b>	<b>975</b>	<b>1.8 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>47,952</b>	<b>63,270</b>	<b>56,462</b>	<b>(6,808)</b>	<b>(10.8)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 1,931</b>	<b>\$ (9,780)</b>	<b>\$ (1,997)</b>	<b>\$ 7,783</b>	<b>(79.6)%</b>
<b>Full Time Equivalent</b>	<b>105.00</b>	<b>106.00</b>	<b>102.00</b>	<b>(4.00)</b>	<b>(3.8)%</b>

## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 4	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>68,846</b>	<b>87,337</b>	<b>113,099</b>	<b>25,762</b>	<b>29.5 %</b>
<b>Expenses</b>					
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	-	- %
<b>Total Expenses</b>	<b>66,756</b>	<b>76,827</b>	<b>111,767</b>	<b>34,940</b>	<b>45.5 %</b>
<b>Net Surplus</b>	<b>\$ 2,090</b>	<b>\$ 10,510</b>	<b>\$ 1,332</b>	<b>\$ (9,178)</b>	<b>(87.3)%</b>

## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Licenses & Permits	\$ 350	\$ 280	\$ 360	\$ 80	28.6 %
Intergovernmental Revenues	30	30	29	(1)	(3.3)%
Miscellaneous Revenues	2	-	-	-	- %
<b>Total Revenues</b>	<b>382</b>	<b>310</b>	<b>389</b>	<b>79</b>	<b>25.5 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>113</b>	<b>1,290</b>	<b>1,171</b>	<b>(119)</b>	<b>(9.2)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 269</b>	<b>\$ (980)</b>	<b>\$ (782)</b>	<b>\$ 198</b>	<b>(20.2)%</b>

## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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)	- %
<b>Total Revenues</b>	<b>161,261</b>	<b>135,493</b>	<b>146,059</b>	<b>10,566</b>	<b>7.8 %</b>
<b>Expenses</b>					
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 %
<b>Total Expenses</b>	<b>117,599</b>	<b>174,348</b>	<b>178,142</b>	<b>3,794</b>	<b>2.2 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 43,662</b>	<b>\$ (38,855)</b>	<b>\$ (32,083)</b>	<b>\$ 6,772</b>	<b>(17.4)%</b>
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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 12	\$ -	\$ -	\$ -	-
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>96,415</b>	<b>134,267</b>	<b>118,212</b>	<b>(16,055)</b>	<b>(12.0)%</b>
<b>Expenses</b>					
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)	- %
<b>Total Expenses</b>	<b>108,685</b>	<b>176,458</b>	<b>147,531</b>	<b>(28,927)</b>	<b>(16.4)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (12,270)</b>	<b>\$ (42,191)</b>	<b>\$ (29,319)</b>	<b>\$ 12,872</b>	<b>(30.5)%</b>
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	Proposed	Change	Change
<b>Revenue</b>					
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	-	-	-	- %
<b>Total Revenues</b>	<b>20,313</b>	<b>27,563</b>	<b>34,448</b>	<b>6,885</b>	<b>25.0 %</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>80,040</b>	<b>27,413</b>	<b>29,248</b>	<b>1,835</b>	<b>6.7 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (59,727)</b>	<b>\$ 150</b>	<b>\$ 5,200</b>	<b>\$ 5,050</b>	<b>3,366.7 %</b>

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
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	-	-	-	- %
<b>Total Revenues</b>	<b>158,452</b>	<b>135,741</b>	<b>158,207</b>	<b>22,466</b>	<b>16.6 %</b>
<b>Expenses</b>					
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	-	- %
<b>Total Expenses</b>	<b>119,606</b>	<b>161,080</b>	<b>186,864</b>	<b>25,784</b>	<b>16.0 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 38,846</b>	<b>\$ (25,339)</b>	<b>\$ (28,657)</b>	<b>\$ (3,318)</b>	<b>13.1 %</b>
<b>Full Time Equivalent</b>	<b>202.00</b>	<b>206.00</b>	<b>211.00</b>	<b>5.00</b>	<b>2.4 %</b>

## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 11	\$ -	\$ -	\$ -	- %
Other Fund Resources	32,472	-	-	-	- %
<b>Total Revenues</b>	<b>32,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>Expenses</b>					
Debt Service - Principal	285	304	235	(69)	(22.7)%
Debt Service - Interest	63	53	41	(12)	(22.6)%
Operating Transfer Out	18,408	-	-	-	- %
<b>Total Expenses</b>	<b>18,756</b>	<b>357</b>	<b>276</b>	<b>(81)</b>	<b>(22.7)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 13,727</b>	<b>\$ (357)</b>	<b>\$ (276)</b>	<b>\$ 81</b>	<b>(22.7)%</b>

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 394	\$ 1,217	\$ -	\$ (1,217)	(100.0)%
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>167,992</b>	<b>187,758</b>	<b>220,964</b>	<b>33,206</b>	<b>17.7 %</b>
<b>Expenses</b>					
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	39,812	3,759	10.4 %
Operating Transfer Out	1,927	900	512	(388)	(43.1)%
<b>Total Expenses</b>	<b>154,800</b>	<b>201,856</b>	<b>221,790</b>	<b>19,934</b>	<b>9.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 13,192</b>	<b>\$ (14,098)</b>	<b>\$ (826)</b>	<b>\$ 13,272</b>	<b>(94.1)%</b>
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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 4	\$ -	\$ -	\$ -	-
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Fines and Penalties	\$ 12,370	\$ 14,156	\$ 11,232	\$ (2,924)	(20.7)%
Miscellaneous Revenues	204	350	560	210	60.0 %
<b>Total Revenues</b>	<b>12,574</b>	<b>14,506</b>	<b>11,792</b>	<b>(2,714)</b>	<b>(18.7)%</b>
<b>Expenses</b>					
Salaries and Wages	-	1,388	1,588	200	14.4 %
Employee Benefits	-	588	641	53	9.0 %
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	1,800	-	- %
Reserves	-	1,500	-	(1,500)	(100.0)%
<b>Total Expenses</b>	<b>8,413</b>	<b>17,998</b>	<b>15,543</b>	<b>(2,455)</b>	<b>(13.6)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 4,161</b>	<b>\$ (3,492)</b>	<b>\$ (3,751)</b>	<b>\$ (259)</b>	<b>7.4 %</b>
Full Time Equivalent	-	10.00	10.00	-	- %

## Transportation Benefit District Budget Detail

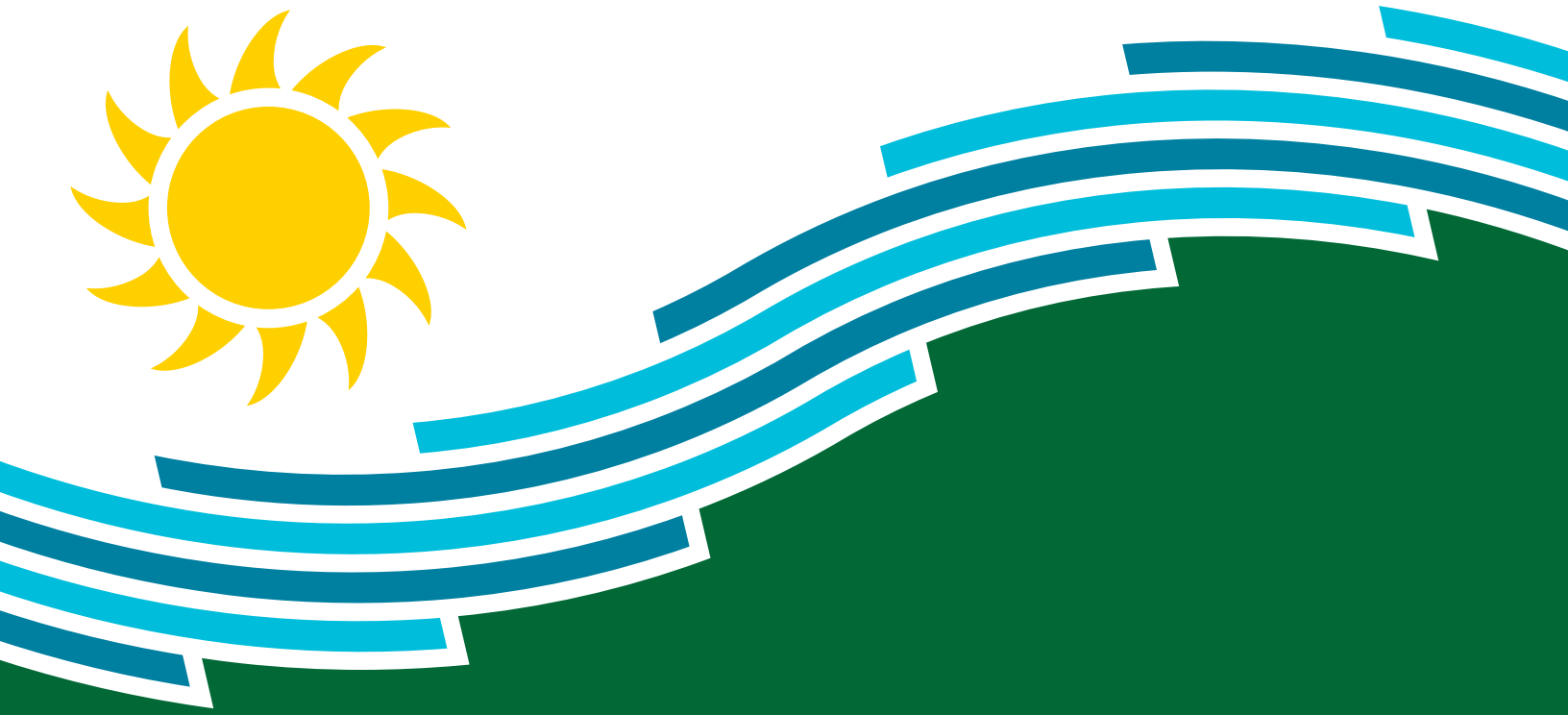
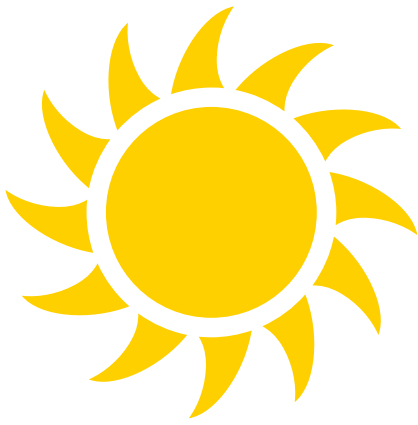
### What We Do

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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Taxes	\$ 6,683	\$ 6,470	\$ 6,500	\$ 30	0.5 %
Miscellaneous Revenues	131	163	-	(163)	(100.0)%
<b>Total Revenues</b>	<b>6,814</b>	<b>6,633</b>	<b>6,500</b>	<b>(133)</b>	<b>(2.0)%</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>6,762</b>	<b>9,391</b>	<b>4,702</b>	<b>(4,689)</b>	<b>(49.9)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 52</b>	<b>\$ (2,758)</b>	<b>\$ 1,798</b>	<b>\$ 4,556</b>	<b>(165.2)%</b>





# 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

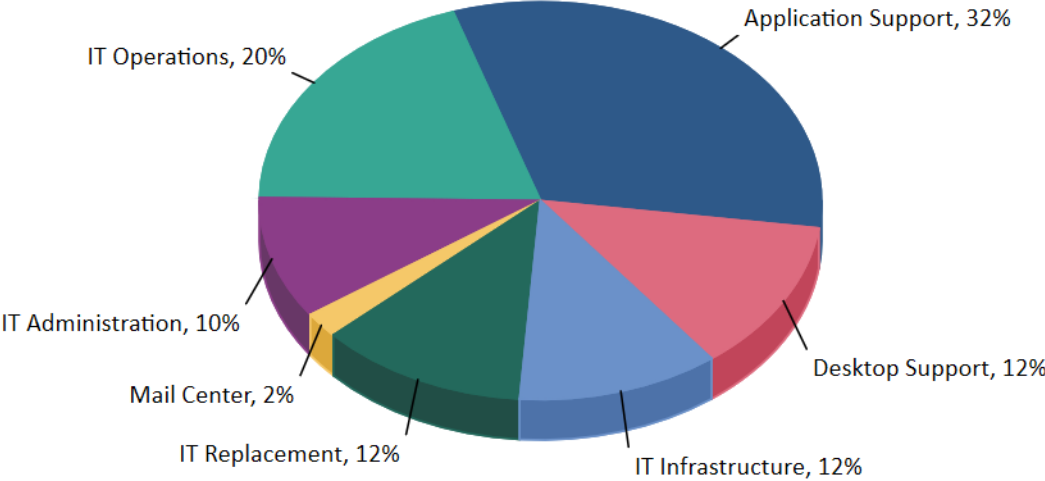
	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
Internal Service Funds	\$ 28,077	\$ 29,054	\$ 31,810	\$ 2,756	9.5 %
Total Revenue	\$ 28,077	\$ 29,054	\$ 31,810	\$ 2,756	9.5 %

#### Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
IT Administration	\$ 3,137	\$ 3,456	\$ 3,275	\$ (181)	(5.2)%
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	3,812	74	2.0 %
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	\$ 32,879	\$ (26)	(0.1)%
Full Time Equivalent	55.50	55.50	47.50	(8.00)	(14.4)%

# Information Technology Division Budget Detail

2025-26 Proposed 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	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 24,319	\$ 26,344	\$ 28,889	\$ 2,545	9.7 %
Miscellaneous Revenues	3	1	-	(1)	(100.0)%
Transfers-In	134	-	-	-	- %
<b>Total Revenues</b>	<b>24,456</b>	<b>26,345</b>	<b>28,889</b>	<b>2,544</b>	<b>9.7 %</b>
<b>Expenses</b>					
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	-	-	-	- %
<b>Total Expenses</b>	<b>3,136</b>	<b>3,456</b>	<b>3,275</b>	<b>(181)</b>	<b>(5.2)%</b>
<b>Net Surplus</b>	<b>\$ 21,320</b>	<b>\$ 22,889</b>	<b>\$ 25,614</b>	<b>\$ 2,725</b>	<b>11.9 %</b>
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	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
Salaries and Wages	\$ 1,103	\$ 1,260	\$ 1,309	\$ 49	3.9 %
Employee Benefits	337	393	426	33	8.4 %
Supplies	88	62	48	(14)	(22.6)%
Services	1,000	2,023	2,029	6	0.3 %
Total Expenses	2,528	3,738	3,812	74	2.0 %
Net Surplus (Loss)	<u>\$ (2,528)</u>	<u>\$ (3,738)</u>	<u>\$ (3,812)</u>	<u>(74)</u>	<u>2.0 %</u>
Full Time Equivalent	7.00	5.25	5.25	-	- %

## 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	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 1	\$ -	\$ -	\$ -	- %
Miscellaneous Revenues	5	-	-	-	- %
Total Revenues	6	-	-	-	- %
<b>Expenses</b>					
Operating Transfer Out	358	-	-	-	- %
Net Surplus (Loss)	<b>\$ (352)</b>	\$ -	\$ -	\$ -	- %

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 2	\$ -	\$ -	\$ -	- %
Charges for Goods and Services	2,935	2,613	2,775	162	6.2 %
Proprietary/Trust Fund - Capital Contributions	35	-	-	-	- %
<b>Total Revenues</b>	<b>2,972</b>	<b>2,613</b>	<b>2,775</b>	<b>162</b>	<b>6.2 %</b>
<b>Expenses</b>					
Supplies	1,166	800	1,129	329	41.1 %
Capital Outlay	3,107	3,540	2,820	(720)	(20.3)%
<b>Total Expenses</b>	<b>4,273</b>	<b>4,340</b>	<b>3,949</b>	<b>(391)</b>	<b>(9.0)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (1,301)</b>	<b>\$ (1,727)</b>	<b>\$ (1,174)</b>	<b>\$ 553</b>	<b>(32.0)%</b>

## 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	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 93	\$ 97	\$ 146	\$ 49	50.5 %
Other Fund Resources	443	-	-	-	- %
Transfers-In	107	-	-	-	- %
Total Revenues	643	97	146	49	50.5 %
<b>Expenses</b>					
Net Surplus	\$ 643	\$ 97	\$ 146	\$ 49	50.5 %

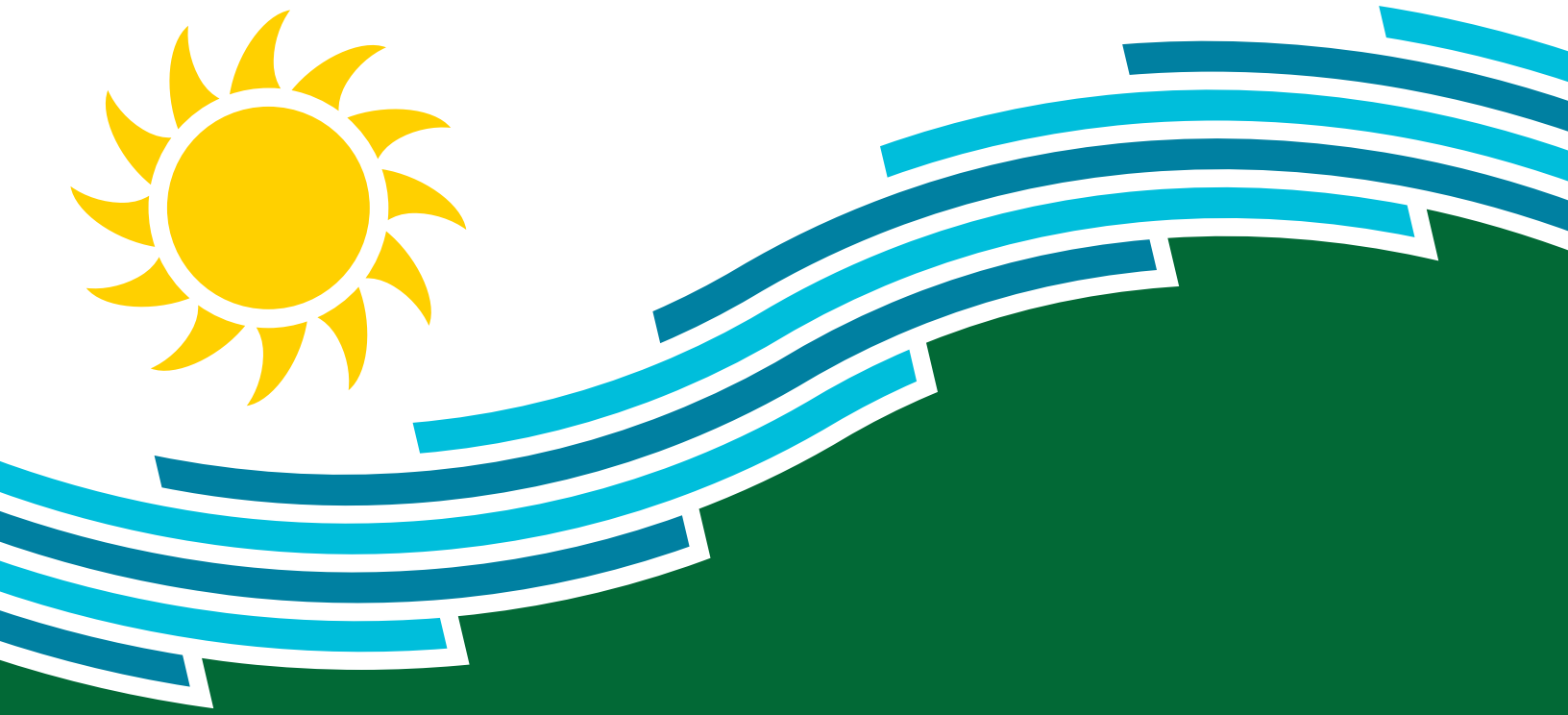
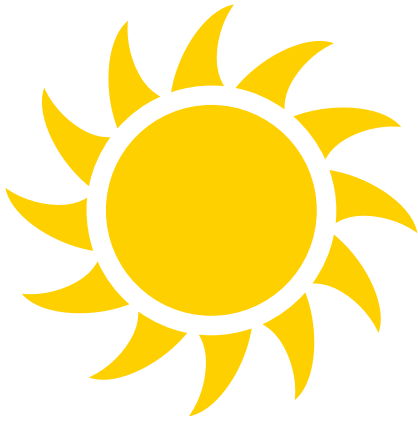
## Mail Center Budget Detail

### 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
<b>Expenses</b>					
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)	\$ (556)	\$ (612)	\$ (687)	(75)	12.3 %
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	Proposed	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 %

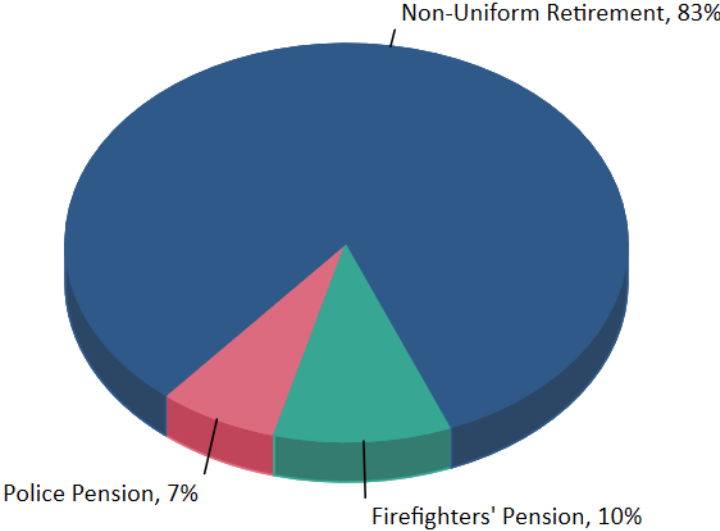
#### Dollars by Department-Section

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	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 Proposed 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 30	\$ 50	\$ 60	\$ 10	20.0 %
Miscellaneous Revenues	76,168	64,582	77,723	13,141	20.3 %
<b>Total Revenues</b>	<b>76,198</b>	<b>64,632</b>	<b>77,783</b>	<b>13,151</b>	<b>20.3 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>72,599</b>	<b>81,680</b>	<b>86,703</b>	<b>5,023</b>	<b>6.1 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ 3,599</b>	<b>\$ (17,048)</b>	<b>\$ (8,920)</b>	<b>\$ 8,128</b>	<b>(47.7)%</b>
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	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 952	\$ 870	\$ 1,100	\$ 230	26.4 %
Miscellaneous Revenues	7,165	9,317	5,681	(3,636)	(39.0)%
<b>Total Revenues</b>	<b>8,117</b>	<b>10,187</b>	<b>6,781</b>	<b>(3,406)</b>	<b>(33.4)%</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>9,592</b>	<b>10,483</b>	<b>10,715</b>	<b>232</b>	<b>2.2 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (1,475)</b>	<b>\$ (296)</b>	<b>\$ (3,934)</b>	<b>\$ (3,638)</b>	<b>1,229.1 %</b>

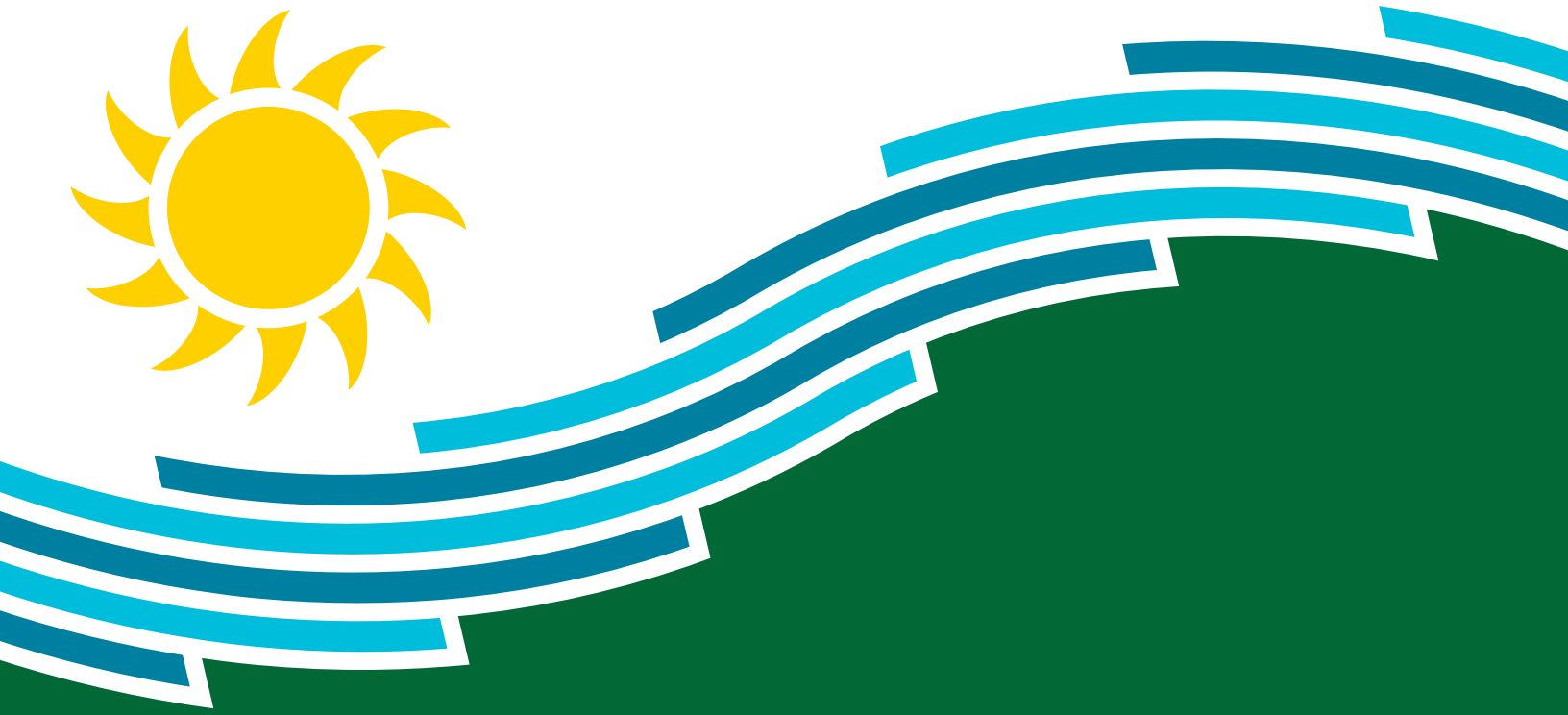
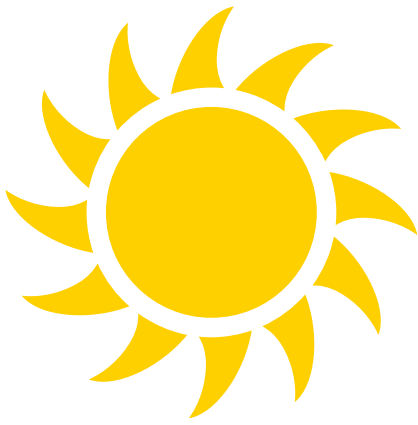
## Police Pension Budget Detail

### 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	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 322	\$ 190	\$ 190	\$ -	- %
Miscellaneous Revenues	6,059	7,085	7,155	70	1.0 %
<b>Total Revenues</b>	<b>6,381</b>	<b>7,275</b>	<b>7,345</b>	<b>70</b>	<b>1.0 %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>7,088</b>	<b>7,161</b>	<b>7,299</b>	<b>138</b>	<b>1.9 %</b>
<b>Net Surplus (Loss)</b>	<b>\$ (707)</b>	<b>\$ 114</b>	<b>\$ 46</b>	<b>\$ (68)</b>	<b>(59.6)%</b>



# 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	Proposed	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	-	-	-	- %
<b>Total Revenue</b>	<b>\$ 123,268</b>	<b>\$ 114,921</b>	<b>\$ 118,322</b>	<b>\$ 3,401</b>	<b>3.0 %</b>

#### Dollars by Department-Section

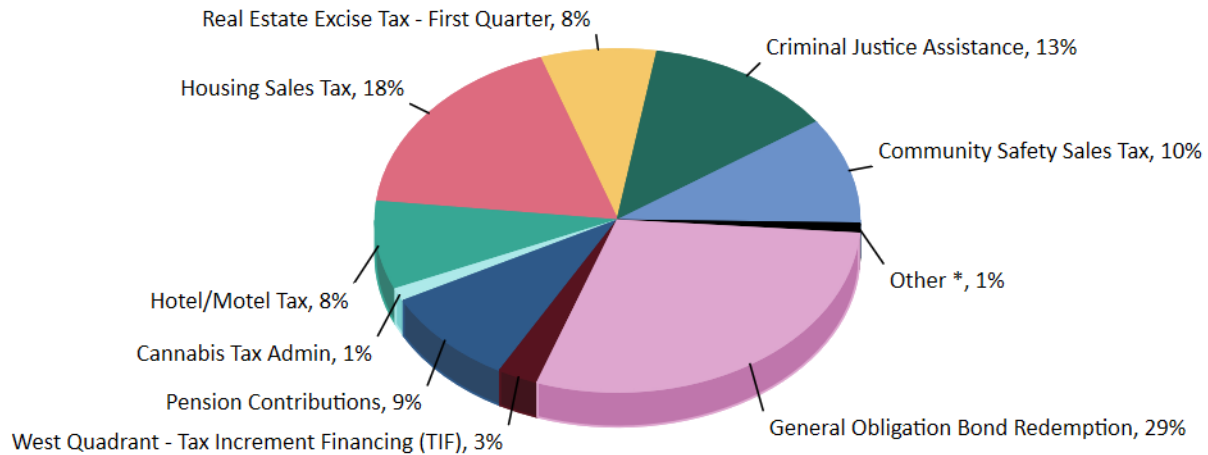
(\$ in 000's)	2021-22	2023-24	2025-26	\$	%
	Actual	Adopted	Proposed	Change	Change
Pension Contributions	\$ 11,876	\$ 16,901	\$ 10,324	\$ (6,577)	(38.9)%
Cannabis Tax Admin	-	600	1,356	756	126.0 %
American Rescue Plan Act (ARPA)*	17,394	2,000	-	(2,000)	(100.0)%
Spokane Regional Emergency Communication 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	Proposed	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	-	-	-	- %
<b>Total Expense</b>	<b>\$ 94,620</b>	<b>\$ 127,264</b>	<b>\$ 130,080</b>	<b>\$ 2,816</b>	<b>2.2 %</b>
Full Time Equivalent	1.00	-	-	-	- %

\*Included in the "Other" category in the following chart.

### 2025-26 Proposed 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ -	\$ 600	\$ 1,356	\$ 756	126.0 %
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Intergovernmental Revenues	\$ 17,234	\$ -	\$ -	\$ -	- %
Miscellaneous Revenues	1,352	-	-	-	- %
Transfers-In	160	-	-	-	- %
<b>Total Revenues</b>	<b>18,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>17,393</b>	<b>2,000</b>	<b>-</b>	<b>(2,000)</b>	<b>(100.0)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 1,353</b>	<b>\$ (2,000)</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>(100.0)%</b>

## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Transfers-In	\$ 23	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Taxes	\$ 8,973	\$ 9,038	\$ 11,000	\$ 1,962	21.7 %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Taxes	\$ 11,009	\$ 13,200	\$ 15,525	\$ 2,325	17.6 %
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Taxes	\$ 12,139	\$ 10,400	\$ 8,500	\$ (1,900)	(18.3)%
Miscellaneous Revenues	15	396	642	246	62.1 %
<b>Total Revenues</b>	<b>12,154</b>	<b>10,796</b>	<b>9,142</b>	<b>(1,654)</b>	<b>(15.3)%</b>
<b>Expenses</b>					
Services	1	-	-	-	- %
Interfund Services	-	5	-	(5)	(100.0)%
Operating Transfer Out	3,732	22,720	15,357	(7,363)	(32.4)%
<b>Total Expenses</b>	<b>3,733</b>	<b>22,725</b>	<b>15,357</b>	<b>(7,368)</b>	<b>(32.4)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 8,421</b>	<b>\$ (11,929)</b>	<b>\$ (6,215)</b>	<b>\$ 5,714</b>	<b>(47.9)%</b>

## 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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Taxes	\$ 9,216	\$ 10,400	\$ 8,500	\$ (1,900)	(18.3)%
Miscellaneous Revenues	-	185	135	(50)	(27.0)%
<b>Total Revenues</b>	<b>9,216</b>	<b>10,585</b>	<b>8,635</b>	<b>(1,950)</b>	<b>(18.4)%</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>5,090</b>	<b>17,381</b>	<b>8,800</b>	<b>(8,581)</b>	<b>(49.4)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 4,126</b>	<b>\$ (6,796)</b>	<b>\$ (165)</b>	<b>\$ 6,631</b>	<b>(97.6)%</b>



## 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	Proposed	Change	Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>13,816</b>	<b>14,364</b>	<b>13,329</b>	<b>(1,035)</b>	<b>(7.2)%</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>10,914</b>	<b>17,129</b>	<b>14,275</b>	<b>(2,854)</b>	<b>(16.7)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ 2,902</b>	<b>\$ (2,765)</b>	<b>\$ (946)</b>	<b>\$ 1,819</b>	<b>(65.8)%</b>

## 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)	<b>Remove Remove</b>	<b>2021-22 Actual</b>	<b>2023-24 Adopted</b>	<b>2025-26 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Revenue</b>						
Taxes	\$ -	\$ -	\$ -	\$ 11,207	\$ 11,207	- %
<b>Expenses</b>						
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 3	\$ 150	\$ 158	\$ 8	5.3 %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Charges for Goods and Services	\$ 107	\$ 92	\$ 97	\$ 5	5.4 %
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
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)%
<b>Total Revenues</b>	<b>32,623</b>	<b>35,100</b>	<b>33,553</b>	<b>(1,547)</b>	<b>(4.4)%</b>
<b>Expenses</b>					
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)%
<b>Total Expenses</b>	<b>33,212</b>	<b>34,690</b>	<b>32,773</b>	<b>(1,917)</b>	<b>(5.5)%</b>
<b>Net Surplus (Loss)</b>	<b>\$ (589)</b>	<b>\$ 410</b>	<b>\$ 780</b>	<b>\$ 370</b>	<b>90.2 %</b>

## 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)	<b>2021-22</b>	<b>2023-24</b>	<b>2025-26</b>	<b>\$</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
<b>Revenue</b>					
Miscellaneous Revenues	\$ 279	\$ 1,060	\$ 250	\$ (810)	(76.4)%
<b>Expenses</b>					
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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Miscellaneous Revenues	\$ 6	\$ 3	\$ -	\$ (3)	(100.0)%
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Taxes	\$ 150	\$ 207	\$ 158	\$ (49)	(23.7)%
Miscellaneous Revenues	1	-	-	-	- %
<b>Total Revenues</b>	<b>151</b>	<b>207</b>	<b>158</b>	<b>(49)</b>	<b>(23.7)%</b>
<b>Expenses</b>					
Operating Transfer Out	203	205	153	(52)	(25.4)%
<b>Net Surplus (Loss)</b>	<b>\$ (52)</b>	<b>\$ 2</b>	<b>\$ 5</b>	<b>\$ 3</b>	<b>150.0 %</b>



## 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

	2021-22	2023-24	2025-26	\$	%
(\$ in 000's)	Actual	Adopted	Proposed	Change	Change
<b>Revenue</b>					
Taxes	\$ 500	\$ 550	\$ 525	\$ (25)	(4.5)%
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>	<hr/>				
<b>Expenses</b>	<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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Taxes	\$ 655	\$ 810	\$ 1,052	\$ 242	29.9 %
<b>Expenses</b>					
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 Proposed	\$ Change	% Change
<b>Revenue</b>					
Taxes	\$ 804	\$ 1,054	\$ 1,430	\$ 376	35.7 %
<b>Expenses</b>					
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	Proposed	Change	Change
<b>Revenue</b>					
Taxes	\$ 290	\$ 412	\$ 581	\$ 169	41.0 %
Transfers-In	1,700	-	-	-	- %
<b>Total Revenues</b>	<b>1,990</b>	<b>412</b>	<b>581</b>	<b>169</b>	<b>41.0 %</b>
<b>Expenses</b>					
Services	143	408	987	579	141.9 %
Operating Transfer Out	1,700	-	-	-	- %
<b>Total Expenses</b>	<b>1,843</b>	<b>408</b>	<b>987</b>	<b>579</b>	<b>141.9 %</b>
<b>Net Surplus</b>	<b>\$ 147</b>	<b>\$ 4</b>	<b>\$ (406)</b>	<b>\$ (410)</b>	<b>(10,250.0)%</b>

## 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 Actual	2023-24 Adopted	2025-26 Proposed	\$ Change	% Change
<b>Revenue</b>					
Other Fund Resources	\$ 123	\$ -	\$ -	\$ -	- %
<b>Expenses</b>					
Services	\$ 123	\$ -	\$ -	\$ -	- %

# Proposed Fund Balance Estimates

City of Spokane - 2025-2026 Proposed Biennium Budget

Saturday, November 2, 2024

## General Fund Reserves

	Est. 01/01/25	Contribution	Withdrawal	Est. 12/31/25
Contingency Reserves	21,066,000			21,066,000
Revenue Stabilization Reserves	7,363,000			7,363,000
Unappropriated Fund Balance	12,700,000			15,885,359
<b>Total</b>	<b>41,129,000</b>			<b>44,314,359</b>

	Contribution	Withdrawal	Est. 12/31/26
			21,066,000
			7,363,000
			16,687,490
<b>Total</b>			<b>45,116,490</b>

Fund Category	Fund	2025			Estimated Closing Balance	2026		
		Estimated Opening Balance	Revenue	Expense		Revenue	Expense	Estimated Closing Balance
General Fund	0100 - General Fund	-	265,575,371	262,390,012	3,185,359	270,466,423	272,849,652	802,130
<b>General Fund Total</b>		-	<b>265,575,371</b>	<b>262,390,012</b>	<b>3,185,359</b>	<b>270,466,423</b>	<b>272,849,652</b>	<b>802,130</b>
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	4,608,791	4,599,419	614,615	4,830,593	4,726,765	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	8,007,621	5,814,710	5,870,143	7,535,196	4,149,657
	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	31,221	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	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 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	-	76,391,969	76,391,969	0	79,453,435	79,453,435	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
<b>Special Revenue Funds Total</b>		<b>74,391,443</b>	<b>279,695,660</b>	<b>306,939,659</b>	<b>47,147,444</b>	<b>281,733,253</b>	<b>286,961,344</b>	<b>41,919,354</b>
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
<b>Debt Service Funds Total</b>		<b>9,369,783</b>	<b>17,061,968</b>	<b>16,663,661</b>	<b>9,768,090</b>	<b>17,423,932</b>	<b>17,040,151</b>	<b>10,151,871</b>
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
<b>Capital Funds Total</b>		<b>17,454,853</b>	<b>60,929,654</b>	<b>64,432,098</b>	<b>13,952,409</b>	<b>55,232,327</b>	<b>52,481,628</b>	<b>16,703,108</b>

# Proposed Fund Balance Estimates

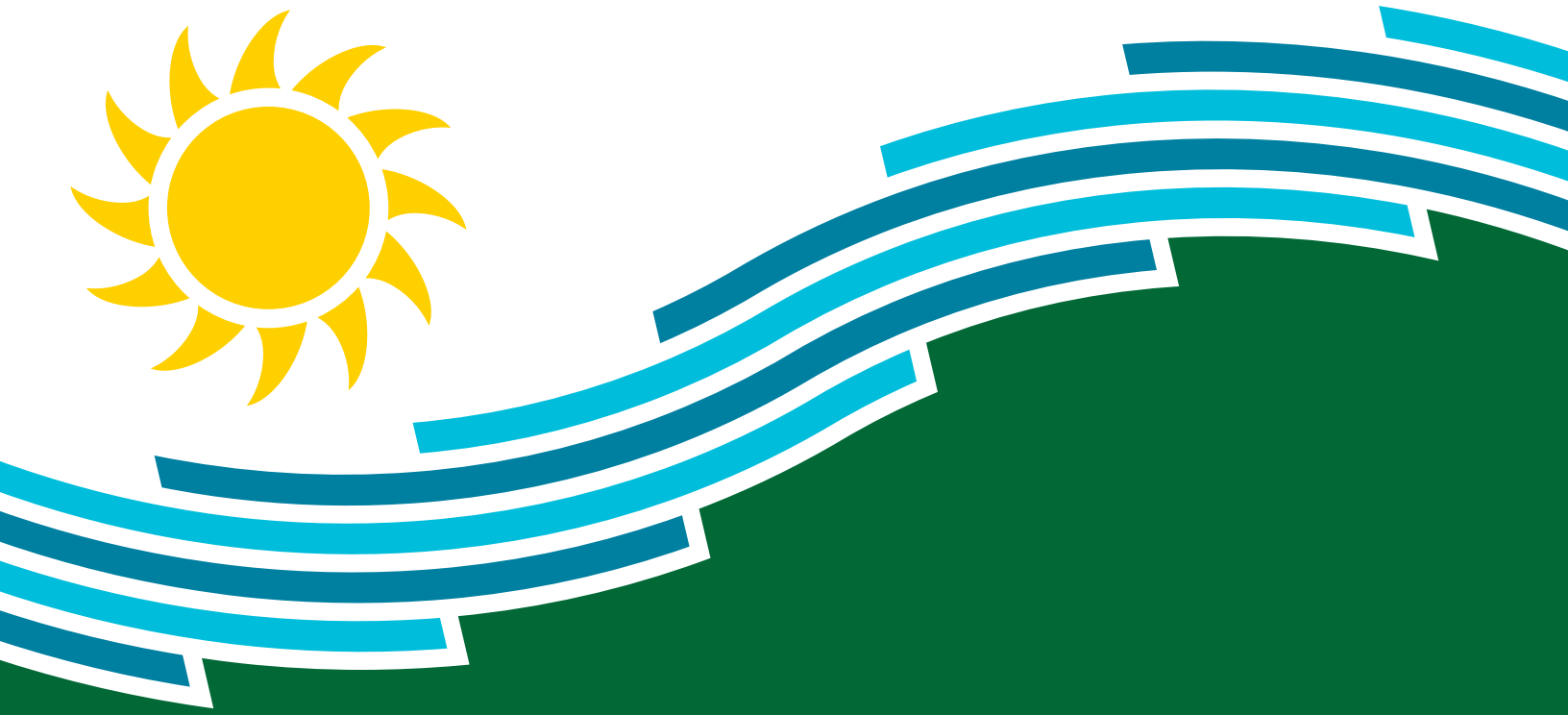
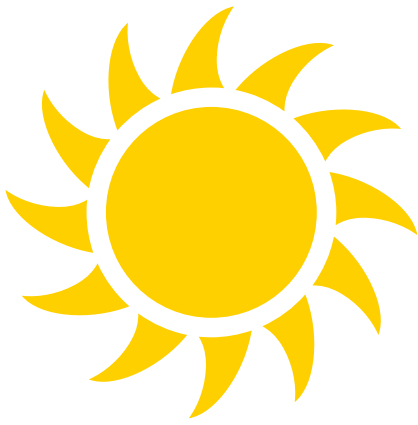
City of Spokane - 2025-2026 Proposed Biennium Budget

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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	12,700,000			15,885,359			16,687,490
	<b>41,129,000</b>			<b>44,314,359</b>			<b>45,116,490</b>

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	
	<b>TOTAL 4100 - Water Division</b>	<b>39,121,144</b>	<b>66,478,522</b>	<b>74,661,917</b>	<b>30,937,749</b>	<b>70,480,884</b>	<b>76,381,552</b>	<b>25,037,081</b>
	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	
	<b>TOTAL 4250 - Integrated Capital Management</b>	<b>7,904,943</b>	<b>84,170,294</b>	<b>89,232,155</b>	<b>2,843,082</b>	<b>86,489,819</b>	<b>87,546,445</b>	<b>1,786,456</b>
	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	
	<b>TOTAL 4300 - Sewer Fund</b>	<b>31,026,282</b>	<b>85,590,651</b>	<b>89,011,214</b>	<b>27,605,719</b>	<b>90,616,319</b>	<b>98,128,560</b>	<b>20,093,479</b>
4480 - Solid Waste Fund	8,373,950	107,208,747	108,811,590	6,771,107	113,755,512	112,979,634	7,546,985	
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	
<b>Enterprise Funds Total</b>	<b>97,120,353</b>	<b>374,279,051</b>	<b>398,229,604</b>	<b>73,169,800</b>	<b>392,243,454</b>	<b>407,170,395</b>	<b>58,242,859</b>	
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	14,030,007	14,049,570	2,163,628	14,859,075	14,880,679	2,142,023
	5310 - IT Capital Replacement Fund	3,532,901	1,467,381	1,618,483	3,381,799	1,453,381	2,330,827	2,504,353
	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	
<b>Internal Service Funds Total</b>	<b>70,439,559</b>	<b>144,449,544</b>	<b>146,804,976</b>	<b>68,084,127</b>	<b>151,365,143</b>	<b>154,246,894</b>	<b>65,202,376</b>	
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	-
<b>Fiduciary Funds Total</b>	<b>370,705,266</b>	<b>46,163,643</b>	<b>52,535,607</b>	<b>364,333,302</b>	<b>48,804,141</b>	<b>55,391,364</b>	<b>357,746,079</b>	
<b>Grand Total</b>	<b>639,481,257</b>	<b>1,188,154,891</b>	<b>1,247,995,617</b>	<b>579,640,531</b>	<b>1,217,268,674</b>	<b>1,246,141,428</b>	<b>550,767,778</b>	





# Personnel Reports



City of Spokane

**Proposed Budget Full Time Equivalent Personnel Summary**

Division	2021-22 Amended	2023-24 Adopted	2025-26 Proposed	FTE Change	% Change
Police Ombuds	3.00	3.00	3.00	-	- %
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 Services	122.40	126.40	135.40	9.00	7.1 %
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	792.00	6.00	0.8 %
Information Technology	55.50	55.50	47.50	(8.00)	(14.4)%
Retirement Services	3.00	3.00	4.00	1.00	33.3 %
<b>Total FTE</b>	<b>2,378.28</b>	<b>2,431.28</b>	<b>2,434.50</b>	<b>3.22</b>	<b>0.1 %</b>

## 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 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 Proposed	Change 2023-24 Amended to 2025-26 Proposed	Minimum
General Fund				730.60	723.95	741.47	771.22	29.75	
	General Fund			730.60	723.95	741.47	771.22	29.75	
		Police Ombudsman		3.00	3.00	3.00	3.00	-	
		Administrative Specialist		1.00	1.00				
		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	59.00	-	
		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
		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

\*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 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
			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
		<b>Finance</b>		<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>13.00</b>	<b>(1.00)</b>		
			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
		<b>Grants Management</b>		<b>4.65</b>						
			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						
		<b>Neighborhood Housing Human Services</b>		<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>2.00</b>	<b>(1.00)</b>		
			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
		<b>Historic Preservation</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>		
			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
		<b>Office Of Civil Rights</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>		
			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
		<b>Legal</b>		<b>32.75</b>	<b>32.75</b>	<b>34.00</b>	<b>34.00</b>	<b>-</b>		
			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
		<b>Mayor</b>		<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>		
			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
			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)		
			Policy Director				1.00	1.00	128,878	183,351
			Transportation Director				1.00	1.00	128,878	183,351

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

# 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
		<b>Neighborhood Services</b>		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
		<b>Municipal Court</b>		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
		<b>Office Of Hearing Examiner</b>		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
		<b>Human Resources</b>		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
		<b>Planning Services</b>		18.00	18.00	18.00	18.00	-		
			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
		<b>Police</b>		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
			LawEnforcement 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					
			Office Supervisor			1.00	1.00	-	52,261	84,202
			Parking Enforcement Spec I				2.00	2.00	53,519	85,890

\*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 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
			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
		<b>Community Justice Services</b>		<b>19.00</b>	<b>19.00</b>	<b>29.00</b>	<b>28.00</b>	<b>(1.00)</b>		
			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
		<b>Public Defender</b>		<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>-</b>		
			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
		<b>Community/Economic Development Division</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>1.00</b>		
			Administrative Specialist	1.00	1.00					
			Deputy Director of Comm & Econ Dev				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
		<b>Special Revenue Funds</b>		<b>775.29</b>	<b>814.17</b>	<b>816.55</b>	<b>770.05</b>	<b>(46.50)</b>		
		<b>Street Maintenance Fund</b>		<b>105.00</b>	<b>106.00</b>	<b>110.00</b>	<b>102.00</b>	<b>(8.00)</b>		
		<b>Street Fund</b>		<b>105.00</b>	<b>106.00</b>	<b>110.00</b>	<b>102.00</b>	<b>(8.00)</b>		
			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
			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

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

## 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
			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 Splclst I	2.00	2.00	2.00	2.00	-	57,921	97,017
		<b>Code Enforcement Fund</b>		<b>25.00</b>	<b>25.50</b>	<b>31.50</b>	<b>30.50</b>	<b>(1.00)</b>		
		<b>Code Enforcement Fund</b>		<b>25.00</b>	<b>25.50</b>	<b>31.50</b>	<b>30.50</b>	<b>(1.00)</b>		
			Certified Enforcement Speclst	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
			Laborer Foreperson	1.00	1.00					
			Laborer I	7.00	7.00	7.00	7.00	-	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					
		<b>Library Fund</b>		<b>90.15</b>	<b>91.65</b>	<b>103.55</b>	<b>103.55</b>	<b>-</b>		
		<b>Library Fund</b>		<b>90.15</b>	<b>91.65</b>	<b>103.55</b>	<b>103.55</b>	<b>-</b>		
			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					
		<b>Spokane Safe Streets Fund</b>		<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>		
		<b>Spokane Safe Streets</b>		<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>		
			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

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

## 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
		<b>Urban Forestry Fund</b>				<b>1.00</b>	<b>1.00</b>	-		
		Urban Forestry Fund				1.00	1.00	-		
			Horticulture/Urban Forest Supv			1.00	1.00	-	73,278	106,079
		<b>Parks And Recreation Fund</b>		<b>102.16</b>	<b>101.54</b>	<b>104.04</b>	<b>102.04</b>	<b>(2.00)</b>		
		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
		<b>Parking Meter Revenue Fund</b>		<b>17.00</b>	<b>17.50</b>	<b>17.50</b>	<b>17.50</b>	-		
		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
			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

\*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 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
		<b>Housing Sales Tax</b>				<b>1.00</b>		<b>(1.00)</b>		
		Housing Sales Tax				1.00		(1.00)		
		Program Professional				1.00		(1.00)		
		<b>Public Safety &amp; Judicial Grant</b>		<b>3.50</b>	<b>3.50</b>	<b>2.98</b>	<b>3.48</b>	<b>0.50</b>		
		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
		<b>Public Safety Levy Fund</b>		<b>63.00</b>	<b>77.00</b>	<b>59.00</b>		<b>(59.00)</b>		
		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)		
		<b>Combined Communications Center</b>		<b>15.25</b>						
		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				
		<b>Community Housing &amp; Human Services Fund</b>		<b>20.85</b>	<b>18.85</b>	<b>22.85</b>	<b>23.85</b>	<b>1.00</b>		
		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					
		<b>Criminal Justice Assistance Fund</b>				<b>1.00</b>		<b>(1.00)</b>		
		Criminal Justice Assistance Fund				1.00	1.00	(1.00)		
		Administrative Specialist				1.00				
		Executive Assistant					1.00	(1.00)		
		<b>Fire/Ems Fund</b>		<b>333.38</b>	<b>361.63</b>	<b>352.13</b>	<b>376.13</b>	<b>24.00</b>		
		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
		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					

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

## 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 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 Proposed	Change 2023-24 Amended to 2025-26 Proposed	Minimum	Maximum
			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
<b>Enterprise Funds</b>				<b>649.84</b>	<b>664.96</b>	<b>673.28</b>	<b>679.28</b>	<b>6.00</b>		
	<b>Water Division</b>			<b>169.00</b>	<b>170.00</b>	<b>171.00</b>	<b>172.00</b>	<b>1.00</b>		
		<b>Water Division</b>		<b>169.00</b>	<b>170.00</b>	<b>171.00</b>	<b>172.00</b>	<b>1.00</b>		
			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
			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

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# 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
			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
		<b>Integrated Capital Management</b>		<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>17.00</b>	<b>2.00</b>		
		<b>Integrated Capital Management</b>		<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>17.00</b>	<b>2.00</b>		
			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 Capital 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
		<b>Sewer Fund</b>		<b>204.00</b>	<b>208.00</b>	<b>213.00</b>	<b>211.00</b>	<b>(2.00)</b>		
		<b>Sewer Maintenance Division</b>		<b>49.25</b>	<b>51.25</b>	<b>51.25</b>	<b>51.25</b>	<b>-</b>		
			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
		<b>Riverside Park Reclamation Facility</b>		<b>126.25</b>	<b>128.25</b>	<b>132.25</b>	<b>132.25</b>	<b>-</b>		
			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
			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

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# 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
			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
		<b>Stormwater</b>		<b>26.50</b>	<b>26.50</b>	<b>27.50</b>	<b>27.50</b>	<b>-</b>		
			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
		<b>Environmental Programs</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>		<b>(2.00)</b>		
			Environmental Analyst	2.00	2.00	1.00		(1.00)		
			Senior Environmental Analyst			1.00		(1.00)		
		<b>Solid Waste Fund</b>		<b>194.00</b>	<b>201.00</b>	<b>201.00</b>	<b>201.00</b>	<b>-</b>		
		<b>Solid Waste Disposal</b>		<b>76.00</b>	<b>76.00</b>	<b>77.00</b>	<b>77.00</b>	<b>-</b>		
			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
			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

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

# 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 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 Proposed	Change 2023-24 Amended to 2025-26 Proposed	Minimum	Maximum
		<b>Solid Waste Collection</b>		<b>118.00</b>	<b>124.00</b>	<b>124.00</b>	<b>124.00</b>	-		
		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
		<b>Solid Waste Landfills</b>			<b>1.00</b>					
		Environmental Analyst			1.00					
	<b>Golf Fund</b>			<b>10.44</b>	<b>10.56</b>	<b>13.88</b>	<b>13.88</b>	-		
	<b>Golf Fund</b>			<b>10.44</b>	<b>10.56</b>	<b>13.88</b>	<b>13.88</b>	-		
		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
	<b>Development Svcs Center</b>			<b>58.40</b>	<b>61.40</b>	<b>59.40</b>	<b>64.40</b>	<b>5.00</b>		
	<b>Development Services Center</b>			<b>58.40</b>	<b>61.40</b>	<b>59.40</b>	<b>64.40</b>	<b>5.00</b>		
		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 Plan Examiner		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 of DevSvCtr,CodeEnf,ParkSvs			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	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	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
		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

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

## 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
			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
<b>Internal Service Funds</b>				<b>219.55</b>	<b>225.20</b>	<b>221.95</b>	<b>209.95</b>	<b>(12.00)</b>		
	<b>Fleet Services Fund</b>			<b>41.00</b>	<b>41.00</b>	<b>41.00</b>	<b>41.00</b>	<b>-</b>		
		<b>Fleet Services Fund</b>		<b>41.00</b>	<b>41.00</b>	<b>41.00</b>	<b>41.00</b>	<b>-</b>		
			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
		<b>Public Works And Utilities</b>		<b>18.00</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>		
		<b>Public Works And Utilities</b>		<b>18.00</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>		
			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
		<b>IT Fund</b>		<b>55.50</b>	<b>55.50</b>	<b>53.50</b>	<b>47.50</b>	<b>(6.00)</b>		
		<b>IT Fund</b>		<b>55.50</b>	<b>55.50</b>	<b>53.50</b>	<b>47.50</b>	<b>(6.00)</b>		
			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	3.00	(1.00)	79,034	114,281
			Office Clerk Specialist			2.00	2.00	-	45,569	73,399
			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

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

# 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 2024

Fund Group	Fund	Department	Position Description	Full Time Equivalents (FTE)				Change 2023-24 Amended to 2025-26 Proposed	2025-26 Salaries (FTE)	
				2021-22 Amended	2023-24 Adopted	2023-24 Amended	2025-26 Proposed		Minimum	Maximum
			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
		<b>Reprographics Fund</b>		<b>4.00</b>	<b>4.00</b>	<b>2.00</b>		<b>(2.00)</b>		
		<b>Reprographics Fund</b>		<b>4.00</b>	<b>4.00</b>	<b>2.00</b>		<b>(2.00)</b>		
			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)		
		<b>Purchasing &amp; Stores Fund</b>		<b>7.34</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>(1.00)</b>		
		<b>Purchasing &amp; Stores Fund</b>		<b>7.34</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>(1.00)</b>		
			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
		<b>Accounting Services</b>		<b>39.00</b>	<b>41.15</b>	<b>41.15</b>	<b>41.15</b>	<b>-</b>		
		<b>Accounting Services</b>		<b>39.00</b>	<b>41.15</b>	<b>41.15</b>	<b>41.15</b>	<b>-</b>		
			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
		<b>My Spokane</b>		<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>		
		<b>My Spokane</b>		<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>		
			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
		<b>Office Of Performance Mgmt</b>		<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>(1.00)</b>		
		<b>Office Of Performance Management</b>		<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>(1.00)</b>		
			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
		<b>Risk Management Fund</b>		<b>0.41</b>	<b>1.25</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>		
		<b>Risk Management Fund</b>		<b>0.41</b>	<b>1.25</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>		
			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
		<b>Workers' Compensation Fund</b>		<b>6.00</b>	<b>6.00</b>	<b>3.00</b>	<b>2.00</b>	<b>(1.00)</b>		
		<b>Workers' Compensation Fund</b>		<b>6.00</b>	<b>6.00</b>	<b>3.00</b>	<b>2.00</b>	<b>(1.00)</b>		
			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					
		<b>Unemployment Compensation Fund</b>		<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>-</b>		
		<b>Unemployment Compensation Fund</b>		<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>-</b>		
			Human Resources Analyst I			0.05	0.05	-	77,094	111,709
			Human Resources Analyst II	0.10	0.10	0.05	0.05	-	86,989	125,122
		<b>Employees Benefits Fund</b>		<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>-</b>		
		<b>Employees Benefits Fund</b>		<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>-</b>		
			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
		<b>Facilities Operating Fund</b>		<b>21.00</b>	<b>20.00</b>	<b>20.00</b>	<b>19.00</b>	<b>(1.00)</b>		

\*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

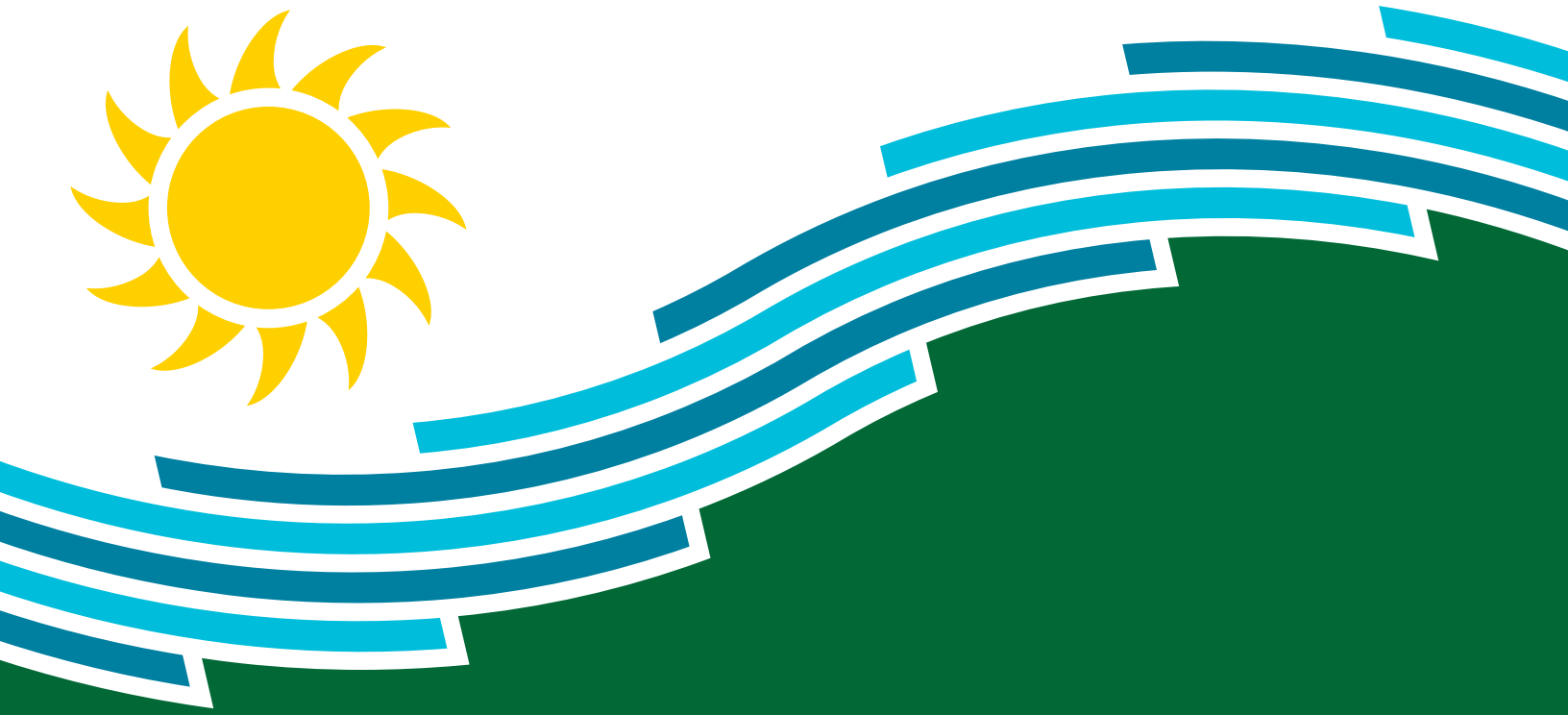
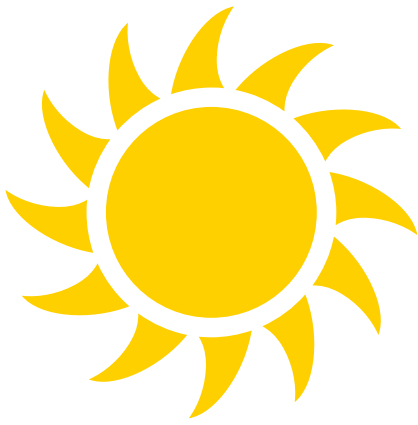
## 2025-2026 Proposed Biennium Budget - Full Time Equivalents (FTE)

City of Spokane | Saturday, November 2, 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 Proposed	Change 2023-24 Amended to 2025-26 Proposed	Minimum	Maximum
		<b>Facilities Management Fund Ops</b>		<b>21.00</b>	<b>20.00</b>	<b>20.00</b>	<b>19.00</b>	<b>(1.00)</b>		
			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
<b>Fiduciary Funds</b>				<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>		
		<b>Retirement</b>		<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>		
		<b>Retirement</b>		<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>		
			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
<b>Grand Total</b>				<b>2,378.28</b>	<b>2,431.28</b>	<b>2,457.25</b>	<b>2,434.50</b>	<b>(22.75)</b>		

\*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

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## 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.

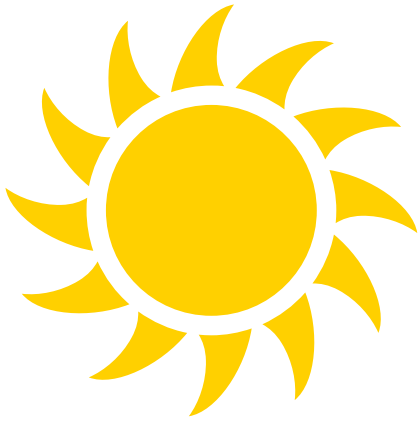
Next, departments that receive General Fund support were critically reviewed by the Budget Office. Unfortunately, most projects had to be deferred, sometimes again, or eliminated because funding could not be identified.

## 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.

## DRAFT 2025-2030 Capital Improvement Program (CIP)

The Draft 2025-2030 CIP is available on the City of Spokane's website at <https://static.spokanecity.org/documents/budget/2025/draft-2025-2030-citywide-capital-improvement-program-2024-10-16.pdf>



# Appendix B

## General Fund Deficit Tally

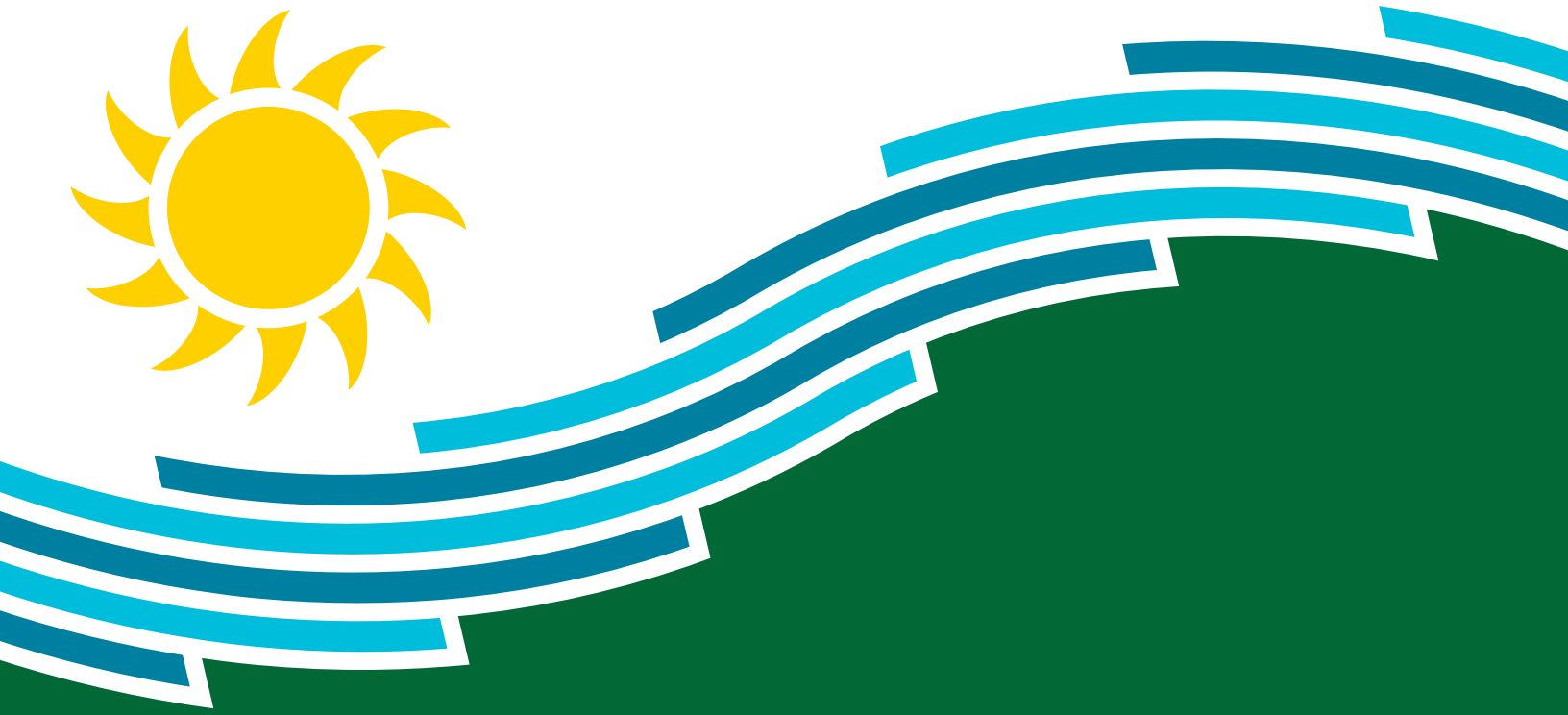
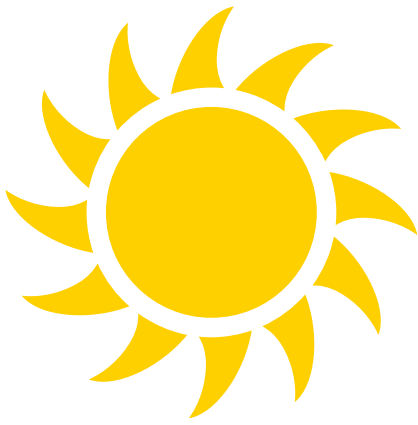


# General Fund Deficit Resolutions

City of Spokane - 2025-2026 Proposed Biennium Budget

Saturday, November 2, 2024

	2025			2026		
	Revenue	Expenditure	Net	Revenue	Expenditure	Net
			(7,920,594)			(7,292,174)
<b>Revenue True-up</b>			-			-
True-up estimated property taxes to County's recent notices	1,123,566		1,123,566	1,408,990		1,408,990
Traffic Calming operating transfer-in to PD	1,200,000		1,200,000	600,000		600,000
GFCAP adjustments to Crim Justice			-	(16,001)		(16,001)
			-			-
<b>Expense True-up</b>			-			-
Fire GF allocation increase to make Fire/EMS fund whole		1,143,277	(1,143,277)	2,514,820		(2,514,820)
Increase emergency shelter budget		750,000	(750,000)	750,000		(750,000)
Department adjustments		242,720	(242,720)	242,720		(242,720)
Transfer of interpreter costs from Crim Justice			-	150,000		(150,000)
ISFCAP adjustments		306,681	(306,681)	429,335		(429,335)
			-			-
<b>Fire Pension Trust</b>			-			-
Reduce fire pension contribution due to trust being almost 100% funded	2,000,000		2,000,000	2,000,000		2,000,000
			-			-
<b>Sales Tax Proposal Passes</b>			-			-
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
			-			-
<b>Utility Tax Increase (due to rate increase)</b>			-			-
Utility tax increase	2,062,052		2,062,052	3,535,808		3,535,808
			-			-
<b>DSC Fund Balance Contribution</b>			-			-
One-time DSC fund balance contribution	4,000,000		4,000,000			-
			-			-
<b>Personnel Adjustments</b>			-			-
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)
			-			-
<b>TOTAL GENERAL FUND</b>	<b>13,249,618</b>	<b>2,143,665</b>	<b>3,185,359</b>	<b>11,523,247</b>	<b>3,428,943</b>	<b>802,130</b>



# Appendix C

## Line-Item Budget, 2025-2026



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
<b>0100-General Fund</b>						
<b>0020-Nondepartmental</b>						
30830-Human Rights						
54999-Other Misc Charges		2,500		2,500		5,000
36231-U-District PDA						
54201-Contractual Services		1,027,656		1,003,680		2,031,336
36232-Northeast PDA						
54201-Contractual Services		614,944		248,756		863,700
36233-West Plains PDA						
54201-Contractual Services		905,072		1,199,832		2,104,904
53210-Arts						
54201-Contractual Services		459,816		528,000		987,816
58102-Landlord-Tenant						
32195-Residential Rental Registry	72,000		94,000		166,000	
79219-East Sprague (Udistrict)						
80102-Operating Transfer Out-Debt		372,293		229,922		602,215
88100-Nondepartmental Administration						
31112-Property Taxes-Current Year	53,915,645		54,855,023		108,770,668	
31116-Property Taxes-Prior Years	1,000,000		1,000,000		2,000,000	
31310-Local Retail Sales/Use Tax	60,000,000		61,740,000		121,740,000	
31360-Natural Gas Use Tax	250,000		250,000		500,000	
31451-Interfund Tax-Electricity	608,000		642,000		1,250,000	
31452-Interfund Tax-Water	11,745,000		12,409,000		24,154,000	
31453-IF Tax-Integrated Capital Mgmt	10,883,000		11,498,000		22,381,000	
31454-Interfund Tax-Sewer	14,654,000		15,482,001		30,136,001	
31455-Interfund Tax-Solid Waste	16,160,000		17,412,000		33,572,000	
31456-Interfund Tax - Stormwater	2,090,000		2,208,000		4,298,000	
31459-Interfund Tax-Other	287,000		303,000		590,000	
31641-B&O Taxes Priv Util-Elec	16,370,000		17,650,000		34,020,000	
31643-B&O Taxes Priv Util-Gas	7,334,700		7,452,055		14,786,755	
31645-B&O Taxes Priv Util-Garbage	420,000		420,000		840,000	
31647-B&O Taxes Priv Util-Telephone	2,800,000		2,730,000		5,530,000	
31679-Utility Tax-Other	2,800,000		2,800,000		5,600,000	
31681-Punch Boards/Pull Tabs	346,500		363,825		710,325	
31683-Amusement Games	15,000		15,000		30,000	
31684-Card Games	50,000		50,000		100,000	
31720-Leasehold Excise Tax	303,000		312,000		615,000	
31811-Admission Tax	1,656,000		1,713,960		3,369,960	
31911-Penalty/Int Delinquent Taxes	196,000		196,000		392,000	
32162-License/Permit-Taxi/Hire Op	15,000		15,000		30,000	
32170-License/Permit-Amusements	15,000		15,000		30,000	
32191-Franchise Fees	2,324,600		2,289,731		4,614,331	
32192-Othr Bus Registrations/Permits	4,738,000		4,880,140		9,618,140	
33694-Liquor/Beer Excise Tax	1,519,073		1,530,216		3,049,289	
33695-Liquor Board Profits	1,358,452		1,347,597		2,706,049	
34192-Lease Revenue	897,986		974,314		1,872,300	
34199-Other General Govt Services	500		551		1,051	
34879-IF Indirect Costs	7,149,474		8,092,215		15,241,689	
35990-Misc Fines/Penalties	15,000		15,000		30,000	
36111-Investment Interest/Dividends	3,995,000		2,835,000		6,830,000	
36113-Earnings Credit	7,500		7,500		15,000	
36140-Interest On Cont/Notes/Ar	100,000		100,000		200,000	
36145-Ar Late Fee	500		523		1,023	
36181-Amort Of Prem/Disc Lt Invst	750,000		784,650		1,534,650	
36291-Other Rents/Charges	100,000		100,000		200,000	
39791-From Developer Services Center	4,000,000		-		4,000,000	
51660-Medicare Part B		265,500		283,000		548,500
53105-Non-Travel Meals/Lght Rfrshmt		2,000		2,000		4,000
54101-Professional Services		30,000		30,000		60,000
54105-Legal Services		350,000		350,000		700,000
54201-Contractual Services		239,000		264,000		503,000
54203-Surveys/Studies		20,000		20,000		40,000
54261-Spokane County		665,000		495,000		1,160,000
54265-Operating Assessments/Taxes		6,000		6,000		12,000
54451-Advertising		2,000		2,000		4,000
54904-Oth Dues/Subscripnts/Membershp		145,520		147,907		293,427
54918-Interest On Taxpayer Refunds		2,000		2,000		4,000
54999-Other Misc Charges		2,000		2,000		4,000
59951-Reserve For Budget Adjustment		100,000		100,000		200,000
80102-Operating Transfer Out-Debt		62,889		31,943		94,832
88140-Annexation						
36999-Other General Misc Revenue	436,800		458,640		895,440	
54201-Contractual Services		1,986,310		2,149,586		4,135,896
88300-Nondept						
Community Improvements						
54101-Professional Services		100,000		100,000		200,000
54201-Contractual Services		71,000		71,500		142,500
54265-Operating Assessments/Taxes		479,560		510,000		989,560
88400-Nondepartmental Transportation						
54201-Contractual Services		45,000		45,000		90,000
54265-Operating Assessments/Taxes		17,000		17,000		34,000
<b>0020-Nondepartmental Total</b>		<b>231,378,730</b>		<b>235,041,941</b>		<b>466,420,671</b>
<b>0030-Police Ombudsman</b>		<b>7,973,060</b>		<b>7,841,626</b>		<b>15,814,686</b>
11500-Staff Services/Facilities						
39773-From Other Special Rev Fund	227,000		237,290		464,290	
51001-Base Wages		466,178		481,566		947,744
51210-Overtime		500		500		1,000
51275-Annual Leave Payout		9,500		9,500		19,000
51290-Longevity Pay		235		313		548
51600-Auto Allowance		2,115		2,115		4,230
51640-Deferred Compensation-Matching		6,600		6,600		13,200
52110-Social Security		38,421		39,795		78,216
52210-Retirement		51,144		52,834		103,978
52310-Medical Insurance		24,955		26,422		51,377
52320-Dental Insurance		3,432		3,432		6,864
52330-Life Insurance		1,393		1,410		2,804
52340-Disability Insurance		694		698		1,392
52400-Industrial Insurance		537		537		1,075

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52600-Wa Paid Family & Medical Leave		939		960		1,899
53101-Office Supplies		500		500		1,000
53102-Publications		1,430		1,430		2,860
53103-Postage		100		100		200
53104-Software (Noncapitalized)		6,550		6,550		13,100
53502-Minor Equipment		300		300		600
54101-Professional Services		27,500		27,500		55,000
54105-Legal Services		12,000		12,000		24,000
54124-IF Office Performance Mgmt Svc		1,275		1,582		2,857
54125-IF Financial Services		4,410		4,637		9,047
54127-IF Centralized Purchasing		2,123		2,203		4,326
54128-IF Centralized Accounting		2,562		2,690		5,252
54131-IF Risk Managment		1,702		1,792		3,494
54133-IF Workers' Comp		1,649		1,758		3,407
54134-IF Custodial Service		5,280		5,955		11,235
54302-Cell Phone		1,650		1,650		3,300
54321-IF IT Expenses		34,569		36,500		71,069
54324-IF IT Replacement		4,259		4,259		8,518
54401-Airfare		2,125		2,125		4,250
54402-Local Mileage		500		500		1,000
54407-Lodging		2,500		2,500		5,000
54408-Per Diem		1,500		1,500		3,000
54409-Other Transportation Expenses		900		900		1,800
54501-Operating Rentals/Leases		1,700		1,700		3,400
54842-IF Facility Repairs		17,673		17,539		35,212
54901-Misc Services/Charges		600		600		1,200
54902-Registration/Schooling		36,000		36,000		72,000
54904-Oth Dues/Subscriptns/Membershp		1,300		1,300		2,600
11620-Police Ombuds Commission						
53101-Office Supplies		100		100		200
54101-Professional Services		25,000		25,000		50,000
54401-Airfare		2,450		2,450		4,900
54407-Lodging		2,450		2,450		4,900
54902-Registration/Schooling		5,000		5,000		10,000
<b>0030-Police Ombudsman Total</b>	<b>227,000</b>	<b>814,300</b>	<b>237,290</b>	<b>837,754</b>	<b>464,290</b>	<b>1,652,053</b>
<b>0230-Civil Service</b>						
30600-Civil Service						
51001-Base Wages		1,268,961		1,316,089		2,585,051
51290-Longevity Pay		2,697		2,801		5,498
51640-Deferred Compensation-Matching		20,880		20,880		41,760
52110-Social Security		97,282		100,649		197,931
52210-Retirement		139,882		145,078		284,960
52310-Medical Insurance		140,289		144,922		285,211
52320-Dental Insurance		18,456		18,456		36,912
52330-Life Insurance		4,920		5,070		9,989
52340-Disability Insurance		2,362		2,384		4,746
52400-Industrial Insurance		2,150		2,150		4,300
52600-Wa Paid Family & Medical Leave		3,332		3,456		6,788
53101-Office Supplies		2,500		2,500		5,000
53103-Postage		250		250		500
53104-Software (Noncapitalized)		1,000		1,000		2,000
53105-Non-Travel Meals/Lght Rfrshmt		1,500		1,500		3,000
53201-Operating Supplies		2,000		2,000		4,000
53502-Minor Equipment		1,500		1,500		3,000
53521-Computers		7,000		7,000		14,000
54101-Professional Services		40,500		40,500		81,000
54124-IF Office Performance Mgmt Svc		4,945		6,136		11,081
54125-IF Financial Services		5,885		6,184		12,069
54127-IF Centralized Purchasing		2,123		2,203		4,326
54128-IF Centralized Accounting		5,598		5,873		11,471
54129-IF My Spokane		874		949		1,823
54131-IF Risk Managment		5,681		5,984		11,665
54133-IF Workers' Comp		5,016		5,351		10,367
54134-IF Custodial Service		13,176		14,865		28,041
54302-Cell Phone		1,300		1,300		2,600
54321-IF IT Expenses		105,145		111,497		216,642
54324-IF IT Replacement		19,779		19,779		39,558
54451-Advertising		55,000		55,000		110,000
54501-Operating Rentals/Leases		900		900		1,800
54802-Building Repairs/Maintenance		500		500		1,000
54803-Equipment Repairs/Maintenance		500		500		1,000
54842-IF Facility Repairs		44,115		43,777		87,892
54847-IF Motor Pool		500		500		1,000
54902-Registration/Schooling		3,000		3,000		6,000
54904-Oth Dues/Subscriptns/Membershp		2,000		2,000		4,000
54909-Printing/Binding/Repro		1,500		1,500		3,000
54999-Other Misc Charges		2,500		2,500		5,000
<b>0230-Civil Service Total</b>		<b>2,037,499</b>		<b>2,108,483</b>		<b>4,145,982</b>
<b>0260-City Clerk</b>						
32100-City Clerk						
34181-Data/Word Process/Duplicating		750		750		1,500
51001-Base Wages		629,796		667,129		1,296,925
51275-Annual Leave Payout		8,500		8,500		17,000
51290-Longevity Pay		2,317		2,460		4,777
51640-Deferred Compensation-Matching		8,728		8,728		17,456
52110-Social Security		48,356		51,224		99,580
52210-Retirement		69,532		73,655		143,187
52310-Medical Insurance		96,861		100,075		196,937
52320-Dental Insurance		13,367		13,367		26,734
52330-Life Insurance		2,478		2,618		5,096
52340-Disability Insurance		464		463		927
52400-Industrial Insurance		1,549		1,549		3,099
52600-Wa Paid Family & Medical Leave		1,656		1,754		3,411
53101-Office Supplies		1,500		1,500		3,000
53103-Postage		1,250		1,250		2,500
53104-Software (Noncapitalized)		1,000		1,000		2,000
53201-Operating Supplies		350		350		700

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53502-Minor Equipment		250		250		500
53505-Office Furniture (Non Capital)		1,000		1,000		2,000
53521-Computers		1,500		1,500		3,000
54124-IF Office Performance Mgmt Svc		2,985		3,704		6,689
54125-IF Financial Services		5,332		5,603		10,935
54128-IF Centralized Accounting		2,773		2,907		5,680
54129-IF My Spokane		1,811		1,967		3,778
54131-IF Risk Managment		3,229		3,402		6,631
54132-IF Unemployment		5,342		5,342		10,684
54133-IF Workers' Comp		4,113		4,387		8,500
54134-IF Custodial Service		7,578		8,549		16,127
54201-Contractual Services		54,000		54,000		108,000
54321-IF IT Expenses		44,641		47,725		92,366
54324-IF IT Replacement		7,368		7,368		14,736
54404-Operational Travel		1,500		1,500		3,000
54451-Advertising		2,000		2,000		4,000
54842-IF Facility Repairs		25,371		25,179		50,550
54901-Misc Services/Charges		100		100		200
54902-Registration/Schooling		2,000		2,000		4,000
54904-Oth Dues/Subscripts/Membershp		1,250		1,250		2,500
54909-Printing/Binding/Repro		200		200		400
<b>0260-City Clerk Total</b>	<b>750</b>	<b>1,062,048</b>	<b>750</b>	<b>1,115,556</b>	<b>1,500</b>	<b>2,177,604</b>
<b>0300-Human Services</b>						
53010-Human Services						
33694-Liquor/Beer Excise Tax	15,967		16,084		32,051	
33695-Liquor Board Profits	17,246		17,108		34,354	
51991-Contra Salaries		147,000		147,000		294,000
52991-Contra Benefits		55,860		55,860		111,720
53104-Software (Noncapitalized)		8,500		8,500		17,000
53201-Operating Supplies		6,000		6,000		12,000
53502-Minor Equipment		4,500		4,500		9,000
54101-Professional Services		32,000		32,000		64,000
54201-Contractual Services		1,825,000		1,825,000		3,650,000
54204-Other Contractual Services		400		400		800
54214-Subscription Based It Arngmts		2,600		2,600		5,200
54302-Cell Phone		1,500		1,500		3,000
54501-Operating Rentals/Leases		25,000		25,000		50,000
54902-Registration/Schooling		1,200		1,200		2,400
54914-Bank Fees		630		630		1,260
54992-Contra Other Sup/Svc/Equip		197,140		197,140		394,280
53011-Warming Centers						
54201-Contractual Services		1,000,000		1,000,000		2,000,000
54701-Public Utility Service		7,200		7,200		14,400
54920-Alarm/Security Services		1,000		1,000		2,000
<b>0300-Human Services Total</b>	<b>33,213</b>	<b>3,315,530</b>	<b>33,192</b>	<b>3,315,530</b>	<b>66,405</b>	<b>6,631,060</b>
<b>0320-Council</b>						
36100-Council						
51001-Base Wages		802,459		844,366		1,646,825
51002-Temp/Seasonal Wages		5,000		5,000		10,000
51275-Annual Leave Payout		7,500		7,500		15,000
51600-Auto Allowance		500		500		1,000
51615-Parking Allowance		5,000		5,000		10,000
51640-Deferred Compensation-Matching		9,600		9,600		19,200
52110-Social Security		61,388		64,594		125,982
52210-Retirement		88,271		92,880		181,151
52310-Medical Insurance		55,970		57,826		113,796
52320-Dental Insurance		8,400		8,400		16,800
52330-Life Insurance		3,135		3,292		6,428
52340-Disability Insurance		1,678		1,697		3,375
52400-Industrial Insurance		1,254		1,254		2,508
52600-Wa Paid Family & Medical Leave		2,103		2,212		4,315
53101-Office Supplies		3,500		3,500		7,000
53102-Publications		3,000		3,000		6,000
53103-Postage		500		500		1,000
53104-Software (Noncapitalized)		5,000		5,000		10,000
53201-Operating Supplies		1,000		1,000		2,000
53502-Minor Equipment		1,300		1,300		2,600
53521-Computers		5,000		5,000		10,000
54101-Professional Services		81,028		81,028		162,056
54124-IF Office Performance Mgmt Svc		8,098		10,048		18,146
54125-IF Financial Services		7,864		8,264		16,128
54127-IF Centralized Purchasing		6,370		6,610		12,980
54128-IF Centralized Accounting		11,441		11,980		23,421
54129-IF My Spokane		2,641		2,870		5,511
54131-IF Risk Managment		15,771		16,732		32,503
54132-IF Unemployment		2,025		2,025		4,050
54133-IF Workers' Comp		7,053		7,523		14,576
54134-IF Custodial Service		16,127		18,194		34,321
54201-Contractual Services		10,000		10,000		20,000
54302-Cell Phone		5,000		5,000		10,000
54321-IF IT Expenses		159,334		169,145		328,479
54324-IF IT Replacement		23,956		23,956		47,912
54401-Airfare		10,000		10,000		20,000
54404-Operational Travel		12,125		12,125		24,250
54406-Parking/Tolls (Local)		17,000		17,000		34,000
54842-IF Facility Repairs		53,992		53,584		107,576
54902-Registration/Schooling		2,500		2,500		5,000
54903-Tuition Reimbursement		1,000		1,000		2,000
54904-Oth Dues/Subscripts/Membershp		8,000		8,000		16,000
54909-Printing/Binding/Repro		500		500		1,000
54999-Other Misc Charges		35,000		35,000		70,000
36110-Council District #1, Position #1						
51001-Base Wages		143,723		150,531		294,254
51275-Annual Leave Payout		2,000		2,000		4,000
51600-Auto Allowance		2,350		2,350		4,700
51615-Parking Allowance		480		480		960
51640-Deferred Compensation-Matching		2,400		2,400		4,800



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52110-Social Security		10,995		11,516		22,510
52210-Retirement		15,810		16,558		32,368
52310-Medical Insurance		18,076		18,689		36,765
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		575		600		1,175
52340-Disability Insurance		184		196		380
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		377		394		771
54302-Cell Phone		1,080		1,080		2,160
54401-Airfare		4,000		4,000		8,000
54902-Registration/Schooling		200		200		400
36120-Council District #1, Position #2						
51001-Base Wages		125,686		135,280		260,966
51275-Annual Leave Payout		2,000		2,000		4,000
51600-Auto Allowance		2,350		2,350		4,700
51615-Parking Allowance		480		480		960
51640-Deferred Compensation-Matching		4,800		4,800		9,600
52110-Social Security		9,615		10,349		19,964
52210-Retirement		13,826		14,881		28,706
52310-Medical Insurance		14,597		15,105		29,702
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		507		543		1,051
52340-Disability Insurance		140		159		299
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		329		354		684
54302-Cell Phone		1,080		1,080		2,160
54401-Airfare		4,000		4,000		8,000
54902-Registration/Schooling		200		200		400
36130-Council District #2, Position #1						
51001-Base Wages		135,307		140,532		275,839
51275-Annual Leave Payout		2,000		2,000		4,000
51600-Auto Allowance		2,350		2,350		4,700
51615-Parking Allowance		480		480		960
51640-Deferred Compensation-Matching		2,400		2,400		4,800
52110-Social Security		10,351		10,751		21,102
52210-Retirement		14,884		15,459		30,342
52310-Medical Insurance		18,076		18,689		36,765
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		543		563		1,106
52340-Disability Insurance		164		171		335
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		355		368		723
54302-Cell Phone		1,080		1,080		2,160
54401-Airfare		4,000		4,000		8,000
54902-Registration/Schooling		200		200		400
36140-Council District #2, Position #2						
51001-Base Wages		125,686		135,280		260,966
51275-Annual Leave Payout		2,000		2,000		4,000
51600-Auto Allowance		2,350		2,350		4,700
51615-Parking Allowance		480		480		960
51640-Deferred Compensation-Matching		2,400		2,400		4,800
52110-Social Security		9,615		10,349		19,964
52210-Retirement		13,826		14,881		28,706
52310-Medical Insurance		23,571		24,349		47,919
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		507		543		1,051
52340-Disability Insurance		140		159		299
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		329		354		684
54302-Cell Phone		1,080		1,080		2,160
54401-Airfare		4,000		4,000		8,000
54902-Registration/Schooling		200		200		400
36160-Council District #3, Position #1						
51001-Base Wages		125,686		135,280		260,966
51275-Annual Leave Payout		2,000		2,000		4,000
51600-Auto Allowance		2,350		2,350		4,700
51615-Parking Allowance		480		480		960
51640-Deferred Compensation-Matching		2,400		2,400		4,800
52110-Social Security		9,615		10,349		19,964
52210-Retirement		13,826		14,881		28,706
52310-Medical Insurance		23,635		24,414		48,049
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		507		543		1,051
52340-Disability Insurance		140		159		299
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		329		354		684
54302-Cell Phone		1,080		1,080		2,160
54401-Airfare		4,000		4,000		8,000
54902-Registration/Schooling		200		200		400
36170-Council District #3, Position #2						
51001-Base Wages		124,917		133,698		258,615
51275-Annual Leave Payout		2,000		2,000		4,000
51600-Auto Allowance		2,350		2,350		4,700
51615-Parking Allowance		480		480		960
51640-Deferred Compensation-Matching		2,400		2,400		4,800
52110-Social Security		9,556		10,228		19,784
52210-Retirement		13,741		14,707		28,448
52310-Medical Insurance		17,803		18,407		36,210
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		504		537		1,042
52340-Disability Insurance		138		155		293
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		327		350		678
54302-Cell Phone		1,080		1,080		2,160
54401-Airfare		4,000		4,000		8,000
54902-Registration/Schooling		200		200		400

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
36180-Council President						
51001-Base Wages		143,514		147,527		291,041
51275-Annual Leave Payout		2,000		2,000		4,000
51600-Auto Allowance		2,350		2,350		4,700
51615-Parking Allowance		480		480		960
52110-Social Security		10,979		11,286		22,265
52210-Retirement		15,787		16,228		32,015
52310-Medical Insurance		17,803		18,407		36,210
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		574		589		1,163
52340-Disability Insurance		168		171		339
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		376		387		763
54302-Cell Phone		1,080		1,080		2,160
54401-Airfare		4,000		4,000		8,000
54902-Registration/Schooling		200		200		400
<b>0320-Council Total</b>		<b>2,917,684</b>		<b>3,054,350</b>		<b>5,972,034</b>
<b>0330-Public Affairs/Communications</b>						
37100-Communications						
51001-Base Wages		318,737		327,951		646,688
51290-Longevity Pay		270		313		583
51640-Deferred Compensation-Matching		3,720		3,720		7,440
52110-Social Security		24,404		25,112		49,516
52210-Retirement		35,090		36,109		71,199
52310-Medical Insurance		25,648		26,488		52,135
52320-Dental Insurance		3,432		3,432		6,864
52330-Life Insurance		1,241		1,252		2,492
52340-Disability Insurance		656		665		1,321
52400-Industrial Insurance		537		537		1,075
52600-Wa Paid Family & Medical Leave		837		860		1,697
53101-Office Supplies		100		100		200
53103-Postage		100		100		200
53104-Software (Noncapitalized)		500		500		1,000
53201-Operating Supplies		200		200		400
53502-Minor Equipment		300		300		600
54101-Professional Services		9,200		9,200		18,400
54124-IF Office Performance Mgmt Svc		3,595		4,461		8,056
54125-IF Financial Services		12,167		12,786		24,953
54127-IF Centralized Purchasing		6,370		6,610		12,980
54128-IF Centralized Accounting		8,233		8,641		16,874
54131-IF Risk Managment		4,791		5,046		9,837
54132-IF Unemployment		1,324		1,324		2,648
54133-IF Workers' Comp		5,461		5,825		11,286
54134-IF Custodial Service		4,795		5,410		10,205
54302-Cell Phone		3,750		3,750		7,500
54321-IF IT Expenses		117,793		117,001		227,794
54324-IF IT Replacement		19,556		19,556		39,112
54451-Advertising		800		800		1,600
54842-IF Facility Repairs		16,055		15,933		31,988
54847-IF Motor Pool		3,600		3,600		7,200
54904-Oth Dues/Subscripnts/Membershp		100		100		200
54909-Printing/Binding/Repro		500		500		1,000
37200-Channel Five						
51001-Base Wages		348,031		367,515		715,546
51210-Overtime		3,000		3,000		6,000
51290-Longevity Pay		1,357		1,392		2,749
51640-Deferred Compensation-Matching		5,280		5,280		10,560
52110-Social Security		26,728		28,221		54,950
52210-Retirement		38,433		40,580		79,012
52310-Medical Insurance		41,877		43,276		85,153
52320-Dental Insurance		6,180		6,180		12,360
52330-Life Insurance		1,366		1,439		2,804
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		717		717		1,433
52600-Wa Paid Family & Medical Leave		915		967		1,882
53101-Office Supplies		500		500		1,000
53201-Operating Supplies		500		500		1,000
53502-Minor Equipment		500		500		1,000
54101-Professional Services		40,000		40,000		80,000
54201-Contractual Services		2,000		2,000		4,000
54402-Local Mileage		500		500		1,000
54902-Registration/Schooling		590		590		1,180
73800-Web Services						
51001-Base Wages		306,541		315,194		621,735
51002-Temp/Seasonal Wages		43,000		-		43,000
51290-Longevity Pay		1,357		1,357		2,714
51640-Deferred Compensation-Matching		3,240		3,240		6,480
52110-Social Security		23,554		24,216		47,770
52210-Retirement		33,869		34,821		68,690
52310-Medical Insurance		41,672		43,029		84,701
52320-Dental Insurance		4,620		4,620		9,240
52330-Life Insurance		1,203		1,236		2,439
52340-Disability Insurance		484		486		970
52400-Industrial Insurance		537		537		1,075
52600-Wa Paid Family & Medical Leave		807		829		1,636
53104-Software (Noncapitalized)		19,000		19,000		38,000
53201-Operating Supplies		300		300		600
53502-Minor Equipment		2,000		2,000		4,000
54201-Contractual Services		30,000		30,000		60,000
54820-Software Maintenance		-		-		-
54904-Oth Dues/Subscripnts/Membershp		250		250		500
<b>0330-Public Affairs/Communications Total</b>		<b>1,658,013</b>		<b>1,672,696</b>		<b>3,330,708</b>
<b>0350-Community Centers</b>						
57110-East Central Community Center						
36250-Space/Facility Lease-Lt	95,756		95,756		191,512	
54201-Contractual Services		250,943		250,943		501,886
80102-Operating Transfer Out-Debt		95,757		58,913		154,670

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
57200-West Central Community Center						
54201-Contractual Services		121,597		121,597		243,194
57300-Northeast Community Center						
54201-Contractual Services		138,600		138,600		277,200
57400-Southside Community Center (Peaceful Valley)						
54201-Contractual Services		40,205		40,205		80,410
57450-Community Centers Support						
54124-IF Office Performance Mgmt Svc		568		705		1,273
54125-IF Financial Services		8,385		8,812		17,197
54128-IF Centralized Accounting		545		565		1,110
54201-Contractual Services		25,000		25,000		50,000
<b>00350-Community Centers Total</b>		<b>95,756</b>		<b>95,756</b>		<b>191,512</b>
<b>00370-Engineering Services</b>		<b>681,600</b>		<b>645,340</b>		<b>1,326,940</b>
30210-Administration						
32291-Non Business Licenses/Permits	3,550		3,550		7,100	
34581-Zoning/Subdivision Fees	1,000		1,000		2,000	
34932-IF Engineering Services	4,562,382		4,677,087		9,239,469	
51001-Base Wages		521,158		542,466		1,063,624
51275-Annual Leave Payout		9,500		10,000		19,500
51290-Longevity Pay		1,411		1,502		2,913
51640-Deferred Compensation-Matching		7,871		7,871		15,742
52110-Social Security		39,976		41,401		81,377
52210-Retirement		57,482		59,837		117,319
52310-Medical Insurance		71,036		73,372		144,407
52320-Dental Insurance		8,928		8,928		17,856
52330-Life Insurance		1,974		2,039		4,013
52340-Disability Insurance		674		690		1,364
52400-Industrial Insurance		1,037		1,037		2,074
52600-Wa Paid Family & Medical Leave		1,369		1,425		2,794
53101-Office Supplies		15,000		15,000		30,000
53102-Publications		8,000		8,200		16,200
53103-Postage		6,000		6,000		12,000
53104-Software (Noncapitalized)		18,000		18,000		36,000
53201-Operating Supplies		15,000		16,000		31,000
53502-Minor Equipment		6,000		6,000		12,000
53505-Office Furniture (Non Capital)		2,000		2,000		4,000
53521-Computers		15,200		15,200		30,400
54103-Medical Services		500		500		1,000
54105-Legal Services		1,000		1,000		2,000
54124-IF Office Performance Mgmt Svc		23,175		28,756		51,931
54125-IF Financial Services		231,585		243,364		474,949
54127-IF Centralized Purchasing		1,062		1,102		2,164
54128-IF Centralized Accounting		22,070		23,033		45,103
54129-IF My Spokane		2,187		2,376		4,563
54131-IF Risk Managment		30,968		32,679		63,647
54132-IF Unemployment		3,104		3,104		6,208
54133-IF Workers' Comp		31,924		34,052		65,976
54134-IF Custodial Service		25,545		28,819		54,364
54141-IF Other Professional Services		42,151		43,540		85,691
54201-Contractual Services		105,000		110,000		215,000
54209-IT/Data Services		12,500		12,500		25,000
54301-Telephone		500		500		1,000
54302-Cell Phone		22,000		22,000		44,000
54321-IF IT Expenses		612,503		639,757		1,252,260
54324-IF IT Replacement		52,594		52,594		105,188
54401-Airfare		2,000		2,000		4,000
54402-Local Mileage		5,500		6,000		11,500
54406-Parking/Tolls (Local)		2,500		2,500		5,000
54408-Per Diem		400		400		800
54409-Other Transportation Expenses		200		200		400
54501-Operating Rentals/Leases		26,000		20,000		46,000
54702-Utility Light/Power Service		9,000		10,000		19,000
54803-Equipment Repairs/Maintenance		16,000		17,000		33,000
54841-IF Fleet Repairs/Maintenance		50,000		50,000		100,000
54842-IF Facility Repairs		127,517		127,632		255,149
54845-IF Car Wash		1,500		1,500		3,000
54846-IF Vacuum		50		50		100
54847-IF Motor Pool		500		500		1,000
54848-IF Fuel		40,000		40,000		80,000
54865-IF Electric Vehicle Charging		1,000		1,000		2,000
54902-Registration/Schooling		12,000		12,000		24,000
54903-Tuition Reimbursement		6,000		6,000		12,000
54904-Oth Dues/Subscripntns/Membership		13,500		14,000		27,500
54906-Laundry/Janitorial Services		14,000		15,000		29,000
54908-Permits/Other Fees		150		150		300
54909-Printing/Binding/Repro		500		500		1,000
54914-Bank Fees		3,000		3,500		6,500
54920-Alarm/Security Services		600		600		1,200
56401-Machinery/Equipment		55,000		55,000		110,000
56404-Vehicles		120,000		120,000		240,000
80102-Operating Transfer Out-Debt		1,626		826		2,452
41510-Engineering - Design						
34932-IF Engineering Services	1,628,185		1,668,890		3,297,075	
51001-Base Wages		1,395,876		1,452,487		2,848,363
51210-Overtime		15,000		15,000		30,000
51220-Out Of Grade		10,000		10,000		20,000
51230-Shift Differential Premium		150		150		300
51250-Terminated Sick Leave Pay		25,000		-		25,000
51260-Terminated Vacation Leave Pay		25,000		-		25,000
51275-Annual Leave Payout		20,000		20,000		40,000
51290-Longevity Pay		4,089		4,265		8,354
51400-Specialty Pay		5,500		5,500		11,000
51640-Deferred Compensation-Matching		19,811		19,811		39,622
52110-Social Security		107,616		112,750		220,366
52210-Retirement		154,742		162,124		316,865
52310-Medical Insurance		157,274		162,471		319,746
52320-Dental Insurance		20,844		20,844		41,688

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52330-Life Insurance		5,448		5,679		11,126
52340-Disability Insurance		1,364		1,406		2,769
52400-Industrial Insurance		2,420		2,420		4,840
52600-Wa Paid Family & Medical Leave		3,686		3,862		7,547
59954-Reserve For Total Cost Compens		6,772		17,101		23,873
41530-Developer Services						
32240-Street/Curb Permits	25,000		25,000		50,000	
34240-Protective Inspection Fees	25,000		25,000		50,000	
41540-Construction Management						
34932-IF Engineering Services	4,165,451		4,269,587		8,435,038	
51001-Base Wages		3,470,534		3,625,507		7,096,042
51210-Overtime		170,000		170,000		340,000
51220-Out Of Grade		9,000		9,000		18,000
51230-Shift Differential Premium		2,000		2,000		4,000
51250-Terminated Sick Leave Pay		13,000		14,000		27,000
51260-Terminated Vacation Leave Pay		18,000		19,000		37,000
51275-Annual Leave Payout		20,000		20,000		40,000
51290-Longevity Pay		10,796		11,427		22,223
51400-Specialty Pay		28,000		28,000		56,000
51610-Clothing Allowance		800		800		1,600
51640-Deferred Compensation-Matching		53,852		53,852		107,704
52110-Social Security		266,721		279,456		546,177
52210-Retirement		383,521		401,833		785,354
52310-Medical Insurance		506,831		523,375		1,030,205
52320-Dental Insurance		58,143		58,143		116,286
52330-Life Insurance		13,563		14,174		27,737
52340-Disability Insurance		2,310		2,330		4,640
52400-Industrial Insurance		6,742		6,742		13,484
52600-Wa Paid Family & Medical Leave		9,136		9,572		18,707
59954-Reserve For Total Cost Compens		5,220		16,092		21,312
79220-Engineering Relocation						
80102-Operating Transfer Out-Debt		306,599		306,599		613,198
<b>0370-Engineering Services Total</b>	<b>10,410,568</b>	<b>9,871,884</b>	<b>10,670,114</b>	<b>10,210,773</b>	<b>21,080,682</b>	<b>20,082,657</b>
<b>0410-Finance</b>						
30300-Management & Budget						
51001-Base Wages		561,802		584,126		1,145,929
51275-Annual Leave Payout		3,000		3,000		6,000
51290-Longevity Pay		302		420		722
51640-Deferred Compensation-Matching		8,544		8,544		17,088
52110-Social Security		43,001		44,109		87,109
52210-Retirement		61,831		64,300		126,131
52310-Medical Insurance		63,084		65,147		128,231
52320-Dental Insurance		7,411		7,411		14,822
52330-Life Insurance		2,126		2,146		4,272
52340-Disability Insurance		1,111		1,119		2,230
52400-Industrial Insurance		865		865		1,730
52600-Wa Paid Family & Medical Leave		1,473		1,528		3,001
53101-Office Supplies		450		450		900
53104-Software (Noncapitalized)		400		400		800
53502-Minor Equipment		2,000		-		2,000
53521-Computers		4,000		-		4,000
54101-Professional Services		725		725		1,450
54302-Cell Phone		500		500		1,000
54404-Operational Travel		3,600		-		3,600
54902-Registration/Schooling		3,500		3,000		6,500
54904-Oth Dues/Subscripts/Membershp		1,200		1,200		2,400
30400-Treasury						
34142-Treasurer Fees	1,000		1,000		2,000	
35990-Misc Fines/Penalties	5,000		5,000		10,000	
36113-Earnings Credit	20,000		20,000		40,000	
36992-Nsf Fees	2,000		2,000		4,000	
36994-Convenience/ElectronicPymtFee	1,000		1,000		2,000	
51001-Base Wages		206,182		210,687		416,869
51290-Longevity Pay		202		252		454
51640-Deferred Compensation-Matching		3,411		3,411		6,822
52110-Social Security		15,788		16,137		31,925
52210-Retirement		22,702		23,204		45,906
52310-Medical Insurance		24,050		24,839		48,889
52320-Dental Insurance		2,924		2,924		5,848
52330-Life Insurance		808		826		1,634
52340-Disability Insurance		449		454		903
52400-Industrial Insurance		341		341		683
52600-Wa Paid Family & Medical Leave		540		553		1,093
53101-Office Supplies		750		750		1,500
53103-Postage		3,400		3,400		6,800
53104-Software (Noncapitalized)		500		500		1,000
53502-Minor Equipment		500		500		1,000
54101-Professional Services		10,000		10,000		20,000
54124-IF Office Performance Mgmt Svc		37,731		46,817		84,548
54129-IF My Spokane		770		837		1,607
54201-Contractual Services		16,000		16,000		32,000
54321-IF IT Expenses		89,807		92,115		181,922
54324-IF IT Replacement		3,458		3,458		6,916
54820-Software Maintenance		36,000		36,000		72,000
54902-Registration/Schooling		1,000		1,000		2,000
54914-Bank Fees		73,000		73,000		146,000
34100-Finance						
51001-Base Wages		252,759		277,841		530,600
51640-Deferred Compensation-Matching		4,053		4,053		8,106
52110-Social Security		18,316		19,069		37,384
52210-Retirement		27,803		30,563		58,366
52310-Medical Insurance		28,048		28,958		57,006
52320-Dental Insurance		2,964		2,964		5,928
52330-Life Insurance		857		880		1,737
52340-Disability Insurance		416		430		846
52400-Industrial Insurance		345		345		691
52600-Wa Paid Family & Medical Leave		641		657		1,298

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53101-Office Supplies		500		500		1,000
53104-Software (Noncapitalized)		500		500		1,000
53105-Non-Travel Meals/Lght Rfrshmt		300		300		600
54105-Legal Services		1,000		1,000		2,000
54125-IF Financial Services		43,118		45,311		88,429
54127-IF Centralized Purchasing		12,739		13,219		25,958
54128-IF Centralized Accounting		8,589		8,981		17,570
54131-IF Risk Managment		6,033		6,355		12,388
54132-IF Unemployment		2,064		2,064		4,128
54133-IF Workers' Comp		5,938		6,334		12,272
54134-IF Custodial Service		7,485		8,444		15,929
54201-Contractual Services		150,000		150,000		300,000
54302-Cell Phone		1,300		1,300		2,600
54321-IF IT Expenses		247,260		250,680		497,940
54324-IF IT Replacement		10,042		10,042		20,084
54404-Operational Travel		3,000		5,000		8,000
54842-IF Facility Repairs		25,060		24,869		49,929
54902-Registration/Schooling		2,000		2,000		4,000
54904-Oth Dues/Subscripnts/Membershp		1,000		1,000		2,000
<b>34200-Taxes &amp; License</b>						
51001-Base Wages		129,964		141,207		271,171
51290-Longevity Pay		688		789		1,477
51640-Deferred Compensation-Matching		3,453		3,453		6,906
52110-Social Security		9,995		10,863		20,858
52210-Retirement		14,372		15,620		29,992
52310-Medical Insurance		17,035		17,613		34,648
52320-Dental Insurance		2,951		2,951		5,902
52330-Life Insurance		525		567		1,092
52340-Disability Insurance		317		345		662
52400-Industrial Insurance		344		344		689
52600-Wa Paid Family & Medical Leave		342		372		714
53101-Office Supplies		1,000		1,000		2,000
53103-Postage		2,000		2,000		4,000
53201-Operating Supplies		500		500		1,000
54129-IF My Spokane		10,805		11,738		22,543
54201-Contractual Services		777,250		816,100		1,593,350
54303-Mobile Broadband		2,000		2,000		4,000
54904-Oth Dues/Subscripnts/Membershp		250		250		500
54909-Printing/Binding/Repro		500		500		1,000
54914-Bank Fees		5,000		5,000		10,000
<b>36150-Internal Audit</b>						
51001-Base Wages		201,041		205,432		406,473
51290-Longevity Pay		202		227		429
51640-Deferred Compensation-Matching		3,573		3,573		7,146
52110-Social Security		15,395		15,733		31,128
52210-Retirement		22,137		22,622		44,759
52310-Medical Insurance		30,114		31,086		61,200
52320-Dental Insurance		2,964		2,964		5,928
52330-Life Insurance		780		789		1,569
52340-Disability Insurance		449		454		903
52400-Industrial Insurance		345		345		691
52600-Wa Paid Family & Medical Leave		527		538		1,066
53101-Office Supplies		200		200		400
53104-Software (Noncapitalized)		200		200		400
53502-Minor Equipment		1,000		-		1,000
53521-Computers		2,000		-		2,000
54302-Cell Phone		1,440		1,440		2,880
54902-Registration/Schooling		2,030		2,030		4,060
54904-Oth Dues/Subscripnts/Membershp		500		500		1,000
<b>0410-Finance Total</b>	<b>29,000</b>	<b>3,449,558</b>	<b>29,000</b>	<b>3,581,998</b>	<b>58,000</b>	<b>7,031,556</b>
<b>0450-Neighborhood Housing Human Services</b>						
<b>30210-Administration</b>						
34919-IF Other General Govt Services	360,318		360,318		720,636	
51001-Base Wages		280,616		286,745		567,361
51290-Longevity Pay		209		209		418
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		20,763		20,989		41,751
52210-Retirement		30,891		31,565		62,456
52310-Medical Insurance		14,533		15,004		29,537
52320-Dental Insurance		1,896		1,896		3,792
52330-Life Insurance		979		987		1,967
52340-Disability Insurance		486		486		972
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		728		734		1,462
53101-Office Supplies		300		300		600
53104-Software (Noncapitalized)		300		300		600
53201-Operating Supplies		150		150		300
53502-Minor Equipment		500		500		1,000
53505-Office Furniture (Non Capital)		1,000		1,000		2,000
53521-Computers		1,000		1,000		2,000
54124-IF Office Performance Mgmt Svc		1,322		1,641		2,963
54125-IF Financial Services		10,772		11,320		22,092
54127-IF Centralized Purchasing		3,185		3,305		6,490
54128-IF Centralized Accounting		1,635		1,713		3,348
54131-IF Risk Managment		1,952		2,056		4,008
54133-IF Workers' Comp		1,753		1,870		3,623
54134-IF Custodial Service		704		794		1,498
54201-Contractual Services		25,000		25,000		50,000
54210-Interpreter Costs		350		350		700
54302-Cell Phone		1,200		1,200		2,400
54321-IF IT Expenses		47,048		48,461		95,509
54324-IF IT Replacement		2,491		2,491		4,982
54401-Airfare		850		850		1,700
54407-Lodging		510		510		1,020
54408-Per Diem		800		800		1,600
54409-Other Transportation Expenses		425		425		850
54842-IF Facility Repairs		2,356		2,337		4,693

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54902-Registration/Schooling		2,000		2,000		4,000
54909-Printing/Binding/Repro		425		425		850
<b>0450-Neighborhood Housing Human Services Total</b>	<b>360,318</b>	<b>461,286</b>	<b>360,318</b>	<b>471,571</b>	<b>720,636</b>	<b>932,857</b>
<b>0470-Historic Preservation</b>						
53610-Historic Preservation						
33772-Spokane County	50,000		51,600		101,600	
34583-Plan Checking Fees	8,100		8,100		16,200	
36999-Other General Misc Revenue	3,750		3,750		7,500	
51001-Base Wages		219,555		226,192		445,747
51290-Longevity Pay		522		522		1,044
51640-Deferred Compensation-Matching		3,840		3,840		7,680
51991-Contr Salaries		(12,000)		(12,000)		(24,000)
52110-Social Security		16,836		17,344		34,180
52210-Retirement		24,208		24,939		49,147
52310-Medical Insurance		23,039		23,801		46,841
52320-Dental Insurance		3,084		3,084		6,168
52330-Life Insurance		856		881		1,736
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		577		594		1,171
52991-Contr Benefits		(4,000)		(4,000)		(8,000)
53103-Postage		500		500		1,000
53104-Software (Noncapitalized)		1,900		1,900		3,800
53201-Operating Supplies		-		(56)		(56)
54105-Legal Services		150		150		300
54124-IF Office Performance Mgmt Svc		821		1,019		1,840
54125-IF Financial Services		13,508		14,195		27,703
54128-IF Centralized Accounting		2,013		2,102		4,115
54131-IF Risk Managment		972		1,024		1,996
54133-IF Workers' Comp		871		929		1,800
54134-IF Custodial Service		2,671		3,014		5,685
54302-Cell Phone		1,100		1,100		2,200
54321-IF IT Expenses		13,696		14,562		28,258
54324-IF IT Replacement		1,957		1,957		3,914
54401-Airfare		2,000		2,000		4,000
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		200		200		400
54451-Advertising		2,500		2,500		5,000
54842-IF Facility Repairs		8,943		8,874		17,817
54847-IF Motor Pool		100		100		200
54902-Registration/Schooling		1,500		1,500		3,000
54904-Oth Dues/Subscripts/Membershp		700		700		1,400
54909-Printing/Binding/Repro		500		500		1,000
<b>0470-Historic Preservation Total</b>	<b>61,850</b>	<b>335,220</b>	<b>63,450</b>	<b>346,607</b>	<b>125,300</b>	<b>681,288</b>
<b>0480-Office Of Civil Rights</b>						
30102-Civil Rights						
51001-Base Wages		257,165		273,576		530,741
51290-Longevity Pay		-		168		168
51640-Deferred Compensation-Matching		2,670		2,670		5,340
52110-Social Security		19,672		20,941		40,613
52210-Retirement		28,288		30,112		58,400
52310-Medical Insurance		45,641		47,112		92,752
52320-Dental Insurance		4,447		4,447		8,894
52330-Life Insurance		1,001		1,055		2,056
52340-Disability Insurance		544		551		1,094
52400-Industrial Insurance		518		518		1,037
52600-Wa Paid Family & Medical Leave		674		717		1,391
53101-Office Supplies		500		500		1,000
53104-Software (Noncapitalized)		250		250		500
53502-Minor Equipment		2,000		2,000		4,000
53521-Computers		5,000		5,000		10,000
54124-IF Office Performance Mgmt Svc		1,058		1,313		2,371
54125-IF Financial Services		3,998		4,202		8,200
54128-IF Centralized Accounting		679		710		1,389
54131-IF Risk Managment		861		907		1,768
54133-IF Workers' Comp		470		501		971
54302-Cell Phone		1,200		1,200		2,400
54321-IF IT Expenses		12,113		13,059		25,172
54324-IF IT Replacement		2,226		2,226		4,452
54999-Other Misc Charges		1,000		1,000		2,000
<b>0480-Office Of Civil Rights Total</b>		<b>391,974</b>		<b>414,735</b>		<b>806,709</b>
<b>0500-Legal</b>						
15100-Prosecutor						
34919-IF Other General Govt Services	120,000		120,000		240,000	
39773-From Other Special Rev Fund	140,000		140,000		280,000	
51001-Base Wages		1,898,495		1,991,594		3,890,089
51002-Temp/Seasonal Wages		80,000		80,000		160,000
51275-Annual Leave Payout		5,000		5,000		10,000
51290-Longevity Pay		2,401		2,514		4,916
51640-Deferred Compensation-Matching		23,400		23,400		46,800
52110-Social Security		145,419		152,549		297,968
52210-Retirement		209,099		219,352		428,450
52310-Medical Insurance		190,951		197,320		388,271
52320-Dental Insurance		27,816		27,816		55,632
52330-Life Insurance		6,742		6,815		13,557
52340-Disability Insurance		3,367		3,371		6,738
52400-Industrial Insurance		3,225		3,225		6,450
52600-Wa Paid Family & Medical Leave		4,981		5,225		10,206
53101-Office Supplies		6,000		6,000		12,000
53102-Publications		13,000		13,000		26,000
53104-Software (Noncapitalized)		2,000		2,000		4,000
53201-Operating Supplies		350		350		700
53502-Minor Equipment		10,000		10,000		20,000
53505-Office Furniture (Non Capital)		1,700		1,700		3,400
53521-Computers		3,000		3,000		6,000
54101-Professional Services		70,000		70,000		140,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54105-Legal Services		2,000		2,000		4,000
54206-Snow Removal Services		4,250		4,250		8,500
54212-Landscape/Grounds Maint		400		400		800
54265-Operating Assessments/Taxes		500		500		1,000
54301-Telephone		718		718		1,436
54302-Cell Phone		2,050		2,050		4,100
54401-Airfare		1,275		1,275		2,550
54403-Cle Travel		9,300		9,300		18,600
54501-Operating Rentals/Leases		5,000		5,000		10,000
54701-Public Utility Service		2,396		2,396		4,792
54702-Utility Light/Power Service		11,770		11,770		23,540
54706-Utility Natural Gas		3,167		3,167		6,334
54802-Building Repairs/Maintenance		2,000		2,000		4,000
54842-IF Facility Repairs		25,456		24,587		50,043
54901-Misc Services/Charges		200		200		400
54902-Registration/Schooling		600		600		1,200
54904-Oth Dues/Subscriptns/Membershp		8,790		8,790		17,580
54906-Laundry/Janitorial Services		18,780		18,780		37,560
54908-Permits/Other Fees		220		220		440
54916-Witness Fees		1,000		1,000		2,000
54920-Alarm/Security Services		1,000		1,000		2,000
<b>19500-Mental Health Court</b>						
31314-Mental Health Svcs Sale/Use Tax	60,000		60,000		120,000	
51001-Base Wages		188,794		196,771		385,565
51290-Longevity Pay		418		418		835
51640-Deferred Compensation-Matching		1,440		1,440		2,880
52110-Social Security		14,475		15,085		29,560
52210-Retirement		20,813		21,691		42,504
52310-Medical Insurance		29,255		30,204		59,459
52320-Dental Insurance		3,096		3,096		6,192
52330-Life Insurance		661		672		1,333
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		496		517		1,012
<b>33200-Legal - Civil</b>						
34195-Legal Services	400,000		400,000		800,000	
51001-Base Wages		1,953,930		2,029,232		3,983,162
51002-Temp/Seasonal Wages		15,000		-		15,000
51220-Out Of Grade		5,000		5,000		10,000
51250-Terminated Sick Leave Pay		25,000		25,000		50,000
51260-Terminated Vacation Leave Pay		10,000		10,000		20,000
51290-Longevity Pay		2,741		3,071		5,812
51640-Deferred Compensation-Matching		23,040		23,040		46,080
52110-Social Security		146,740		151,596		298,337
52210-Retirement		215,233		223,553		438,786
52310-Medical Insurance		165,744		171,212		336,956
52320-Dental Insurance		21,540		21,540		43,080
52330-Life Insurance		7,047		7,222		14,269
52340-Disability Insurance		2,673		2,673		5,346
52400-Industrial Insurance		2,508		2,508		5,016
52600-Wa Paid Family & Medical Leave		5,046		5,224		10,269
53101-Office Supplies		1,500		1,500		3,000
53102-Publications		59,000		59,000		118,000
53103-Postage		2,000		2,000		4,000
53104-Software (Noncapitalized)		1,500		1,500		3,000
53521-Computers		2,500		2,500		5,000
54101-Professional Services		600		600		1,200
54124-IF Office Performance Mgmt Svc		13,895		17,241		31,136
54125-IF Financial Services		25,946		27,266		53,212
54128-IF Centralized Accounting		14,878		15,586		30,464
54131-IF Risk Managment		25,439		26,807		52,246
54132-IF Unemployment		8,263		8,263		16,526
54133-IF Workers' Comp		17,007		18,141		35,148
54134-IF Custodial Service		24,146		28,720		52,866
54201-Contractual Services		9,000		9,000		18,000
54302-Cell Phone		1,032		1,032		2,064
54321-IF IT Expenses		268,425		282,779		551,204
54324-IF IT Replacement		33,979		33,979		67,958
54403-Cle Travel		2,500		2,500		5,000
54407-Lodging		600		600		1,200
54408-Per Diem		200		200		400
54409-Other Transportation Expenses		200		200		400
54451-Advertising		100		100		200
54842-IF Facility Repairs		85,231		84,582		169,813
54901-Misc Services/Charges		150		150		300
54902-Registration/Schooling		1,500		1,500		3,000
54904-Oth Dues/Subscriptns/Membershp		7,500		7,500		15,000
54905-Judgements/Damages		2,000		2,000		4,000
54914-Bank Fees		250		250		500
<b>0500-Legal Total</b>		<b>720,000</b>		<b>720,000</b>		<b>1,440,000</b>
<b>0520-Mayor</b>		<b>6,278,448</b>		<b>6,511,095</b>		<b>12,789,542</b>
<b>30101-Emergency Management</b>						
51001-Base Wages		131,962		136,912		268,875
51640-Deferred Compensation-Matching		2,316		2,316		4,632
52110-Social Security		10,095		10,474		20,568
52210-Retirement		14,515		15,061		29,576
52310-Medical Insurance		15,350		15,845		31,195
52320-Dental Insurance		1,482		1,482		2,964
52330-Life Insurance		512		531		1,043
52340-Disability Insurance		234		234		468
52400-Industrial Insurance		173		173		346
52600-Wa Paid Family & Medical Leave		346		359		705
<b>36200-Mayor's Office</b>						
51001-Base Wages		1,116,786		1,163,489		2,280,275
51002-Temp/Seasonal Wages		50,000		50,000		100,000
51290-Longevity Pay		403		403		805
51640-Deferred Compensation-Matching		12,204		12,204		24,408

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52110-Social Security		82,954		84,854		167,808
52210-Retirement		122,890		128,029		250,919
52310-Medical Insurance		117,094		120,914		238,008
52320-Dental Insurance		13,340		13,340		26,680
52330-Life Insurance		3,982		4,018		8,001
52340-Disability Insurance		1,670		1,686		3,356
52400-Industrial Insurance		1,556		1,556		3,113
52600-Wa Paid Family & Medical Leave		2,865		2,936		5,800
53101-Office Supplies		4,000		4,000		8,000
53102-Publications		500		500		1,000
53103-Postage		1,000		1,000		2,000
53104-Software (Noncapitalized)		150		150		300
53105-Non-Travel Meals/Lght Rfrshmt		2,750		2,750		5,500
53209-Promotional Supplies		2,500		2,500		5,000
53502-Minor Equipment		1,500		1,500		3,000
53505-Office Furniture (Non Capital)		1,000		1,000		2,000
54124-IF Office Performance Mgmt Svc		3,762		4,668		8,430
54125-IF Financial Services		12,516		13,153		25,669
54127-IF Centralized Purchasing		2,123		2,203		4,326
54128-IF Centralized Accounting		3,425		3,592		7,017
54129-IF My Spokane		1,856		2,016		3,872
54131-IF Risk Managment		4,290		4,519		8,809
54132-IF Unemployment		9,860		9,860		19,720
54133-IF Workers' Comp		3,801		4,054		7,855
54134-IF Custodial Service		16,485		18,598		35,083
54302-Cell Phone		4,000		4,000		8,000
54321-IF IT Expenses		56,672		60,436		117,108
54324-IF IT Replacement		8,903		8,903		17,806
54401-Airfare		5,000		5,000		10,000
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		250		250		500
54409-Other Transportation Expenses		250		250		500
54451-Advertising		500		500		1,000
54501-Operating Rentals/Leases		1,500		1,500		3,000
54803-Equipment Repairs/Maintenance		500		500		1,000
54842-IF Facility Repairs		55,191		54,772		109,963
54902-Registration/Schooling		3,500		3,500		7,000
54904-Oth Dues/Subscripnts/Membershp		500		500		1,000
54909-Printing/Binding/Repro		1,250		1,250		2,500
54999-Other Misc Charges		500		500		1,000
<b>0520-Mayor Total</b>		<b>1,913,763</b>		<b>1,985,739</b>		<b>3,899,502</b>
<b>0550-Neighborhood Services</b>						
53700-Neighborhood Services Operations						
34919-IF Other General Govt Services	26,500		26,500		53,000	
51001-Base Wages		477,382		489,374		966,755
51275-Annual Leave Payout		3,500		3,500		7,000
51290-Longevity Pay		604		647		1,251
51640-Deferred Compensation-Matching		6,984		6,984		13,968
52110-Social Security		36,566		37,486		74,052
52210-Retirement		52,578		53,902		106,481
52310-Medical Insurance		50,651		52,342		102,993
52320-Dental Insurance		7,411		7,411		14,822
52330-Life Insurance		1,867		1,904		3,771
52340-Disability Insurance		1,131		1,146		2,277
52400-Industrial Insurance		865		865		1,730
52600-Wa Paid Family & Medical Leave		1,253		1,284		2,536
53101-Office Supplies		500		500		1,000
53103-Postage		12,000		12,000		24,000
53104-Software (Noncapitalized)		600		600		1,200
53201-Operating Supplies		500		500		1,000
54124-IF Office Performance Mgmt Svc		2,055		2,550		4,605
54125-IF Financial Services		27,533		28,933		56,466
54127-IF Centralized Purchasing		13,801		14,321		28,122
54128-IF Centralized Accounting		3,796		3,974		7,770
54129-IF My Spokane		5,853		6,358		12,211
54131-IF Risk Managment		2,347		2,472		4,819
54133-IF Workers' Comp		2,061		2,199		4,260
54134-IF Custodial Service		1,159		1,308		2,467
54302-Cell Phone		3,000		3,000		6,000
54321-IF IT Expenses		23,172		24,894		48,066
54324-IF IT Replacement		3,285		3,285		6,570
54401-Airfare		1,500		1,500		3,000
54402-Local Mileage		300		300		600
54406-Parking/Tolls (Local)		750		750		1,500
54407-Lodging		600		600		1,200
54408-Per Diem		300		300		600
54409-Other Transportation Expenses		100		100		200
54842-IF Facility Repairs		3,880		3,850		7,730
54902-Registration/Schooling		1,500		1,500		3,000
54904-Oth Dues/Subscripnts/Membershp		500		500		1,000
54909-Printing/Binding/Repro		1,000		1,000		2,000
53703-Community Engagement						
54201-Contractual Services		50,000		50,000		100,000
53704-Special Events						
32240-Street/Curb Permits	20,000		20,000		40,000	
54214-Subscription Based IT Arrngmts		21,250		21,250		42,500
54914-Bank Fees		900		900		1,800
<b>0550-Neighborhood Services Total</b>	<b>46,500</b>	<b>825,035</b>	<b>46,500</b>	<b>846,287</b>	<b>93,000</b>	<b>1,671,322</b>
<b>0560-Municipal Court</b>						
13100-Municipal Court						
34122-Dist/Muni Ct Civil Filings		500		500		1,000
34132-District Court Records		500		500		1,000
34133-Dist/Muni Ct Admin Fees		1,500		1,500		3,000
34162-Muni/Dist Ct Wp/Print/Copy		1,000		1,000		2,000
34196-Personnel Services		125,000		125,000		250,000
34210-Law Enforcement Services		100		100		200
34233-Adult Probation Service Chg		35,000		35,000		70,000



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
35230-Mandatory Insurance Admin Cost	3,000		3,000		6,000	
35310-Traffic Infractions	600,000		600,000		1,200,000	
35311-Motorcycle Safety	300		300		600	
35370-Non-Traffic Infractions	36,000		36,000		72,000	
35520-Driving Under Influence	50,000		50,000		100,000	
35580-Other Crim Traffic Misdemeanor	75,000		75,000		150,000	
35690-Other Non Traffic Fines	25,000		25,000		50,000	
35733-Public Defense Cost	1,000		1,000		2,000	
36140-Interest On Cont/Notes/Ar	40,000		40,000		80,000	
36999-Other General Misc Revenue	300		300		600	
39778-From Trial Court Improvements	65,000		65,000		130,000	
51001-Base Wages		3,622,299		3,831,252		7,453,551
51210-Overtime		3,500		3,500		7,000
51230-Shift Differential Premium		50		50		100
51275-Annual Leave Payout		7,500		7,500		15,000
51290-Longevity Pay		7,842		8,664		16,506
51640-Deferred Compensation-Matching		52,993		53,077		106,070
51991-Contra Salaries		(385,886)		(429,726)		(815,612)
52110-Social Security		268,335		282,043		550,378
52210-Retirement		399,316		422,391		821,706
52310-Medical Insurance		472,802		488,683		961,485
52320-Dental Insurance		59,919		59,972		119,891
52330-Life Insurance		13,126		13,753		26,879
52340-Disability Insurance		1,797		1,818		3,615
52400-Industrial Insurance		7,083		7,083		14,165
52600-Wa Paid Family & Medical Leave		9,201		9,685		18,886
52991-Contra Benefits		(5,000)		(5,000)		(10,000)
53101-Office Supplies		8,000		8,000		16,000
53102-Publications		4,500		4,500		9,000
53103-Postage		15,500		15,500		31,000
53104-Software (Noncapitalized)		14,500		14,500		29,000
53105-Non-Travel Meals/Lght Rfrshmt		500		500		1,000
53201-Operating Supplies		2,500		2,500		5,000
53502-Minor Equipment		4,500		4,500		9,000
53521-Computers		5,000		5,000		10,000
54124-IF Office Performance Mgmt Svc		20,093		18,802		38,895
54125-IF Financial Services		92,072		96,755		188,827
54127-IF Centralized Purchasing		5,308		5,508		10,816
54128-IF Centralized Accounting		17,639		18,399		36,038
54129-IF My Spokane		12,479		13,558		26,037
54131-IF Risk Managment		18,199		19,179		37,378
54133-IF Workers' Comp		18,598		19,837		38,435
54201-Contractual Services		8,000		8,000		16,000
54209-IT/Data Services		1,500		1,500		3,000
54210-Interpreter Costs		-		150,000		150,000
54261-Spokane County		10,000		10,000		20,000
54302-Cell Phone		7,000		7,000		14,000
54321-IF IT Expenses		389,092		408,208		797,300
54324-IF IT Replacement		50,737		50,737		101,474
54404-Operational Travel		6,000		6,000		12,000
54406-Parking/Tolls (Local)		5,500		5,500		11,000
54501-Operating Rentals/Leases		195,000		195,000		390,000
54802-Building Repairs/Maintenance		500		500		1,000
54901-Misc Services/Charges		1,200		1,200		2,400
54902-Registration/Schooling		2,000		2,000		4,000
54904-Oth Dues/Subscriptions/Membershp		9,720		9,720		19,440
54906-Laundry/Janitorial Services		500		500		1,000
54909-Printing/Binding/Repro		1,000		1,000		2,000
54914-Bank Fees		3,000		3,000		6,000
54920-Alarm/Security Services		24,000		24,000		48,000
13200-Parking Violations						
35401-Parking Fines	770,000		810,000		1,580,000	
51001-Base Wages		210,941		219,854		430,795
51210-Overtime		500		500		1,000
51290-Longevity Pay		1,612		1,612		3,225
51640-Deferred Compensation-Matching		4,169		4,169		8,338
52110-Social Security		16,260		16,943		33,203
52210-Retirement		23,381		24,361		47,742
52310-Medical Insurance		32,879		33,969		66,849
52320-Dental Insurance		4,481		4,481		8,962
52330-Life Insurance		833		867		1,700
52400-Industrial Insurance		518		518		1,037
52600-Wa Paid Family & Medical Leave		557		580		1,137
53101-Office Supplies		250		250		500
53103-Postage		5,000		5,000		10,000
53201-Operating Supplies		500		500		1,000
54201-Contractual Services		7,500		7,500		15,000
54321-IF IT Expenses		15,447		16,545		31,992
54324-IF IT Replacement		1,311		1,311		2,622
54914-Bank Fees		21,000		21,000		42,000
<b>0560-Municipal Court Total</b>	<b>1,829,200</b>	<b>5,836,153</b>	<b>1,869,200</b>	<b>6,245,609</b>	<b>3,698,400</b>	<b>12,081,763</b>
<b>0570-Office Of Hearing Examiner</b>						
51500-Hearing Examiner						
34149-Court Services	20,000		44,080		64,080	
36999-Other General Misc Revenue	1,500		1,500		3,000	
51001-Base Wages		195,366		208,049		403,415
51290-Longevity Pay		209		209		418
51640-Deferred Compensation-Matching		3,840		3,840		7,680
52110-Social Security		14,961		15,932		30,893
52210-Retirement		21,513		22,908		44,422
52310-Medical Insurance		21,595		22,314		43,910
52320-Dental Insurance		3,084		3,084		6,168
52330-Life Insurance		764		811		1,575
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		512		546		1,058
53101-Office Supplies		100		100		200

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53102-Publications		2,994		2,994		5,988
53103-Postage		50		100		150
53104-Software (Noncapitalized)		210		210		420
53502-Minor Equipment		100		250		350
53505-Office Furniture (Non Capital)		2,000		2,000		4,000
53521-Computers		-		3,000		3,000
54124-IF Office Performance Mgmt Svc		815		1,011		1,826
54125-IF Financial Services		2,817		2,961		5,778
54128-IF Centralized Accounting		2,347		2,438		4,785
54129-IF My Spokane		25		27		52
54131-IF Risk Managment		1,183		1,246		2,429
54133-IF Workers' Comp		1,168		1,246		2,414
54134-IF Custodial Service		2,443		2,756		5,199
54321-IF IT Expenses		10,329		11,062		21,391
54324-IF IT Replacement		1,650		1,650		3,300
54401-Airfare		-		1,000		1,000
54403-Cle Travel		200		200		400
54407-Lodging		900		900		1,800
54408-Per Diem		150		150		300
54842-IF Facility Repairs		8,178		8,115		16,293
54902-Registration/Schooling		615		610		1,225
54904-Oth Dues/Subscripnts/Membershp		700		700		1,400
54909-Printing/Binding/Repro		100		100		200
<b>0570-Office Of Hearing Examiner Total</b>		<b>21,500</b>		<b>45,580</b>		<b>67,080</b>
<b>0580-Office Of Youth</b>						
53110-Youth Services						
54124-IF Office Performance Mgmt Svc		44		55		99
54125-IF Financial Services		506		531		1,037
54128-IF Centralized Accounting		24		26		50
54201-Contractual Services		50,000		50,000		100,000
<b>0580-Office Of Youth Total</b>		<b>50,574</b>		<b>50,612</b>		<b>101,186</b>
<b>0620-Human Resources</b>						
31100-Human Resources Administration						
51001-Base Wages		1,166,946		1,215,802		2,382,748
51210-Overtime		5,000		5,000		10,000
51220-Out Of Grade		5,000		5,000		10,000
51275-Annual Leave Payout		7,500		7,500		15,000
51290-Longevity Pay		1,477		1,771		3,248
51640-Deferred Compensation-Matching		15,436		15,436		30,872
52110-Social Security		89,384		93,145		182,529
52210-Retirement		128,526		133,933		262,459
52310-Medical Insurance		140,200		144,839		285,039
52320-Dental Insurance		18,859		18,859		37,718
52330-Life Insurance		4,547		4,701		9,247
52340-Disability Insurance		2,094		2,129		4,223
52400-Industrial Insurance		2,195		2,195		4,391
52600-Wa Paid Family & Medical Leave		3,062		3,190		6,251
53101-Office Supplies		3,000		3,000		6,000
53103-Postage		1,000		1,000		2,000
53104-Software (Noncapitalized)		1,500		1,500		3,000
53105-Non-Travel Meals/Lght Rfrshmt		500		500		1,000
53201-Operating Supplies		3,000		3,000		6,000
53209-Promotional Supplies		3,000		3,000		6,000
53502-Minor Equipment		2,000		2,000		4,000
53505-Office Furniture (Non Capital)		4,000		4,000		8,000
53521-Computers		5,000		5,000		10,000
54101-Professional Services		5,000		5,000		10,000
54124-IF Office Performance Mgmt Svc		4,060		5,037		9,097
54125-IF Financial Services		19,112		20,084		39,196
54127-IF Centralized Purchasing		27,602		28,642		56,244
54128-IF Centralized Accounting		3,764		3,948		7,712
54129-IF My Spokane		2,745		2,982		5,727
54131-IF Risk Managment		77,165		82,511		159,676
54132-IF Unemployment		75		75		150
54133-IF Workers' Comp		3,734		3,983		7,717
54134-IF Custodial Service		15,786		17,810		33,596
54205-Background Checks		2,000		2,000		4,000
54302-Cell Phone		6,500		6,500		13,000
54321-IF IT Expenses		89,567		95,042		184,609
54324-IF IT Replacement		14,776		14,776		29,552
54401-Airfare		4,250		4,250		8,500
54404-Operational Travel		4,250		4,250		8,500
54405-Recruitment Travel Expense		7,500		7,500		15,000
54407-Lodging		2,250		2,250		4,500
54451-Advertising		1,000		1,000		2,000
54820-Software Maintenance		650		650		1,300
54842-IF Facility Repairs		52,853		52,449		105,302
54901-Misc Services/Charges		100		100		200
54902-Registration/Schooling		5,000		5,000		10,000
54904-Oth Dues/Subscripnts/Membershp		4,000		4,000		8,000
54909-Printing/Binding/Repro		1,000		1,000		2,000
<b>0620-Human Resources Total</b>		<b>1,967,964</b>		<b>2,047,339</b>		<b>4,015,304</b>
<b>0650-Planning Services</b>						
51100-Planning Services Planning & Development (GMA?)						
34581-Zoning/Subdivision Fees		4,000		4,000		8,000
34583-Plan Checking Fees		60,000		60,000		120,000
34919-IF Other General Govt Services		30,421		-		30,421
51001-Base Wages		1,815,736		1,889,611		3,705,348
51220-Out Of Grade		10,000		10,000		20,000
51275-Annual Leave Payout		4,300		4,500		8,800
51290-Longevity Pay		1,897		2,314		4,211
51640-Deferred Compensation-Matching		30,072		30,072		60,144
51991-Contra Salaries		(24,000)		-		(24,000)
52110-Social Security		139,959		145,729		285,688
52210-Retirement		201,248		209,545		410,793
52310-Medical Insurance		236,230		243,952		480,182
52320-Dental Insurance		27,672		27,672		55,344

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52330-Life Insurance		7,113		7,369		14,482
52340-Disability Insurance		3,651		3,738		7,390
52400-Industrial Insurance		3,225		3,225		6,450
52600-Wa Paid Family & Medical Leave		4,794		4,991		9,785
53101-Office Supplies		3,500		3,500		7,000
53103-Postage		3,000		3,000		6,000
53104-Software (Noncapitalized)		5,000		5,000		10,000
53105-Non-Travel Meals/Lght Rfrshmt		1,200		1,200		2,400
53209-Promotional Supplies		750		750		1,500
53502-Minor Equipment		2,800		1,800		4,600
53521-Computers		-		15,000		15,000
54105-Legal Services		5,000		5,000		10,000
54124-IF Office Performance Mgmt Svc		7,093		8,801		15,894
54125-IF Financial Services		34,023		35,754		69,777
54127-IF Centralized Purchasing		67,942		70,502		138,444
54128-IF Centralized Accounting		8,207		8,595		16,802
54131-IF Risk Managment		8,986		9,472		18,458
54132-IF Unemployment		5,187		5,187		10,374
54133-IF Workers' Comp		7,557		8,061		15,618
54134-IF Custodial Service		10,327		11,651		21,978
54201-Contractual Services		45,768		107,475		153,243
54210-Interpreter Costs		2,500		2,500		5,000
54302-Cell Phone		1,560		1,560		3,120
54321-IF IT Expenses		166,607		176,150		342,757
54324-IF IT Replacement		26,000		26,000		52,000
54401-Airfare		1,000		1,000		2,000
54406-Parking/Tolls (Local)		100		100		200
54407-Lodging		300		300		600
54408-Per Diem		250		250		500
54409-Other Transportation Expenses		150		150		300
54451-Advertising		9,000		9,000		18,000
54842-IF Facility Repairs		34,577		34,313		68,890
54902-Registration/Schooling		12,000		12,000		24,000
54904-Oth Dues/Subscripnts/Membershp		9,000		9,000		18,000
54909-Printing/Binding/Repro		13,000		13,000		26,000
54914-Bank Fees		2,000		2,000		4,000
59954-Reserve For Total Cost Compens		11,892		13,032		24,924
51200-Planning Services Design Review						
34581-Zoning/Subdivision Fees	4,000		4,000		8,000	
<b>0650-Planning Services Total</b>	<b>98,421</b>	<b>2,968,172</b>	<b>68,000</b>	<b>3,183,822</b>	<b>166,421</b>	<b>6,151,994</b>
<b>0680-Police</b>						
11120-Police Traffic						
33435-Traffic Safety Commission	299,879		299,879		599,758	
34210-Law Enforcement Services	235,000		235,000		470,000	
39773-From Other Special Rev Fund	456,000		487,920		943,920	
51001-Base Wages		1,148,213		1,208,388		2,356,601
51002-Temp/Seasonal Wages		15,000		15,000		30,000
51210-Overtime		500		500		1,000
51215-Overtime-Uniform		41,000		41,000		82,000
51230-Shift Differential Premium		2,000		2,000		4,000
51235-Holiday Pay Extra		15,000		15,000		30,000
51250-Terminated Sick Leave Pay		5,000		5,000		10,000
51260-Terminated Vacation Leave Pay		5,000		5,000		10,000
51275-Annual Leave Payout		20,000		20,000		40,000
51290-Longevity Pay		604		604		1,209
51295-Education Pay		22,585		23,376		45,961
51400-Specialty Pay		25,000		25,000		50,000
51410-Residency Incentive		600		600		1,200
51610-Clothing Allowance		200		200		400
51640-Deferred Compensation-Matching		46,224		47,796		94,020
52110-Social Security		117,949		118,548		236,497
52210-Retirement		7,556		7,872		15,429
52230-Pension Leoff II		46,572		47,964		94,536
52265-Veba Medical Savings-Police		12,159		12,159		24,318
52310-Medical Insurance		124,628		128,607		253,235
52320-Dental Insurance		10,457		10,457		20,914
52330-Life Insurance		2,064		2,076		4,140
52340-Disability Insurance		3,127		3,127		6,254
52345-Police Legal Defense Ins		278		278		556
52400-Industrial Insurance		1,210		1,210		2,420
52600-Wa Paid Family & Medical Leave		8,052		8,299		16,351
53101-Office Supplies		500		500		1,000
53201-Operating Supplies		4,500		4,500		9,000
53502-Minor Equipment		4,000		4,000		8,000
53528-Protective Gear/Clothing		3,500		4,000		7,500
54401-Airfare		1,000		1,000		2,000
54407-Lodging		5,000		5,000		10,000
54408-Per Diem		2,000		2,000		4,000
54409-Other Transportation Expenses		4,000		4,000		8,000
54501-Operating Rentals/Leases		1,300		1,300		2,600
54803-Equipment Repairs/Maintenance		10,000		10,000		20,000
54902-Registration/Schooling		3,000		3,000		6,000
54904-Oth Dues/Subscripnts/Membershp		150		150		300
11130-Police K-9						
34210-Law Enforcement Services	7,000		7,000		14,000	
51001-Base Wages		820,107		848,850		1,668,957
51215-Overtime-Uniform		129,700		136,100		265,800
51225-Standby Pay		37,400		39,300		76,700
51230-Shift Differential Premium		20,000		20,000		40,000
51235-Holiday Pay Extra		25,000		30,000		55,000
51275-Annual Leave Payout		14,000		14,000		28,000
51295-Education Pay		29,834		30,880		60,714
51400-Specialty Pay		20,000		20,000		40,000
51410-Residency Incentive		1,800		1,800		3,600
51640-Deferred Compensation-Matching		51,236		53,031		104,267
52110-Social Security		15,732		16,284		32,016
52230-Pension Leoff II		57,719		59,746		117,465

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52265-Veba Medical Savings-Police		14,185		14,185		28,370
52310-Medical Insurance		141,455		145,939		287,394
52320-Dental Insurance		10,457		10,457		20,914
52330-Life Insurance		2,676		2,692		5,368
52340-Disability Insurance		3,648		3,648		7,296
52345-Police Legal Defense Ins		324		324		648
52400-Industrial Insurance		1,210		1,210		2,420
52600-Wa Paid Family & Medical Leave		9,672		10,011		19,682
53102-Publications		200		200		400
53201-Operating Supplies		10,000		10,000		20,000
53202-Clothing		2,000		2,000		4,000
53502-Minor Equipment		1,000		1,000		2,000
53528-Protective Gear/Clothing		2,000		2,000		4,000
54401-Airfare		1,500		1,500		3,000
54407-Lodging		1,500		1,500		3,000
54408-Per Diem		2,000		2,000		4,000
54409-Other Transportation Expenses		600		600		1,200
54902-Registration/Schooling		3,000		3,000		6,000
54904-Oth Dues/Subscripts/Membershp		1,000		1,000		2,000
54913-Veterinary Services		15,000		15,000		30,000
11150-General Patrol						
34210-Law Enforcement Services	430,000		432,550		862,550	
39773-From Other Special Rev Fund	1,193,000		2,212,080		3,405,080	
51001-Base Wages		27,585,012		29,052,906		56,637,918
51002-Temp/Seasonal Wages		12,225		12,225		24,450
51210-Overtime		15,500		16,200		31,700
51215-Overtime-Uniform		2,260,000		2,373,000		4,633,000
51220-Out Of Grade		10,000		10,000		20,000
51225-Standby Pay		277,000		287,000		564,000
51230-Shift Differential Premium		235,000		246,000		481,000
51235-Holiday Pay Extra		758,000		770,000		1,528,000
51250-Terminated Sick Leave Pay		205,000		205,000		410,000
51260-Terminated Vacation Leave Pay		180,000		180,000		360,000
51275-Annual Leave Payout		317,500		317,500		635,000
51295-Education Pay		751,932		787,268		1,539,200
51400-Specialty Pay		327,500		367,500		695,000
51410-Residency Incentive		18,100		18,100		36,200
51640-Deferred Compensation-Matching		1,668,486		1,756,287		3,424,773
52110-Social Security		474,683		498,499		973,181
52230-Pension Leoff II		1,740,952		1,828,143		3,569,095
52235-Pension Leoff II 3.5%		2,000		2,000		4,000
52265-Veba Medical Savings-Police		479,120		479,120		958,240
52310-Medical Insurance		4,754,788		4,905,494		9,660,281
52320-Dental Insurance		350,887		350,887		701,774
52330-Life Insurance		70,178		70,233		140,412
52340-Disability Insurance		123,202		123,202		246,404
52345-Police Legal Defense Ins		10,951		10,951		21,902
52400-Industrial Insurance		40,876		40,876		81,753
52600-Wa Paid Family & Medical Leave		292,820		306,701		599,521
53101-Office Supplies		2,500		2,500		5,000
53201-Operating Supplies		55,000		55,000		110,000
53202-Clothing		1,000		1,000		2,000
53502-Minor Equipment		12,000		12,000		24,000
53524-Cameras And Projection Equipmt		2,500		2,500		5,000
54401-Airfare		1,000		1,000		2,000
54407-Lodging		1,500		1,500		3,000
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		200		200		400
54501-Operating Rentals/Leases		32,440		34,476		66,916
54603-Insurance Premiums		2,700		2,700		5,400
54803-Equipment Repairs/Maintenance		700		700		1,400
54902-Registration/Schooling		8,000		8,000		16,000
54904-Oth Dues/Subscripts/Membershp		750		750		1,500
54909-Printing/Binding/Repro		1,000		1,000		2,000
54922-Confidential Funds		1,000		1,000		2,000
11151-Northeast Precinct						
53101-Office Supplies		500		500		1,000
53201-Operating Supplies		2,000		2,000		4,000
54401-Airfare		500		500		1,000
54407-Lodging		1,200		1,200		2,400
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		200		200		400
54501-Operating Rentals/Leases		1,100		1,100		2,200
54902-Registration/Schooling		5,000		5,000		10,000
11152-South Precinct						
53101-Office Supplies		500		500		1,000
53201-Operating Supplies		2,000		2,000		4,000
53502-Minor Equipment		500		500		1,000
53505-Office Furniture (Non Capital)		1,000		1,000		2,000
54401-Airfare		500		500		1,000
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		500		500		1,000
54501-Operating Rentals/Leases		1,200		1,200		2,400
54902-Registration/Schooling		6,000		6,000		12,000
11153-Downtown Precinct						
53101-Office Supplies		500		500		1,000
53201-Operating Supplies		1,100		1,100		2,200
53502-Minor Equipment		3,850		3,850		7,700
54401-Airfare		1,500		1,500		3,000
54407-Lodging		2,000		2,000		4,000
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		500		500		1,000
54501-Operating Rentals/Leases		3,200		3,200		6,400
54902-Registration/Schooling		2,600		2,600		5,200
54904-Oth Dues/Subscripts/Membershp		500		500		1,000
54906-Laundry/Janitorial Services		3,571		3,571		7,142

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
11154-Northwest Precinct						
54902-Registration/Schooling		10,000		10,000		20,000
11230-Police Investigations						
33695-Liquor Board Profits	348,883		346,095		694,978	
39773-From Other Special Rev Fund	500,000		500,000		1,000,000	
51001-Base Wages		9,657,264		10,016,726		19,673,989
51002-Temp/Seasonal Wages		5,000		5,000		10,000
51210-Overtime		34,000		34,000		68,000
51215-Overtime-Uniform		859,000		901,000		1,760,000
51220-Out Of Grade		1,000		1,000		2,000
51225-Standby Pay		517,230		575,230		1,092,460
51230-Shift Differential Premium		21,000		22,000		43,000
51235-Holiday Pay Extra		120,000		125,000		245,000
51250-Terminated Sick Leave Pay		120,000		120,000		240,000
51260-Terminated Vacation Leave Pay		115,000		115,000		230,000
51275-Annual Leave Payout		135,000		135,000		270,000
51290-Longevity Pay		722		806		1,528
51295-Education Pay		279,845		290,114		569,958
51400-Specialty Pay		150,000		205,000		355,000
51410-Residency Incentive		7,800		7,800		15,600
51640-Deferred Compensation-Matching		593,309		614,771		1,208,079
52110-Social Security		189,318		197,108		386,426
52210-Retirement		27,515		29,379		56,894
52230-Pension Leoff II		624,302		648,101		1,272,403
52235-Pension Leoff II 3.5%		1,200		1,200		2,400
52265-Veba Medical Savings-Police		147,902		147,902		295,804
52310-Medical Insurance		1,513,561		1,561,581		3,075,142
52320-Dental Insurance		113,494		113,494		226,988
52330-Life Insurance		23,185		23,252		46,436
52340-Disability Insurance		38,248		38,253		76,501
52345-Police Legal Defense Ins		3,381		3,381		6,762
52400-Industrial Insurance		13,137		13,137		26,273
52600-Wa Paid Family & Medical Leave		105,158		108,950		214,108
53101-Office Supplies		5,000		5,000		10,000
53102-Publications		150		150		300
53103-Postage		250		250		500
53201-Operating Supplies		7,500		7,500		15,000
53502-Minor Equipment		5,000		5,000		10,000
53505-Office Furniture (Non Capital)		8,000		8,000		16,000
53522-Power Tools/Equipment		500		500		1,000
53524-Cameras And Projection Equipmt		3,000		3,000		6,000
54101-Professional Services		15,000		15,000		30,000
54201-Contractual Services		25,000		26,800		51,800
54205-Background Checks		2,000		2,000		4,000
54401-Airfare		11,000		11,000		22,000
54404-Operational Travel		3,000		3,000		6,000
54407-Lodging		32,000		32,000		64,000
54408-Per Diem		3,500		3,500		7,000
54409-Other Transportation Expenses		5,000		5,000		10,000
54501-Operating Rentals/Leases		15,000		15,000		30,000
54803-Equipment Repairs/Maintenance		1,500		1,500		3,000
54901-Misc Services/Charges		2,000		2,000		4,000
54902-Registration/Schooling		52,000		52,000		104,000
54904-Oth Dues/Subscripnts/Membershp		1,300		1,300		2,600
54909-Printing/Binding/Repro		200		200		400
80102-Operating Transfer Out-Debt		90,033		88,271		178,304
11310-Police Community Oriented Policing Service (COPS)						
54201-Contractual Services		-		0		0
11320-Police Special Events						
34210-Law Enforcement Services	450,000		500,000		950,000	
51001-Base Wages		133,195		137,864		271,059
51210-Overtime		10,000		10,000		20,000
51215-Overtime-Uniform		1,250,500		1,250,500		2,501,000
51225-Standby Pay		5,000		5,000		10,000
51235-Holiday Pay Extra		11,000		11,000		22,000
51275-Annual Leave Payout		6,000		6,000		12,000
51295-Education Pay		3,597		3,722		7,319
51400-Specialty Pay		6,000		6,000		12,000
51640-Deferred Compensation-Matching		6,723		6,959		13,681
52110-Social Security		20,616		20,686		41,303
52230-Pension Leoff II		75,639		75,895		151,534
52265-Veba Medical Savings-Police		2,026		2,026		4,052
52310-Medical Insurance		20,772		21,429		42,201
52320-Dental Insurance		1,494		1,494		2,988
52330-Life Insurance		347		347		694
52340-Disability Insurance		521		521		1,042
52345-Police Legal Defense Ins		46		46		92
52400-Industrial Insurance		173		173		346
52600-Wa Paid Family & Medical Leave		11,506		11,548		23,054
54902-Registration/Schooling		500		500		1,000
11330-Police Community Outreach						
51001-Base Wages		246,061		255,833		501,894
51215-Overtime-Uniform		80,000		80,000		160,000
51235-Holiday Pay Extra		1,000		1,000		2,000
51295-Education Pay		8,675		9,030		17,705
51400-Specialty Pay		3,000		3,000		6,000
51410-Residency Incentive		600		600		1,200
51640-Deferred Compensation-Matching		14,035		14,601		28,637
52110-Social Security		4,912		5,059		9,970
52230-Pension Leoff II		18,019		18,559		36,578
52265-Veba Medical Savings-Police		4,053		4,053		8,106
52310-Medical Insurance		41,542		42,858		84,400
52320-Dental Insurance		2,988		2,988		5,976
52330-Life Insurance		637		637		1,274
52340-Disability Insurance		1,042		1,042		2,084
52345-Police Legal Defense Ins		93		93		186
52400-Industrial Insurance		345		345		691

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52600-Wa Paid Family & Medical Leave		2,982		3,075		6,057
53201-Operating Supplies		500		500		1,000
53209-Promotional Supplies		4,000		4,000		8,000
54902-Registration/Schooling		1,000		1,000		2,000
11340-Police Traffic School						
34210-Law Enforcement Services	90,000		90,000		180,000	
51215-Overtime-Uniform		44,000		46,000		90,000
52110-Social Security		638		667		1,305
52230-Pension Leoff II		2,341		2,447		4,788
52600-Wa Paid Family & Medical Leave		352		368		720
53523-Tvs/Audio Visual Equipment		500		500		1,000
54902-Registration/Schooling		110,000		110,000		220,000
11350-Police Extra Duty						
34210-Law Enforcement Services	1,250,000		1,250,000		2,500,000	
51240-Extra Duty		1,250,000		1,250,000		2,500,000
52110-Social Security		18,125		18,125		36,250
52230-Pension Leoff II		66,500		66,500		133,000
52600-Wa Paid Family & Medical Leave		10,000		10,000		20,000
54201-Contractual Services		50,000		50,000		100,000
11360-Police Volunteer Services						
51001-Base Wages		333,230		345,399		678,629
51002-Temp/Seasonal Wages		1,500		1,500		3,000
51210-Overtime		2,500		2,500		5,000
51215-Overtime-Uniform		75,000		83,000		158,000
51225-Standby Pay		1,000		1,000		2,000
51235-Holiday Pay Extra		1,000		1,000		2,000
51275-Annual Leave Payout		5,000		5,000		10,000
51290-Longevity Pay		504		504		1,008
51295-Education Pay		11,931		12,349		24,280
51400-Specialty Pay		3,000		3,000		6,000
51610-Clothing Allowance		100		100		200
51640-Deferred Compensation-Matching		18,569		19,170		37,739
52110-Social Security		10,557		11,034		21,591
52210-Retirement		7,545		7,862		15,407
52230-Pension Leoff II		19,480		20,423		39,903
52265-Veba Medical Savings-Police		4,053		4,053		8,106
52310-Medical Insurance		48,833		50,401		99,234
52320-Dental Insurance		4,481		4,481		8,962
52330-Life Insurance		848		859		1,707
52340-Disability Insurance		1,042		1,042		2,084
52345-Police Legal Defense Ins		93		93		186
52400-Industrial Insurance		518		518		1,037
52600-Wa Paid Family & Medical Leave		3,442		3,603		7,045
53101-Office Supplies		2,000		2,000		4,000
53105-Non-Travel Meals/Lght Rfrshmt		200		200		400
53201-Operating Supplies		1,000		1,000		2,000
53209-Promotional Supplies		2,000		2,000		4,000
53502-Minor Equipment		1,000		1,000		2,000
54101-Professional Services		500		500		1,000
54407-Lodging		650		650		1,300
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		1,000		1,000		2,000
54501-Operating Rentals/Leases		2,500		2,500		5,000
54902-Registration/Schooling		1,250		1,250		2,500
54904-Oth Dues/Subscripmts/Membershp		1,250		1,250		2,500
11370-Police Community Behavioral Health (Inactive)						
51001-Base Wages		90,694		92,675		183,369
51290-Longevity Pay		202		202		404
51640-Deferred Compensation-Matching		1,737		1,737		3,474
52110-Social Security		6,954		7,105		14,058
52210-Retirement		9,998		10,216		20,214
52310-Medical Insurance		16,028		16,543		32,571
52320-Dental Insurance		1,482		1,482		2,964
52330-Life Insurance		358		366		724
52340-Disability Insurance		221		226		447
52400-Industrial Insurance		173		173		346
52600-Wa Paid Family & Medical Leave		238		243		481
11410-Protective Services						
36910-Sale Of Scrap/Junk/Surplus	500		500		1,000	
36941-Judgements/Settlements	7,500		7,500		15,000	
39520-Comp For Loss Capital Assets	20,000		20,000		40,000	
51001-Base Wages		151,320		164,432		315,752
51215-Overtime-Uniform		50,000		50,000		100,000
51225-Standby Pay		27,000		27,000		54,000
51290-Longevity Pay		202		352		554
51640-Deferred Compensation-Matching		1,339		1,339		2,678
52110-Social Security		12,709		13,723		26,432
52210-Retirement		16,667		18,127		34,794
52230-Pension Leoff II		4,096		4,096		8,192
52277-Hra-Post Employment		300,000		300,000		600,000
52310-Medical Insurance		27,960		28,868		56,828
52320-Dental Insurance		2,988		2,988		5,976
52330-Life Insurance		593		642		1,235
52400-Industrial Insurance		345		345		691
52600-Wa Paid Family & Medical Leave		1,013		1,047		2,061
53101-Office Supplies		7,900		7,900		15,800
53103-Postage		18,000		18,000		36,000
53105-Non-Travel Meals/Lght Rfrshmt		7,000		7,000		14,000
53201-Operating Supplies		55,000		58,000		113,000
53202-Clothing		225,000		250,000		475,000
53502-Minor Equipment		2,500		2,500		5,000
53528-Protective Gear/Clothing		115,000		115,000		230,000
54101-Professional Services		1,000		1,000		2,000
54103-Medical Services		35,000		35,000		70,000
54205-Background Checks		4,800		4,800		9,600
54210-Interpreter Costs		3,000		3,500		6,500
54803-Equipment Repairs/Maintenance		500		500		1,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54820-Software Maintenance		27,000				54,000
54901-Misc Services/Charges		2,000		2,100		4,100
54904-Oth Dues/Subscripts/Membership		1,500		1,500		3,000
54906-Laundry/Janitorial Services		35,000		35,000		70,000
54921-Towing Expense		100,000		100,000		200,000
<b>11420-Police Records</b>						
32291-Non Business Licenses/Permits	110,000		112,000		222,000	
34181-Data/Word Process/Duplicating	2,000		2,000		4,000	
34210-Law Enforcement Services	1,250,000		1,352,000		2,602,000	
51001-Base Wages		2,334,792		2,481,888		4,816,680
51210-Overtime		192,000		212,000		404,000
51220-Out Of Grade		8,000		8,000		16,000
51230-Shift Differential Premium		16,800		17,000		33,800
51235-Holiday Pay Extra		48,000		53,000		101,000
51250-Terminated Sick Leave Pay		5,000		5,000		10,000
51260-Terminated Vacation Leave Pay		5,000		5,000		10,000
51290-Longevity Pay		5,389		5,772		11,162
51610-Clothing Allowance		3,500		3,500		7,000
51640-Deferred Compensation-Matching		38,515		38,515		77,030
52110-Social Security		182,888		194,640		377,348
52210-Retirement		257,420		273,643		531,063
52230-Pension Leoff II		14,178		15,242		29,420
52310-Medical Insurance		429,616		443,698		873,314
52320-Dental Insurance		52,195		52,195		104,390
52330-Life Insurance		9,147		9,685		18,832
52340-Disability Insurance		176		176		353
52400-Industrial Insurance		6,175		6,175		12,350
52600-Wa Paid Family & Medical Leave		8,263		8,810		17,074
53101-Office Supplies		17,000		17,000		34,000
53201-Operating Supplies		2,500		2,500		5,000
53502-Minor Equipment		1,500		1,500		3,000
53505-Office Furniture (Non Capital)		1,000		2,500		3,500
54201-Contractual Services		7,200		7,500		14,700
54302-Cell Phone		233		300		533
54401-Airfare		-		500		500
54407-Lodging		-		500		500
54408-Per Diem		-		500		500
54409-Other Transportation Expenses		-		500		500
54501-Operating Rentals/Leases		19,910		20,000		39,910
54803-Equipment Repairs/Maintenance		1,500		1,500		3,000
54902-Registration/Schooling		1,500		1,750		3,250
54904-Oth Dues/Subscripts/Membership		300		320		620
54909-Printing/Binding/Repro		9,500		9,500		19,000
<b>11430-Police Crime Analysis</b>						
51001-Base Wages		448,854		463,734		912,588
51210-Overtime		4,000		4,000		8,000
51275-Annual Leave Payout		7,000		7,000		14,000
51290-Longevity Pay		1,797		1,813		3,610
51610-Clothing Allowance		725		725		1,450
51640-Deferred Compensation-Matching		7,643		7,643		15,286
52110-Social Security		34,645		35,784		70,429
52210-Retirement		49,572		51,211		100,782
52230-Pension Leoff II		624		624		1,248
52310-Medical Insurance		68,103		70,318		138,421
52320-Dental Insurance		7,446		7,446		14,892
52330-Life Insurance		1,761		1,817		3,577
52340-Disability Insurance		469		469		938
52400-Industrial Insurance		865		865		1,730
52600-Wa Paid Family & Medical Leave		1,275		1,314		2,589
53502-Minor Equipment		500		500		1,000
54401-Airfare		500		500		1,000
54407-Lodging		2,000		2,000		4,000
54408-Per Diem		1,000		1,000		2,000
54409-Other Transportation Expenses		250		250		500
54501-Operating Rentals/Leases		3,000		3,000		6,000
54902-Registration/Schooling		1,500		1,500		3,000
54904-Oth Dues/Subscripts/Membership		500		500		1,000
<b>11440-Police Property &amp; Evidence</b>						
34210-Law Enforcement Services	750,000		750,000		1,500,000	
51001-Base Wages		574,407		599,938		1,174,345
51002-Temp/Seasonal Wages		15,000		15,000		30,000
51210-Overtime		6,000		6,000		12,000
51220-Out Of Grade		1,000		1,000		2,000
51290-Longevity Pay		2,115		2,238		4,353
51640-Deferred Compensation-Matching		8,578		8,578		17,156
52110-Social Security		44,423		46,385		90,808
52210-Retirement		63,418		66,240		129,657
52230-Pension Leoff II		1,170		1,170		2,340
52310-Medical Insurance		106,417		109,859		216,275
52320-Dental Insurance		10,827		10,827		21,654
52330-Life Insurance		2,241		2,334		4,574
52340-Disability Insurance		59		59		118
52400-Industrial Insurance		1,254		1,254		2,508
52600-Wa Paid Family & Medical Leave		1,686		1,754		3,440
53101-Office Supplies		500		500		1,000
53109-Postage		2,700		2,700		5,400
53201-Operating Supplies		27,220		27,220		54,440
54201-Contractual Services		300		300		600
54302-Cell Phone		150		150		300
54401-Airfare		1,000		1,000		2,000
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		500		500		1,000
54501-Operating Rentals/Leases		3,500		3,500		7,000
54803-Equipment Repairs/Maintenance		1,500		1,500		3,000
54902-Registration/Schooling		1,500		1,500		3,000
54904-Oth Dues/Subscripts/Membership		400		400		800

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54906-Laundry/Janitorial Services		1,100		1,100		2,200
54909-Printing/Binding/Repro		5,000		5,000		10,000
54921-Towing Expense		750		750		1,500
80102-Operating Transfer Out-Debt		139,142		221,408		360,550
11450-Police Dispatch						
51001-Base Wages		2,880,106		3,017,747		5,897,853
51210-Overtime		880,000		880,000		1,760,000
51215-Overtime-Uniform		5,000		5,000		10,000
51220-Out Of Grade		1,000		1,000		2,000
51225-Standby Pay		48,000		48,000		96,000
51230-Shift Differential Premium		39,000		43,000		82,000
51235-Holiday Pay Extra		95,000		100,000		195,000
51250-Terminated Sick Leave Pay		5,000		5,000		10,000
51260-Terminated Vacation Leave Pay		5,000		5,000		10,000
51275-Annual Leave Payout		5,000		5,000		10,000
51290-Longevity Pay		5,550		5,969		11,518
51295-Education Pay		8,056		8,388		16,443
51400-Specialty Pay		13,250		13,750		27,000
51610-Clothing Allowance		2,500		2,500		5,000
51640-Deferred Compensation-Matching		48,815		49,293		98,108
52110-Social Security		230,431		241,436		471,868
52210-Retirement		306,723		322,313		629,036
52230-Pension Leoff II		62,806		63,402		126,207
52265-Veba Medical Savings-Police		2,026		2,026		4,052
52310-Medical Insurance		415,041		428,590		843,630
52320-Dental Insurance		47,694		47,694		95,388
52330-Life Insurance		10,925		11,442		22,367
52340-Disability Insurance		521		521		1,042
52345-Police Legal Defense Ins		46		46		92
52400-Industrial Insurance		5,520		5,520		11,040
52600-Wa Paid Family & Medical Leave		16,818		17,217		34,036
53101-Office Supplies		600		600		1,200
53201-Operating Supplies		1,000		1,000		2,000
53502-Minor Equipment		2,400		2,400		4,800
53505-Office Furniture (Non Capital)		1,000		1,000		2,000
54501-Operating Rentals/Leases		1,000		1,000		2,000
54902-Registration/Schooling		2,000		2,000		4,000
59954-Reserve For Total Cost Compens		81,752		92,782		174,534
11460-Police Academy						
34210-Law Enforcement Services	2,500		2,500		5,000	
51001-Base Wages		824,655		861,394		1,686,049
51002-Temp/Seasonal Wages		8,000		8,000		16,000
51210-Overtime		3,000		3,000		6,000
51215-Overtime-Uniform		304,000		309,000		613,000
51225-Standby Pay		500		500		1,000
51230-Shift Differential Premium		500		500		1,000
51235-Holiday Pay Extra		15,000		20,000		35,000
51260-Terminated Vacation Leave Pay		5,000		5,000		10,000
51275-Annual Leave Payout		11,000		11,000		22,000
51290-Longevity Pay		504		504		1,008
51295-Education Pay		23,015		23,891		46,906
51400-Specialty Pay		9,500		9,500		19,000
51410-Residency Incentive		600		600		1,200
51610-Clothing Allowance		250		250		500
51640-Deferred Compensation-Matching		47,427		49,168		96,595
52110-Social Security		25,245		26,455		51,699
52210-Retirement		15,135		15,135		29,270
52230-Pension Leoff II		56,683		58,443		115,126
52265-Veba Medical Savings-Police		10,132		10,132		20,264
52310-Medical Insurance		115,352		119,054		234,406
52320-Dental Insurance		10,457		10,457		20,914
52330-Life Insurance		2,254		2,291		4,545
52340-Disability Insurance		2,605		2,605		5,210
52345-Police Legal Defense Ins		232		232		464
52400-Industrial Insurance		1,210		1,210		2,420
52600-Wa Paid Family & Medical Leave		9,628		9,894		19,522
53101-Office Supplies		1,500		1,500		3,000
53102-Publications		800		800		1,600
53201-Operating Supplies		17,000		17,000		34,000
53206-Ammunition		350,000		350,000		700,000
53502-Minor Equipment		20,000		20,000		40,000
54101-Professional Services		10,000		10,000		20,000
54401-Airfare		3,000		3,000		6,000
54407-Lodging		5,000		5,000		10,000
54408-Per Diem		3,500		3,500		7,000
54409-Other Transportation Expenses		1,500		1,500		3,000
54501-Operating Rentals/Leases		10,000		10,000		20,000
54902-Registration/Schooling		5,000		5,000		10,000
54904-Oth Dues/Subscriptns/Membership		750		750		1,500
54914-Bank Fees		1,800		1,800		3,600
11470-Police Information Technology (TARU)						
34921-IF Law Enforcement Services	103,910		116,967		220,877	
51001-Base Wages		1,319,467		1,355,870		2,675,338
51002-Temp/Seasonal Wages		-		(0)		(0)
51210-Overtime		10,000		10,000		20,000
51215-Overtime-Uniform		50,000		50,000		100,000
51225-Standby Pay		110,000		115,000		225,000
51235-Holiday Pay Extra		5,700		5,700		11,400
51275-Annual Leave Payout		17,300		17,300		34,600
51290-Longevity Pay		2,821		2,860		5,681
51295-Education Pay		17,073		17,705		34,778
51400-Specialty Pay		11,200		13,400		24,600
51410-Residency Incentive		600		600		1,200
51610-Clothing Allowance		500		500		1,000
51640-Deferred Compensation-Matching		45,595		46,819		92,414
52110-Social Security		71,873		73,598		145,470
52210-Retirement		87,896		89,803		177,700



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52230-Pension Leoff II		39,421		40,886		80,306
52265-Veba Medical Savings-Police		8,106		8,106		16,212
52310-Medical Insurance		154,816		159,835		314,651
52320-Dental Insurance		16,297		16,297		32,594
52330-Life Insurance		4,478		4,543		9,020
52340-Disability Insurance		3,700		3,705		7,406
52345-Police Legal Defense Ins		185		185		370
52400-Industrial Insurance		1,896		1,896		3,792
52600-Wa Paid Family & Medical Leave		8,670		8,959		17,629
53101-Office Supplies		500		500		1,000
53102-Publications		100		100		200
53104-Software (Noncapitalized)		44,500		57,000		101,500
53201-Operating Supplies		10,000		12,000		22,000
53502-Minor Equipment		15,000		16,000		31,000
53505-Office Furniture (Non Capital)		1,000		1,000		2,000
54209-IT/Data Services		22,000		22,000		44,000
54302-Cell Phone		185,000		185,000		370,000
54303-Mobile Broadband		15,000		15,000		30,000
54401-Airfare		3,800		3,800		7,600
54407-Lodging		3,500		3,500		7,000
54408-Per Diem		2,500		2,500		5,000
54409-Other Transportation Expenses		1,000		1,000		2,000
54501-Operating Rentals/Leases		1,723		1,800		3,523
54820-Software Maintenance		175,000		1,154,250		1,329,250
54902-Registration/Schooling		13,000		13,000		26,000
54904-Oth Dues/Subscripnts/Membershp		58,701		58,701		117,402
11480-Police Firing Range						
36240-Space Facilities Rent - St	60,000		60,000		120,000	
51001-Base Wages		133,195		137,864		271,059
51002-Temp/Seasonal Wages		140,000		140,000		280,000
51210-Overtime		3,000		3,000		6,000
51215-Overtime-Uniform		750		750		1,500
51295-Education Pay		3,597		3,722		7,319
51640-Deferred Compensation-Matching		6,723		6,959		13,681
52110-Social Security		4,067		4,137		8,205
52230-Pension Leoff II		14,925		15,181		30,106
52265-Veba Medical Savings-Police		2,026		2,026		4,052
52310-Medical Insurance		20,772		21,429		42,201
52320-Dental Insurance		1,494		1,494		2,988
52330-Life Insurance		347		347		694
52340-Disability Insurance		521		521		1,042
52345-Police Legal Defense Ins		46		46		92
52400-Industrial Insurance		173		173		346
52600-Wa Paid Family & Medical Leave		2,376		2,418		4,794
53201-Operating Supplies		6,200		6,500		12,700
53210-Repair & Maintenance Supplies		2,500		2,500		5,000
53502-Minor Equipment		1,500		1,500		3,000
54101-Professional Services		6,000		6,000		12,000
54805-Structure Repairs/Maintenance		3,000		3,000		6,000
54899-Misc Repairs/Maintenance		3,000		3,000		6,000
11710-Police-Law Enforcement Academy						
34210-Law Enforcement Services	788,000		788,000		1,576,000	
51001-Base Wages		266,434		275,772		542,206
51215-Overtime-Uniform		34,115		34,115		68,230
51225-Standby Pay		1,000		1,000		2,000
51235-Holiday Pay Extra		3,000		3,000		6,000
51275-Annual Leave Payout		7,500		7,500		15,000
51295-Education Pay		6,712		6,947		13,659
51400-Specialty Pay		3,000		3,000		6,000
51410-Residency Incentive		600		600		1,200
51640-Deferred Compensation-Matching		16,935		17,528		34,464
52110-Social Security		4,674		4,813		9,487
52230-Pension Leoff II		17,149		17,658		34,808
52265-Veba Medical Savings-Police		4,053		4,053		8,106
52310-Medical Insurance		41,542		42,858		84,400
52320-Dental Insurance		2,988		2,988		5,976
52330-Life Insurance		579		579		1,158
52340-Disability Insurance		1,042		1,042		2,084
52345-Police Legal Defense Ins		93		93		186
52400-Industrial Insurance		345		345		691
52600-Wa Paid Family & Medical Leave		2,907		2,995		5,902
53105-Non-Travel Meals/Lght Rfrshmt		13,000		13,000		26,000
53201-Operating Supplies		1,500		1,500		3,000
54401-Airfare		-		1,200		1,200
54407-Lodging		-		1,500		1,500
54408-Per Diem		-		500		500
54409-Other Transportation Expenses		-		400		400
54902-Registration/Schooling		1,200		1,200		2,400
11720-Police Task Forces						
34210-Law Enforcement Services	50,000		50,000		100,000	
51215-Overtime-Uniform		136,460		136,460		272,920
51225-Standby Pay		5,000		5,000		10,000
52110-Social Security		2,037		2,037		4,074
52230-Pension Leoff II		7,472		7,472		14,944
52600-Wa Paid Family & Medical Leave		1,124		1,124		2,248
11740-Police Contracts/Billings						
34210-Law Enforcement Services	35,000		35,000		70,000	
51210-Overtime		500		500		1,000
51215-Overtime-Uniform		51,000		51,000		102,000
51225-Standby Pay		2,000		2,000		4,000
52110-Social Security		776		776		1,552
52230-Pension Leoff II		2,846		2,846		5,692
52600-Wa Paid Family & Medical Leave		428		428		856
11910-Police SWAT Special Weapons & Tactics						
51215-Overtime-Uniform		442,800		453,800		896,600
51225-Standby Pay		475,000		529,000		1,004,000
52110-Social Security		11,585		12,018		23,603

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52230-Pension Leoff II		43,507		44,092		87,599
52600-Wa Paid Family & Medical Leave		6,542		6,630		13,172
53201-Operating Supplies		58,247		50,045		108,292
53202-Clothing		2,000		2,000		4,000
53205-Personal Protective Equipment		500		500		1,000
53502-Minor Equipment		15,000		15,000		30,000
53526-Weapons/Firearms/Signalguns		15,000		15,000		30,000
53528-Protective Gear/Clothing		4,000		4,000		8,000
54401-Airfare		1,000		1,000		2,000
54407-Lodging		2,500		2,500		5,000
54408-Per Diem		1,500		1,500		3,000
54409-Other Transportation Expenses		500		500		1,000
54803-Equipment Repairs/Maintenance		1,000		1,000		2,000
54902-Registration/Schooling		8,500		8,500		17,000
54904-Oth Dues/Subscriptns/Membershp		300		300		600
11920-Police Dignitary						
51215-Overtime-Uniform		55,000		60,000		115,000
52110-Social Security		798		870		1,668
52230-Pension Leoff II		2,926		3,192		6,118
52600-Wa Paid Family & Medical Leave		440		480		920
53201-Operating Supplies		1,900		1,900		3,800
53205-Personal Protective Equipment		2,000		2,000		4,000
53502-Minor Equipment		3,150		3,150		6,300
54401-Airfare		500		500		1,000
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		200		200		400
54409-Other Transportation Expenses		500		500		1,000
54902-Registration/Schooling		5,000		5,000		10,000
11930-Police Tactical Team						
51215-Overtime-Uniform		591,150		591,150		1,182,300
51225-Standby Pay		30,000		30,000		60,000
52110-Social Security		9,007		9,007		18,014
52230-Pension Leoff II		33,045		33,045		66,090
52600-Wa Paid Family & Medical Leave		4,969		4,969		9,938
53103-Postage		250		250		500
53201-Operating Supplies		8,400		8,400		16,800
53202-Clothing		2,500		2,500		5,000
53205-Personal Protective Equipment		2,000		2,000		4,000
53502-Minor Equipment		2,500		2,500		5,000
54401-Airfare		550		550		1,100
54407-Lodging		4,500		4,500		9,000
54408-Per Diem		2,000		2,000		4,000
54409-Other Transportation Expenses		1,500		1,500		3,000
54501-Operating Rentals/Leases		500		500		1,000
54902-Registration/Schooling		5,000		5,000		10,000
11940-Police Hostage						
51215-Overtime-Uniform		77,000		78,000		155,000
51225-Standby Pay		75,000		75,000		150,000
52110-Social Security		1,987		2,001		3,988
52230-Pension Leoff II		7,288		7,342		14,630
52600-Wa Paid Family & Medical Leave		1,096		1,104		2,200
53202-Clothing		500		500		1,000
53502-Minor Equipment		500		500		1,000
54401-Airfare		500		500		1,000
54407-Lodging		2,000		2,000		4,000
54408-Per Diem		2,000		2,000		4,000
54409-Other Transportation Expenses		500		500		1,000
54902-Registration/Schooling		10,000		10,000		20,000
11950-Police Bomb Squad - Explosive Disposal Unit (EDU)						
51001-Base Wages		66,598		68,932		135,530
51215-Overtime-Uniform		146,500		150,000		296,500
51225-Standby Pay		40,000		40,000		80,000
51235-Holiday Pay Extra		500		500		1,000
51295-Education Pay		1,798		1,861		3,659
51400-Specialty Pay		4,000		4,000		8,000
51640-Deferred Compensation-Matching		3,361		3,479		6,841
52110-Social Security		3,761		3,796		7,556
52230-Pension Leoff II		13,800		14,113		27,912
52235-Pension Leoff II 3.5%		300		300		600
52265-Veba Medical Savings-Police		1,013		1,013		2,026
52310-Medical Insurance		10,385		10,714		21,099
52320-Dental Insurance		747		747		1,494
52330-Life Insurance		174		174		348
52340-Disability Insurance		261		261		522
52345-Police Legal Defense Ins		23		23		46
52400-Industrial Insurance		87		87		173
52600-Wa Paid Family & Medical Leave		2,141		2,190		4,331
53103-Postage		100		100		200
53201-Operating Supplies		3,000		3,000		6,000
53202-Clothing		1,500		1,500		3,000
53205-Personal Protective Equipment		1,000		1,000		2,000
53210-Repair & Maintenance Supplies		2,000		2,000		4,000
53502-Minor Equipment		3,500		3,500		7,000
53528-Protective Gear/Clothing		2,500		2,500		5,000
54109-Medical Services		500		500		1,000
54261-Spokane County		39,000		39,000		78,000
54401-Airfare		1,500		1,500		3,000
54407-Lodging		2,000		2,000		4,000
54408-Per Diem		1,750		1,750		3,500
54409-Other Transportation Expenses		500		500		1,000
54803-Equipment Repairs/Maintenance		1,000		1,000		2,000
54902-Registration/Schooling		2,000		2,000		4,000
54904-Oth Dues/Subscriptns/Membershp		1,000		1,000		2,000
54908-Permits/Other Fees		100		100		200
11960-Police Spokane Regional Air Support						
51215-Overtime-Uniform		31,000		31,000		62,000
51225-Standby Pay		5,000		5,000		10,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52110-Social Security		522		522		1,044
52230-Pension Leoff II		1,915		1,915		3,830
52600-Wa Paid Family & Medical Leave		288		288		576
54261-Spokane County		25,000		25,000		50,000
11970-SPD Drone						
53502-Minor Equipment		10,669		10,500		21,169
18100-Criminal Justice Assistance						
31371-Criminal Justice	1,530,000		1,575,900		3,105,900	
18200-Law & Justice						
33626-Criminal Justice-Special Prog	314,000		314,000		628,000	
30210-Administration						
31315-Public Safety Criminal Justice	3,621,000		3,729,630		7,350,630	
39720-From Public Safety Personnel	3,375,000		3,450,000		6,825,000	
39785-From Traffic Calming Fund	1,200,000		600,000		1,800,000	
51001-Base Wages		2,500,449		2,589,790		5,090,238
51002-Temp/Seasonal Wages		32,000		38,000		70,000
51210-Overtime		4,000		4,000		8,000
51215-Overtime-Uniform		115,000		117,000		232,000
51220-Out Of Grade		2,000		2,000		4,000
51225-Standby Pay		140,000		147,000		287,000
51230-Shift Differential Premium		3,500		3,500		7,000
51235-Holiday Pay Extra		6,000		6,000		12,000
51250-Terminated Sick Leave Pay		5,000		5,000		10,000
51260-Terminated Vacation Leave Pay		5,000		5,000		10,000
51275-Annual Leave Payout		51,000		51,000		102,000
51290-Longevity Pay		2,477		2,645		5,121
51295-Education Pay		27,108		28,202		55,310
51400-Specialty Pay		12,000		12,000		24,000
51410-Residency Incentive		600		600		1,200
51610-Clothing Allowance		700		700		1,400
51640-Deferred Compensation-Matching		78,742		81,248		159,990
52110-Social Security		102,822		105,537		208,359
52210-Retirement		109,960		113,592		223,551
52230-Pension Leoff II		104,123		107,612		211,735
52265-Veba Medical Savings-Police		10,132		10,132		20,264
52310-Medical Insurance		281,197		290,213		571,410
52320-Dental Insurance		25,218		25,218		50,436
52330-Life Insurance		5,651		5,720		11,371
52340-Disability Insurance		4,658		4,677		9,336
52345-Police Legal Defense Ins		231		231		462
52400-Industrial Insurance		2,926		2,926		5,851
52600-Wa Paid Family & Medical Leave		17,700		17,971		35,670
53101-Office Supplies		3,500		3,500		7,000
53103-Postage		200		200		400
53105-Non-Travel Meals/Lght Rfrshmt		500		500		1,000
53201-Operating Supplies		13,700		13,700		27,400
53202-Clothing		1,000		1,000		2,000
53209-Promotional Supplies		1,500		1,500		3,000
53210-Repair & Maintenance Supplies		1,000		1,000		2,000
53502-Minor Equipment		1,500		1,500		3,000
53505-Office Furniture (Non Capital)		6,000		6,000		12,000
54101-Professional Services		18,000		18,000		36,000
54103-Medical Services		42,000		42,000		84,000
54124-IF Office Performance Mgmt Svc		397,011		245,330		642,341
54125-IF Financial Services		783,060		822,889		1,605,949
54127-IF Centralized Purchasing		168,157		174,493		342,650
54128-IF Centralized Accounting		215,955		225,509		441,464
54129-IF My Spokane		102,139		110,965		213,104
54131-IF Risk Managment		2,479,934		2,631,057		5,110,991
54132-IF Unemployment		26,003		26,003		52,006
54133-IF Workers' Comp		1,611,385		1,718,811		3,330,196
54201-Contractual Services		130,000		135,000		265,000
54205-Background Checks		3,200		3,200		6,400
54206-Snow Removal Services		20,000		20,000		40,000
54209-IT/Data Services		24,061		25,000		49,061
54212-Landscape/Grounds Maint		36,715		37,816		74,531
54261-Spokane County		1,605,000		1,610,000		3,215,000
54301-Telephone		10,573		10,680		21,253
54321-IF IT Expenses		2,190,670		2,355,988		4,546,658
54324-IF IT Replacement		244,117		244,117		488,234
54401-Airfare		9,500		9,500		19,000
54402-Local Mileage		300		300		600
54407-Lodging		10,500		10,500		21,000
54408-Per Diem		5,500		5,500		11,000
54409-Other Transportation Expenses		4,000		4,000		8,000
54501-Operating Rentals/Leases		640,922		683,893		1,324,815
54701-Public Utility Service		55,561		57,228		112,789
54702-Utility Light/Power Service		111,700		115,051		226,751
54706-Utility Natural Gas		60,000		60,000		120,000
54802-Building Repairs/Maintenance		15,000		15,000		31,000
54841-IF Fleet Repairs/Maintenance		2,100,000		2,100,000		4,200,000
54842-IF Facility Repairs		545,913		555,892		1,101,805
54845-IF Car Wash		60,000		60,000		120,000
54846-IF Vacuum		50		50		100
54848-IF Fuel		1,000,000		1,000,000		2,000,000
54865-IF Electric Vehicle Charging		500		500		1,000
54902-Registration/Schooling		28,000		28,000		56,000
54904-Oth Dues/Subscripnts/Membershp		2,500		2,500		5,000
54906-Laundry/Janitorial Services		69,000		69,000		138,000
54909-Printing/Binding/Repro		1,000		1,000		2,000
54914-Bank Fees		2,500		2,500		5,000
54920-Alarm/Security Services		10,000		10,000		20,000
54992-Contra Other Sup/Svc/Equip		(309,000)		(309,000)		(618,000)
80101-Operating Transfers Out		5,000		5,000		10,000
91823-Registered Sex Offender FY24-25						
51001-Base Wages		65,002		67,281		132,283
51295-Education Pay		2,925		3,027		5,953

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
51640-Deferred Compensation-Matching		4,211		4,359		8,570
52110-Social Security		985		1,019		2,004
52230-Pension Leoff II		3,614		3,740		7,354
52265-Veba Medical Savings-Police		1,013		1,013		2,026
52310-Medical Insurance		10,385		10,714		21,099
52320-Dental Insurance		747		747		1,494
52330-Life Insurance		145		145		290
52340-Disability Insurance		261		261		522
52345-Police Legal Defense Ins		23		23		46
52400-Industrial Insurance		87		87		173
52600-Wa Paid Family & Medical Leave		625		647		1,272
<b>0680-Police Total</b>		<b>18,479,172</b>		<b>19,326,521</b>		<b>37,805,693</b>
<b>0690-Community Justice Services</b>		<b>104,318,056</b>		<b>109,525,148</b>		<b>213,843,204</b>
16100-Probation						
34233-Adult Probation Service Chg	75,000		75,000		150,000	
34234-Electronic Monitoring Fees Dwi	1,000		1,000		2,000	
34235-Electronic Monitoring Fees Otr	3,000		3,000		6,000	
36999-Other General Misc Revenue	8,000		8,000		16,000	
39773-From Other Special Rev Fund	988,000		1,057,160		2,045,160	
51001-Base Wages		2,323,624		2,526,520		4,850,143
51275-Annual Leave Payout		2,500		2,500		5,000
51290-Longevity Pay		2,207		2,283		4,491
51640-Deferred Compensation-Matching		33,161		33,161		66,322
52110-Social Security		177,926		193,453		371,379
52210-Retirement		255,842		278,169		534,011
52310-Medical Insurance		377,790		390,086		767,876
52320-Dental Insurance		41,761		41,761		83,522
52330-Life Insurance		8,992		9,732		18,724
52340-Disability Insurance		234		234		468
52400-Industrial Insurance		4,834		4,834		9,669
52600-Wa Paid Family & Medical Leave		6,094		6,626		12,720
53101-Office Supplies		5,500		5,500		11,000
53103-Postage		100		100		200
53104-Software (Noncapitalized)		1,180		1,180		2,360
53105-Non-Travel Meals/Lght Rfrshmt		960		960		1,920
53201-Operating Supplies		1,000		1,000		2,000
53502-Minor Equipment		2,500		2,500		5,000
53505-Office Furniture (Non Capital)		2,500		2,500		5,000
54101-Professional Services		300,000		300,000		600,000
54124-IF Office Performance Mgmt Svc		37,585		13,798		51,383
54125-IF Financial Services		11,165		11,733		22,898
54127-IF Centralized Purchasing		2,123		2,203		4,326
54128-IF Centralized Accounting		7,954		8,338		16,292
54131-IF Risk Managment		7,682		8,094		15,776
54133-IF Workers' Comp		5,964		6,361		12,325
54302-Cell Phone		1,080		1,080		2,160
54321-IF IT Expenses		169,428		179,775		349,203
54324-IF IT Replacement		21,994		21,994		43,988
54404-Operational Travel		3,000		3,000		6,000
54501-Operating Rentals/Leases		45,400		45,400		90,800
54901-Misc Services/Charges		200		200		400
54904-Oth Dues/Subscripnts/Membershp		400		400		800
<b>0690-Community Justice Services Total</b>		<b>1,075,000</b>		<b>1,144,160</b>		<b>2,219,160</b>
<b>0700-Public Defender</b>		<b>3,862,680</b>		<b>4,105,476</b>		<b>7,968,156</b>
14100-Public Defender						
33772-Spokane County	50,000		50,000		100,000	
34195-Legal Services	60,000		60,000		120,000	
35733-Public Defense Cost	4,250		4,250		8,500	
51001-Base Wages		2,364,536		2,515,877		4,880,413
51220-Out Of Grade		5,200		5,200		10,400
51225-Standby Pay		85,000		85,000		170,000
51275-Annual Leave Payout		2,500		3,000		5,500
51290-Longevity Pay		8,194		8,774		16,968
51640-Deferred Compensation-Matching		27,557		27,557		55,114
52110-Social Security		182,071		195,478		377,550
52210-Retirement		261,801		281,080		542,881
52310-Medical Insurance		280,549		289,791		570,340
52320-Dental Insurance		35,840		35,840		71,680
52330-Life Insurance		9,219		9,877		19,096
52340-Disability Insurance		234		234		468
52400-Industrial Insurance		4,150		4,150		8,300
52600-Wa Paid Family & Medical Leave		6,237		6,695		12,932
53101-Office Supplies		8,500		8,500		17,000
53102-Publications		18,100		18,100		36,200
53103-Postage		2,500		2,500		5,000
53104-Software (Noncapitalized)		2,150		2,150		4,300
53201-Operating Supplies		2,300		2,300		4,600
53502-Minor Equipment		200		200		400
54105-Legal Services		45,000		45,000		90,000
54124-IF Office Performance Mgmt Svc		10,322		12,808		23,130
54125-IF Financial Services		11,177		11,746		22,923
54127-IF Centralized Purchasing		3,185		3,305		6,490
54128-IF Centralized Accounting		11,457		11,992		23,449
54131-IF Risk Managment		12,787		13,469		26,256
54133-IF Workers' Comp		11,539		12,308		23,847
54206-Snow Removal Services		3,000		3,000		6,000
54212-Landscape/Grounds Maint		400		400		800
54265-Operating Assessments/Taxes		500		500		1,000
54321-IF IT Expenses		222,877		234,882		457,759
54324-IF IT Replacement		29,719		29,719		59,438
54401-Airfare		1,275		3,000		4,275
54403-Cle Travel		990		990		1,980
54406-Parking/Tolls (Local)		2,000		2,000		4,000
54407-Lodging		1,275		3,000		4,275
54501-Operating Rentals/Leases		4,000		4,000		8,000
54701-Public Utility Service		3,000		3,000		6,000
54702-Utility Light/Power Service		8,400		8,400		16,800

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54706-Utility Natural Gas		2,500				5,000
54842-IF Facility Repairs		24,146		24,587		48,733
54901-Misc Services/Charges		530		530		1,060
54902-Registration/Schooling		3,500		3,500		7,000
54904-Oth Dues/Subscripnts/Membershp		10,000		10,000		20,000
54906-Laundry/Janitorial Services		13,000		13,000		26,000
54909-Printing/Binding/Repro		250		250		500
54920-Alarm/Security Services		340		340		680
59954-Reserve For Total Cost Compens		7,292		30,622		37,914
<b>19500-Mental Health Court</b>						
31314-Mental Health Svcs Sale/Use Tax	60,000		60,000		120,000	
51001-Base Wages		101,656		115,854		217,510
51225-Standby Pay		5,300		5,300		10,600
51290-Longevity Pay		-		100		100
51640-Deferred Compensation-Matching		1,390		1,390		2,780
52110-Social Security		7,777		8,870		16,647
52210-Retirement		11,182		12,755		23,936
52310-Medical Insurance		8,838		9,139		17,977
52320-Dental Insurance		1,494		1,494		2,988
52330-Life Insurance		394		447		841
52400-Industrial Insurance		173		173		346
52600-Wa Paid Family & Medical Leave		266		304		570
54403-Cle Travel		555		555		1,110
54904-Oth Dues/Subscripnts/Membershp		498		498		996
<b>95562-Public Defense Grant 2024-2025</b>						
33412-Other Judicial Agencies	96,975		96,975		193,950	
51001-Base Wages		53,068		55,310		108,378
51225-Standby Pay		4,300		4,300		8,600
51640-Deferred Compensation-Matching		1,102		1,102		2,204
52110-Social Security		4,060		4,232		8,292
52210-Retirement		5,837		6,084		11,921
52310-Medical Insurance		19,121		19,729		38,850
52320-Dental Insurance		1,494		1,494		2,988
52330-Life Insurance		199		205		404
52400-Industrial Insurance		173		173		346
52600-Wa Paid Family & Medical Leave		139		145		284
54105-Legal Services		27,500		27,500		55,000
54403-Cle Travel		555		555		1,110
54904-Oth Dues/Subscripnts/Membershp		498		498		996
<b>0700-Public Defender Total</b>	<b>271,225</b>	<b>4,008,868</b>	<b>271,225</b>	<b>4,269,356</b>	<b>542,450</b>	<b>8,278,224</b>
<b>0750-Community/Economic Development Division</b>						
30210-Administration						
34919-IF Other General Govt Services	437,168		443,426		880,594	
51001-Base Wages		398,934		410,318		809,252
51275-Annual Leave Payout		3,000		3,000		6,000
51290-Longevity Pay		470		522		992
51640-Deferred Compensation-Matching		6,120		6,120		12,240
52110-Social Security		29,996		30,466		60,462
52210-Retirement		43,934		45,192		89,126
52310-Medical Insurance		39,971		41,276		81,246
52320-Dental Insurance		4,608		4,608		9,216
52330-Life Insurance		1,437		1,444		2,880
52340-Disability Insurance		694		699		1,393
52400-Industrial Insurance		537		537		1,075
52600-Wa Paid Family & Medical Leave		1,045		1,058		2,104
53101-Office Supplies		500		500		1,000
53102-Publications		100		100		200
53104-Software (Noncapitalized)		225		250		475
53105-Non-Travel Meals/Lght Rfrshmt		1,000		1,000		2,000
53502-Minor Equipment		1,500		1,500		3,000
54124-IF Office Performance Mgmt Svc		2,821		3,500		6,321
54125-IF Financial Services		25,183		26,464		51,647
54127-IF Centralized Purchasing		5,308		5,508		10,816
54128-IF Centralized Accounting		2,096		2,200		4,296
54131-IF Risk Managment		31,170		32,365		63,535
54133-IF Workers' Comp		1,188		1,267		2,455
54134-IF Custodial Service		551		622		1,173
54201-Contractual Services		68,000		68,000		136,000
54302-Cell Phone		650		650		1,300
54321-IF IT Expenses		21,867		23,059		44,926
54324-IF IT Replacement		2,932		2,932		5,864
54401-Airfare		1,500		1,500		3,000
54407-Lodging		700		700		1,400
54842-IF Facility Repairs		1,846		1,830		3,676
54902-Registration/Schooling		1,500		1,500		3,000
54904-Oth Dues/Subscripnts/Membershp		32,000		32,000		64,000
<b>0750-Community/Economic Development Division Total</b>	<b>437,168</b>	<b>733,383</b>	<b>443,426</b>	<b>752,687</b>	<b>880,594</b>	<b>1,486,070</b>
<b>0980-Allocations</b>						
89000-Allocations						
80101-Operating Transfers Out		88,499,997		91,480,375		179,980,372
80102-Operating Transfer Out-Debt		1,335,318		1,335,318		2,670,636
80103-Oper Trans Out Capital		4,520,423		4,570,790		9,091,213
<b>0980-Allocations Total</b>		<b>94,355,738</b>		<b>97,386,483</b>		<b>191,742,221</b>
<b>1100-Street Maintenance Fund</b>						
<b>1100-Street Fund</b>						
21100-Street Maintenance Traffic Design & Investigation						
34919-IF Other General Govt Services	300,000		300,000		600,000	
51001-Base Wages		813,183		843,369		1,656,552
51220-Out Of Grade		610		628		1,238
51275-Annual Leave Payout		2,500		2,932		5,432
51290-Longevity Pay		1,392		1,505		2,897
51640-Deferred Compensation-Matching		13,464		13,464		26,928
52110-Social Security		62,315		64,633		126,948
52210-Retirement		89,603		92,936		182,539
52310-Medical Insurance		132,140		136,388		268,528
52320-Dental Insurance		12,696		12,696		25,392
52330-Life Insurance		3,154		3,249		6,403

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52340-Disability Insurance		1,116		1,125		2,241
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		2,134		2,214		4,348
53104-Software (Noncapitalized)		3,000		3,000		6,000
53201-Operating Supplies		300		300		600
53202-Clothing		500		500		1,000
53205-Personal Protective Equipment		500		500		1,000
53210-Repair & Maintenance Supplies		500		500		1,000
53502-Minor Equipment		3,300		3,300		6,600
53521-Computers		2,500		2,500		5,000
54101-Professional Services		10,000		10,000		20,000
54902-Registration/Schooling		1,000		1,000		2,000
21300-Signals & Lighting Maintenance						
32240-Street/Curb Permits	640		640		1,280	
34410-Maint Repair Const Services	3,500		3,500		7,000	
34919-IF Other General Govt Services	47,250		47,250		94,500	
36910-Sale Of Scrap/Junk/Surplus	2,200		2,200		4,400	
36941-Judgements/Settlements	11,450		11,450		22,900	
39520-Comp For Loss Capital Assets	16,400		16,400		32,800	
39850-Insurance Recoveries	14,500		14,500		29,000	
51001-Base Wages		796,408		855,382		1,651,790
51210-Overtime		20,000		20,600		40,600
51220-Out Of Grade		2,900		2,987		5,887
51225-Standby Pay		50,000		50,000		100,000
51230-Shift Differential Premium		675		714		1,389
51290-Longevity Pay		1,462		1,879		3,341
51400-Specialty Pay		1,900		1,954		3,854
51640-Deferred Compensation-Matching		12,672		12,672		25,344
52110-Social Security		61,037		65,580		126,617
52210-Retirement		87,766		94,299		182,064
52310-Medical Insurance		139,437		143,940		283,377
52320-Dental Insurance		13,932		13,932		27,864
52330-Life Insurance		3,091		3,310		6,401
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		2,091		2,246		4,337
53103-Postage		250		250		500
53104-Software (Noncapitalized)		4,150		4,150		8,300
53201-Operating Supplies		20,000		20,000		40,000
53205-Personal Protective Equipment		350		350		700
53210-Repair & Maintenance Supplies		165,000		165,000		330,000
53501-Small Tools		3,000		3,000		6,000
53502-Minor Equipment		3,150		3,150		6,300
54103-Medical Services		868		868		1,736
54141-IF Other Professional Services		5,500		5,500		11,000
54209-IT/Data Services		960		960		1,920
54302-Cell Phone		2,000		2,000		4,000
54702-Utility Light/Power Service		300,000		307,500		607,500
54803-Equipment Repairs/Maintenance		1,000		1,000		2,000
54841-IF Fleet Repairs/Maintenance		39,000		39,000		78,000
54843-IF Fleet Replacement		57,600		57,600		115,200
54845-IF Car Wash		600		600		1,200
54848-IF Fuel		20,000		20,000		40,000
54902-Registration/Schooling		2,500		2,500		5,000
54904-Oth Dues/Subscripts/Membershp		375		375		750
54908-Permits/Other Fees		500		500		1,000
56401-Machinery/Equipment		40,000		40,000		80,000
21400-Street Signs & Markers Maintenance						
34410-Maint Repair Const Services	10,630		10,630		21,260	
34919-IF Other General Govt Services	59,400		59,400		118,800	
36910-Sale Of Scrap/Junk/Surplus	2,500		2,500		5,000	
36941-Judgements/Settlements	8,600		8,600		17,200	
39850-Insurance Recoveries	11,300		11,300		22,600	
51001-Base Wages		769,690		810,321		1,580,011
51210-Overtime		5,000		5,150		10,150
51220-Out Of Grade		4,000		4,120		8,120
51230-Shift Differential Premium		100		106		206
51290-Longevity Pay		3,428		3,480		6,908
51400-Specialty Pay		2,000		2,056		4,056
51610-Clothing Allowance		1,300		1,314		2,614
51640-Deferred Compensation-Matching		11,880		11,880		23,760
52110-Social Security		59,144		62,256		121,399
52210-Retirement		85,043		89,518		174,561
52310-Medical Insurance		98,051		101,348		199,399
52320-Dental Insurance		15,468		15,468		30,936
52330-Life Insurance		3,030		3,182		6,212
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		1,792		1,792		3,583
52600-Wa Paid Family & Medical Leave		2,026		2,132		4,158
53104-Software (Noncapitalized)		500		500		1,000
53201-Operating Supplies		10,000		10,000		20,000
53202-Clothing		1,000		1,000		2,000
53205-Personal Protective Equipment		1,000		1,000		2,000
53210-Repair & Maintenance Supplies		300,000		300,000		600,000
53501-Small Tools		500		500		1,000
53502-Minor Equipment		500		500		1,000
53522-Power Tools/Equipment		500		500		1,000
54103-Medical Services		1,394		1,394		2,788
54141-IF Other Professional Services		1,500		1,500		3,000
54209-IT/Data Services		4,400		4,400		8,800
54302-Cell Phone		1,032		1,032		2,064
54841-IF Fleet Repairs/Maintenance		20,000		20,000		40,000
54843-IF Fleet Replacement		101,400		101,400		202,800
54845-IF Car Wash		1,400		1,400		2,800
54846-IF Vacuum		25		25		50
54848-IF Fuel		36,000		36,000		72,000
54904-Oth Dues/Subscripts/Membershp		2,000		2,000		4,000
54908-Permits/Other Fees		250		250		500

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
56401-Machinery/Equipment		5,700		5,700		11,400
21500-Street Lighting						
53201-Operating Supplies		8,500		8,500		17,000
53210-Repair & Maintenance Supplies		50,000		50,000		100,000
54702-Utility Light/Power Service		2,618,000		2,657,270		5,275,270
21600-Street Sweeping						
34942-IF Street Maintenance	1,300,000		1,300,000		2,600,000	
51001-Base Wages		611,893		660,133		1,272,026
51210-Overtime		27,000		27,810		54,810
51220-Out Of Grade		5,550		5,717		11,267
51230-Shift Differential Premium		2,850		3,016		5,866
51290-Longevity Pay		2,339		2,663		5,002
51400-Specialty Pay		2,830		2,910		5,740
51610-Clothing Allowance		1,900		1,921		3,821
51640-Deferred Compensation-Matching		9,936		9,936		19,872
52110-Social Security		46,989		50,704		97,693
52210-Retirement		67,566		72,908		140,473
52310-Medical Insurance		108,503		112,065		220,568
52320-Dental Insurance		13,313		13,313		26,626
52330-Life Insurance		2,411		2,593		5,004
52400-Industrial Insurance		1,541		1,541		3,082
52600-Wa Paid Family & Medical Leave		1,609		1,737		3,346
54841-IF Fleet Repairs/Maintenance		810,000		810,000		1,620,000
54843- IF Fleet Replacement		426,000		426,000		852,000
54845-IF Car Wash		7,500		7,500		15,000
54846-IF Vacuum		50		50		100
54848-IF Fuel		200,000		200,000		400,000
21700-Roadway Maintenance						
31113-Property Tax Levy LID Lift	11,040,659		11,255,885		22,296,544	
32240-Street/Curb Permits		800		800		1,600
33671-Multimodal Transportation-City		300,000		300,000		600,000
33687-Mvft-City Streets		3,000,000		3,000,000		6,000,000
33698-City-County Assistance		150,000		150,000		300,000
34919-IF Other General Govt Services		5,982,800		5,982,800		11,965,600
36111-Investment Interest/Dividends		33,000		28,000		61,000
36910-Sale Of Scrap/Junk/Surplus		1,200		1,200		2,400
36941-Judgements/Settlements		12,600		12,600		25,200
39718-Operating Transfer From Real Estate Excise Tax First Quarter Percent		4,300,000		4,300,000		8,600,000
39850-Insurance Recoveries		10,000		10,000		20,000
51001-Base Wages		3,163,041		3,328,399		6,491,440
51210-Overtime		90,595		93,312		183,907
51220-Out Of Grade		23,325		24,025		47,350
51230-Shift Differential Premium		3,050		3,228		6,278
51290-Longevity Pay		11,482		12,155		23,637
51400-Specialty Pay		6,195		6,370		12,565
51610-Clothing Allowance		11,500		10,312		21,812
51640-Deferred Compensation-Matching		50,882		50,882		101,764
52110-Social Security		242,851		255,552		498,403
52210-Retirement		349,197		367,461		716,658
52310-Medical Insurance		572,865		591,558		1,164,424
52320-Dental Insurance		65,470		65,470		130,939
52330-Life Insurance		12,387		12,998		25,385
52340-Disability Insurance		202		207		409
52400-Industrial Insurance		7,579		7,579		15,157
52600-Wa Paid Family & Medical Leave		8,318		8,753		17,071
53104-Software (Noncapitalized)		10,000		10,000		20,000
53201-Operating Supplies		30,000		30,000		60,000
53202-Clothing		4,500		4,500		9,000
53205-Personal Protective Equipment		3,500		3,500		7,000
53210-Repair & Maintenance Supplies		1,650,000		1,650,000		3,300,000
53501-Small Tools		5,000		5,000		10,000
53502-Minor Equipment		5,000		5,000		10,000
53521-Computers		6,000		6,000		12,000
53522-Power Tools/Equipment		1,000		1,000		2,000
54101-Professional Services		138,000		138,000		276,000
54103-Medical Services		7,314		7,314		14,628
54141-IF Other Professional Services		310,000		310,000		620,000
54201-Contractual Services		200,000		-		200,000
54209-IT/Data Services		960		960		1,920
54302-Cell Phone		3,060		3,060		6,120
54501-Operating Rentals/Leases		5,040		5,040		10,080
54603-Insurance Premiums		1,300		1,300		2,600
54801-Repairs/Maintenance		70,000		70,000		140,000
54841-IF Fleet Repairs/Maintenance		938,000		938,000		1,876,000
54843- IF Fleet Replacement		554,000		554,000		1,108,000
54844-IF Fleet Communications		5,000		5,000		10,000
54845-IF Car Wash		9,500		9,500		19,000
54846-IF Vacuum		125		125		250
54848-IF Fuel		255,000		255,000		510,000
54902-Registration/Schooling		4,815		4,815		9,630
54908-Permits/Other Fees		1,200		1,200		2,400
54909-Printing/Binding/Repro		2,000		2,000		4,000
80102-Operating Transfer Out-Debt		203,008		103,112		306,120
21750-Alley Maintenance						
51001-Base Wages		282,552		303,805		586,358
51290-Longevity Pay		522		818		1,340
51640-Deferred Compensation-Matching		5,760		5,760		11,520
52110-Social Security		21,655		23,304		44,959
52210-Retirement		31,138		33,509		64,647
52310-Medical Insurance		32,001		33,104		65,105
52320-Dental Insurance		6,192		6,192		12,384
52330-Life Insurance		1,111		1,192		2,304
52400-Industrial Insurance		717		717		1,434
52600-Wa Paid Family & Medical Leave		742		798		1,540
21800-Ice & Snow Removal						
39718-Operating Transfer From Real Estate Excise Tax First Quarter Percent	200,000		-		200,000	
51001-Base Wages		570,668		601,961		1,172,629

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
51210-Overtime		210,650		216,970		427,620
51220-Out Of Grade		27,700		28,531		56,231
51225-Standby Pay		4,875		5,888		10,763
51230-Shift Differential Premium		3,625		3,837		7,462
51290-Longevity Pay		2,059		2,224		4,283
51400-Specialty Pay		2,370		2,437		4,807
51610-Clothing Allowance		2,000		2,022		4,022
51640-Deferred Compensation-Matching		9,165		9,165		18,330
52110-Social Security		43,814		46,220		90,034
52210-Retirement		63,000		66,460		129,460
52310-Medical Insurance		100,149		103,419		203,567
52320-Dental Insurance		11,531		11,531		23,063
52330-Life Insurance		2,238		2,355		4,593
52340-Disability Insurance		22		23		45
52400-Industrial Insurance		1,335		1,335		2,669
52600-Wa Paid Family & Medical Leave		1,501		1,583		3,084
53103-Postage		1,000		1,000		2,000
53210-Repair & Maintenance Supplies		1,413,725		1,413,725		2,827,450
54141-IF Other Professional Services		6,000		6,000		12,000
54201-Contractual Services		15,000		15,000		30,000
54303-Mobile Broadband		6,480		6,480		12,960
54702-Utility Light/Power Service		500		500		1,000
54841-IF Fleet Repairs/Maintenance		330,000		330,000		660,000
54843- IF Fleet Replacement		141,000		141,000		282,000
54845-IF Car Wash		4,500		4,500		9,000
54846-IF Vacuum		25		25		50
54848-IF Fuel		77,000		77,000		154,000
54908-Permits/Other Fees		3,500		3,500		7,000
54909-Printing/Binding/Repro		4,000		4,000		8,000
56301-Other Improvements		200,000		-		200,000
21900-Bridge Maintenance						
34481-Inspection Fees	10,000		10,000		20,000	
34919-IF Other General Govt Services	350,000		350,000		700,000	
36210-Equipment/Vehicle Rentals-St	7,030		7,030		14,060	
36941-Judgements/Settlements	23,000		23,000		46,000	
39520-Comp For Loss Capital Assets	17,725		17,725		35,450	
51001-Base Wages		357,583		382,771		740,354
51210-Overtime		6,700		6,901		13,601
51220-Out Of Grade		5,400		5,562		10,962
51230-Shift Differential Premium		100		106		206
51290-Longevity Pay		553		663		1,216
51400-Specialty Pay		1,930		1,984		3,914
51610-Clothing Allowance		1,275		1,289		2,564
51640-Deferred Compensation-Matching		6,696		6,696		13,392
52110-Social Security		27,397		29,333		56,730
52210-Retirement		39,395		42,178		81,573
52310-Medical Insurance		59,449		61,398		120,847
52320-Dental Insurance		7,198		7,198		14,396
52330-Life Insurance		1,401		1,496		2,897
52400-Industrial Insurance		833		833		1,666
52600-Wa Paid Family & Medical Leave		938		1,005		1,943
53104-Software (Noncapitalized)		6,050		6,050		12,100
53201-Operating Supplies		7,000		7,000		14,000
53205-Personal Protective Equipment		1,000		1,000		2,000
53210-Repair & Maintenance Supplies		60,000		60,000		120,000
53501-Small Tools		4,500		4,500		9,000
53502-Minor Equipment		1,500		1,500		3,000
53522-Power Tools/Equipment		1,000		1,000		2,000
54103-Medical Services		119		119		238
54141-IF Other Professional Services		6,650		6,650		13,300
54803-Equipment Repairs/Maintenance		1,500		1,500		3,000
54805-Structure Repairs/Maintenance		150,000		150,000		300,000
54841-IF Fleet Repairs/Maintenance		183,000		183,000		366,000
54843- IF Fleet Replacement		116,000		116,000		232,000
54845-IF Car Wash		1,000		1,000		2,000
54848-IF Fuel		47,000		47,000		94,000
54902-Registration/Schooling		2,000		2,000		4,000
30210-Administration						
51001-Base Wages		734,747		757,864		1,492,611
51210-Overtime		18,500		19,055		37,555
51220-Out Of Grade		2,500		2,575		5,075
51230-Shift Differential Premium		631		668		1,299
51250-Terminated Sick Leave Pay		35,000		41,132		76,132
51260-Terminated Vacation Leave Pay		65,000		65,728		130,728
51290-Longevity Pay		2,158		2,340		4,498
51400-Specialty Pay		500		514		1,014
51610-Clothing Allowance		452		457		909
51640-Deferred Compensation-Matching		12,360		12,360		24,720
52110-Social Security		56,373		57,951		114,324
52210-Retirement		81,060		83,622		164,682
52310-Medical Insurance		102,550		105,874		208,424
52320-Dental Insurance		10,800		10,800		21,600
52330-Life Insurance		2,802		2,876		5,678
52340-Disability Insurance		710		715		1,424
52400-Industrial Insurance		1,254		1,254		2,508
52600-Wa Paid Family & Medical Leave		1,931		1,992		3,923
53101-Office Supplies		5,250		5,250		10,500
53103-Postage		500		500		1,000
53104-Software (Noncapitalized)		500		500		1,000
53201-Operating Supplies		34,000		34,000		68,000
53205-Personal Protective Equipment		1,000		1,000		2,000
53502-Minor Equipment		1,000		1,000		2,000
53505-Office Furniture (Non Capital)		2,000		2,000		4,000
54103-Medical Services		62		-		62
54122-IF City Indirect Costs		140,948		158,781		299,729
54124-IF Office Performance Mgmt Svc		56,811		70,490		127,301
54125-IF Financial Services		112,130		117,833		229,963



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54127-IF Centralized Purchasing		27,602		28,642		56,244
54128-IF Centralized Accounting		42,862		44,889		87,751
54129-IF My Spokane		101,901		110,706		212,607
54131-IF Risk Management		1,564,738		1,651,514		3,216,252
54132-IF Unemployment		3,979		3,979		7,958
54133-IF Workers' Comp		264,276		281,894		546,170
54134-IF Custodial Service		65,243		75,111		140,354
54141-IF Other Professional Services		99,362		102,636		201,998
54143-IF Operating Leases		125,000		125,000		250,000
54301-Telephone		2,000		2,000		4,000
54302-Cell Phone		1,550		1,655		3,205
54321-IF IT Expenses		460,005		493,538		953,543
54324-IF IT Replacement		43,251		43,251		86,502
54401-Airfare		1,500		1,500		3,000
54407-Lodging		1,850		1,850		3,700
54408-Per Diem		400		400		800
54409-Other Transportation Expenses		250		250		500
54451-Advertising		520		520		1,040
54501-Operating Rentals/Leases		10,000		10,000		20,000
54701-Public Utility Service		103,250		110,271		213,521
54702-Utility Light/Power Service		14,000		14,000		28,000
54706-Utility Natural Gas		15,000		15,000		30,000
54803-Equipment Repairs/Maintenance		2,000		2,000		4,000
54820-Software Maintenance		10,000		10,000		20,000
54841-IF Fleet Repairs/Maintenance		10,000		10,000		20,000
54842-IF Facility Repairs		174,496		177,683		352,179
54843- IF Fleet Replacement		4,000		4,000		8,000
54845-IF Car Wash		500		500		1,000
54848-IF Fuel		3,000		3,000		6,000
54865-IF Electric Vehicle Charging		600		600		1,200
54902-Registration/Schooling		4,550		4,550		9,100
54904-Oth Dues/Subscripnts/Membershp		21,900		21,900		43,800
54906-Laundry/Janitorial Services		2,000		2,000		4,000
54908-Permits/Other Fees		750		750		1,500
54920-Alarm/Security Services		1,444		1,444		2,888
<b>1100-Street Fund Total</b>		<b>27,227,184</b>		<b>27,237,410</b>		<b>54,464,594</b>
<b>1200-Code Enforcement Fund</b>		<b>28,053,436</b>		<b>28,408,988</b>		<b>56,462,424</b>
<b>1200-Code Enforcement Fund</b>						
30210-Administration						
34919-IF Other General Govt Services	1,021,175		1,069,421		2,090,596	
39710-From General Fund	188,007		188,007		376,014	
51001-Base Wages		334,890		345,086		679,975
51210-Overtime		3,900		-		3,900
51220-Out Of Grade		500		600		1,100
51275-Annual Leave Payout		2,750		2,750		5,500
51290-Longevity Pay		313		452		766
51640-Deferred Compensation-Matching		5,880		5,880		11,760
52110-Social Security		25,643		26,434		52,077
52210-Retirement		36,872		38,009		74,882
52310-Medical Insurance		34,916		36,088		71,004
52320-Dental Insurance		5,400		5,400		10,800
52330-Life Insurance		1,292		1,324		2,616
52340-Disability Insurance		365		365		729
52400-Industrial Insurance		627		627		1,254
52600-Wa Paid Family & Medical Leave		878		905		1,784
53101-Office Supplies		880		680		1,560
53103-Postage		5,000		6,500		11,500
53104-Software (Noncapitalized)		780		830		1,610
53201-Operating Supplies		300		300		600
53502-Minor Equipment		1,800		1,920		3,720
53521-Computers		21,500		6,000		27,500
54122-IF City Indirect Costs		102,603		115,270		217,873
54124-IF Office Performance Mgmt Svc		12,484		15,490		27,974
54125-IF Financial Services		47,702		50,129		97,831
54127-IF Centralized Purchasing		2,123		2,203		4,326
54128-IF Centralized Accounting		11,778		12,336		24,114
54129-IF My Spokane		186,392		202,498		388,890
54131-IF Risk Management		12,940		13,682		26,622
54132-IF Unemployment		4,492		4,492		8,984
54133-IF Workers' Comp		15,058		16,062		31,120
54134-IF Custodial Service		18,890		20,403		39,293
54141-IF Other Professional Services		92,864		95,297		188,161
54302-Cell Phone		600		618		1,218
54321-IF IT Expenses		123,431		132,391		255,822
54324-IF IT Replacement		11,821		11,821		23,642
54401-Airfare		1,400		1,400		2,800
54407-Lodging		1,500		1,500		3,000
54408-Per Diem		450		450		900
54409-Other Transportation Expenses		350		350		700
54841-IF Fleet Repairs/Maintenance		98,000		98,000		196,000
54842-IF Facility Repairs		16,389		16,390		32,779
54845-IF Car Wash		4,400		4,400		8,800
54846-IF Vacuum		100		100		200
54847-IF Motor Pool		14,000		14,000		28,000
54848-IF Fuel		41,000		41,000		82,000
54901-Misc Services/Charges		400		400		800
54902-Registration/Schooling		1,040		1,040		2,080
54904-Oth Dues/Subscripnts/Membershp		2,000		2,000		4,000
54909-Printing/Binding/Repro		4,000		4,000		8,000
80101-Operating Transfers Out		18,241		18,886		37,127
<b>58100-Code Enforcement</b>						
34919-IF Other General Govt Services	270,287		319,672		589,959	
39710-From General Fund	311,582		311,582		623,164	
51001-Base Wages		387,105		403,462		790,567
51290-Longevity Pay		1,253		1,253		2,506
51610-Clothing Allowance		2,000		2,000		4,000
51640-Deferred Compensation-Matching		6,624		6,624		13,248

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52110-Social Security		29,709		30,961		60,670
52210-Retirement		42,719		44,519		87,238
52310-Medical Insurance		69,764		72,036		141,800
52320-Dental Insurance		7,740		7,740		15,480
52330-Life Insurance		1,492		1,548		3,040
52400-Industrial Insurance		896		896		1,792
52600-Wa Paid Family & Medical Leave		1,018		1,060		2,078
53102-Publications		500		500		1,000
53522-Power Tools/Equipment		-		5,000		5,000
54302-Cell Phone		2,629		2,708		5,337
54401-Airfare		1,250		1,250		2,500
54407-Lodging		1,250		1,250		2,500
54501-Operating Rentals/Leases		15,632		15,632		31,264
54902-Registration/Schooling		4,000		4,000		8,000
54904-Oth Dues/Subscripnts/Membershp		2,000		2,000		4,000
54921-Towing Expense		1,000		1,000		2,000
56401-Machinery/Equipment		-		5,000		5,000
58103-Property Maintenance						
32192-Othr Bus Registrations/Permits	62,000		63,860		125,860	
32195-Residential Rental Registry	472,500		486,675		959,175	
34240-Protective Inspection Fees	80,000		80,000		160,000	
34919-IF Other General Govt Services	347,336		364,576		711,912	
36890-Assessment - Building Official	80,000		80,000		160,000	
36943-Demolition Liens	50,000		50,000		100,000	
51001-Base Wages		504,578		521,984		1,026,562
51290-Longevity Pay		522		557		1,079
51610-Clothing Allowance		1,200		1,200		2,400
51640-Deferred Compensation-Matching		7,920		7,920		15,840
52110-Social Security		38,640		39,974		78,615
52210-Retirement		55,561		57,480		113,040
52310-Medical Insurance		92,085		95,060		187,145
52320-Dental Insurance		9,216		9,216		18,432
52330-Life Insurance		1,978		2,026		4,004
52340-Disability Insurance		1,209		1,239		2,448
52400-Industrial Insurance		1,075		1,075		2,150
52600-Wa Paid Family & Medical Leave		1,323		1,369		2,693
54105-Legal Services		6,000		6,000		12,000
54201-Contractual Services		155,000		155,000		310,000
54302-Cell Phone		2,585		2,682		5,267
54501-Operating Rentals/Leases		4,000		4,000		8,000
54914-Bank Fees		12,000		12,000		24,000
56404-Vehicles		100,000		-		100,000
58104-Nuisance Abatement - Homeless Outreach Team						
34919-IF Other General Govt Services	1,289,712		1,380,608		2,670,320	
39710-From General Fund	436,192		436,192		872,384	
51001-Base Wages		960,753		1,047,495		2,008,248
51210-Overtime		3,000		3,050		6,050
51220-Out Of Grade		10,000		10,400		20,400
51290-Longevity Pay		2,775		3,289		6,064
51400-Specialty Pay		57,500		58,500		116,000
51610-Clothing Allowance		3,200		3,200		6,400
51640-Deferred Compensation-Matching		15,840		15,840		31,680
52110-Social Security		74,374		81,333		155,708
52210-Retirement		106,944		116,950		223,893
52310-Medical Insurance		179,065		184,971		364,036
52320-Dental Insurance		23,220		23,220		46,440
52330-Life Insurance		3,833		4,174		8,007
52400-Industrial Insurance		2,687		2,687		5,375
52600-Wa Paid Family & Medical Leave		2,547		2,786		5,333
53101-Office Supplies		1,400		1,400		2,800
53105-Non-Travel Meals/Lght Rfrshmt		1,000		1,030		2,030
53201-Operating Supplies		21,300		23,050		44,350
53205-Personal Protective Equipment		7,000		7,000		14,000
53522-Power Tools/Equipment		500		500		1,000
54103-Medical Services		2,500		2,500		5,000
54201-Contractual Services		35,000		35,000		70,000
54302-Cell Phone		4,998		5,254		10,252
54501-Operating Rentals/Leases		2,675		2,750		5,425
54701-Public Utility Service		90,000		95,000		185,000
54904-Oth Dues/Subscripnts/Membershp		55		55		110
59954-Reserve For Total Cost Compens		8,685		12,395		21,080
58200-Litter Control						
51001-Base Wages		43,140		44,963		88,103
51640-Deferred Compensation-Matching		1,152		1,152		2,304
52110-Social Security		3,300		3,440		6,740
52210-Retirement		4,745		4,946		9,691
52310-Medical Insurance		19,815		20,445		40,260
52320-Dental Insurance		1,548		1,548		3,096
52330-Life Insurance		164		169		333
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		113		118		231
<b>1200-Code Enforcement Fund Total</b>	<b>4,608,791</b>	<b>4,599,419</b>	<b>4,830,593</b>	<b>4,726,765</b>	<b>9,439,384</b>	<b>9,326,184</b>
<b>1300-Library Fund</b>						
1300-Library Fund						
30210-Administration						
51001-Base Wages		1,444,028		1,504,028		2,948,056
51002-Temp/Seasonal Wages		150,000		87,500		237,500
51250-Terminated Sick Leave Pay		5,094		5,095		10,189
51260-Terminated Vacation Leave Pay		5,050		5,075		10,125
51640-Deferred Compensation-Matching		14,400		14,400		28,800
52110-Social Security		145,089		147,206		292,295
52210-Retirement		179,295		180,295		359,590
52266-Veba Medical Savings -Library		7,446		7,446		14,892
52310-Medical Insurance		229,469		236,953		466,422
52320-Dental Insurance		26,112		26,112		52,224
52330-Life Insurance		5,451		5,451		10,903
52340-Disability Insurance		3,379		3,379		6,758

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52400-Industrial Insurance		3,046		3,046		6,091
52600-Wa Paid Family & Medical Leave		3,941		3,941		7,882
53104-Software (Noncapitalized)		50,000		50,000		100,000
53105-Non-Travel Meals/Lght Rfrshmt		1,500		1,500		3,000
53201-Operating Supplies		38,700		38,900		77,600
53209-Promotional Supplies		10,000		10,000		20,000
53502-Minor Equipment		25,000		25,000		50,000
53521-Computers		52,000		82,000		134,000
54101-Professional Services		155,000		155,000		310,000
54122-IF City Indirect Costs		199,911		238,049		437,960
54124-IF Office Performance Mgmt Svc		38,829		48,178		87,007
54128-IF Centralized Accounting		66,817		69,577		136,394
54129-IF My Spokane		2,280		2,477		4,757
54133-IF Workers' Comp		40,876		43,601		84,477
54201-Contractual Services		213,000		213,000		426,000
54205-Background Checks		720		750		1,470
54209-IT/Data Services		148,500		151,500		300,000
54301-Telephone		2,500		2,575		5,075
54302-Cell Phone		2,250		2,300		4,550
54321-IF IT Expenses		90,171		90,171		180,342
54324-IF IT Replacement		6,277		6,277		12,554
54401-Airfare		2,500		2,575		5,075
54402-Local Mileage		200		253		453
54407-Lodging		2,900		2,987		5,887
54408-Per Diem		600		600		1,200
54409-Other Transportation Expenses		650		650		1,300
54451-Advertising		16,000		16,000		32,000
54901-Misc Services/Charges		500		500		1,000
54902-Registration/Schooling		3,500		3,500		7,000
54904-Oth Dues/Subscripnts/Membership		24,000		24,000		48,000
54914-Bank Fees		4,800		4,944		9,744
59951-Reserve For Budget Adjustment		75,000		75,000		150,000
59954-Reserve For Total Cost Compens		299,504		307,890		607,394
56100-Public Service						
31113-Property Tax Levy LID Lift	2,470,057		2,522,280		4,992,337	
33452-Work Force Training & Edu	2,300		2,369		4,669	
33457-State Library Commission	190,000		190,000		380,000	
34179-Sale Of Merchandise	2,000		2,500		4,500	
34720-Library Use Fees	33,000		35,000		68,000	
35970-Library Fines	25,000		35,000		60,000	
36111-Investment Interest/Dividends	185,000		153,000		338,000	
36240-Space Facilities Rent - St	8,500		8,755		17,255	
36710-Contributions/Donations	162,500		166,500		329,000	
36715-E-Rate (USAC)	20,000		21,000		41,000	
36910-Sale Of Scrap/Junk/Surplus	1,000		1,000		2,000	
36999-Other General Misc Revenue	150,000		152,500		302,500	
39710-From General Fund	9,267,154		9,267,154		18,534,308	
56203-Building Improvements		30,000		30,900		60,900
56401-Machinery/Equipment		140,000		144,200		284,200
56402-Library Books/Other Materials		1,350,000		1,545,000		2,895,000
56404-Vehicles		-		58,000		58,000
56101-Main Branch						
51001-Base Wages		1,113,341		1,137,149		2,250,490
51002-Temp/Seasonal Wages		60,000		61,800		121,800
51210-Overtime		-		11,000		11,000
51220-Out Of Grade		2,500		2,911		5,411
51230-Shift Differential Premium		1,500		1,588		3,088
51250-Terminated Sick Leave Pay		3,000		3,526		6,526
51260-Terminated Vacation Leave Pay		2,000		2,022		4,022
51290-Longevity Pay		1,253		1,322		2,575
51640-Deferred Compensation-Matching		9,504		9,504		19,008
52110-Social Security		119,103		122,857		241,960
52210-Retirement		137,084		140,223		277,307
52266-Veba Medical Savings -Library		8,580		8,580		17,160
52310-Medical Insurance		205,974		212,722		418,696
52320-Dental Insurance		26,688		26,688		53,376
52330-Life Insurance		2,489		2,489		4,979
52340-Disability Insurance		863		863		1,727
52400-Industrial Insurance		3,906		3,906		7,811
52600-Wa Paid Family & Medical Leave		3,143		3,206		6,349
53103-Postage		11,000		11,000		22,000
53201-Operating Supplies		27,500		28,325		55,825
54101-Professional Services		15,000		15,000		30,000
54201-Contractual Services		150		150		300
54402-Local Mileage		15,000		15,000		30,000
54501-Operating Rentals/Leases		1,575		1,600		3,175
54701-Public Utility Service		7,928		8,166		16,094
54702-Utility Light/Power Service		82,595		85,073		167,668
54703-Util Garbage/Waste Removal		16,873		17,380		34,253
54706-Utility Natural Gas		34,421		35,453		69,874
56102-South Hill Branch						
51001-Base Wages		308,631		310,696		619,327
51002-Temp/Seasonal Wages		6,500		6,700		13,200
51210-Overtime		80		2,657		2,737
51250-Terminated Sick Leave Pay		1,500		1,545		3,045
51260-Terminated Vacation Leave Pay		1,500		1,545		3,045
51290-Longevity Pay		1,984		1,984		3,967
51640-Deferred Compensation-Matching		2,880		2,880		5,760
52110-Social Security		33,931		34,806		68,737
52210-Retirement		28,558		28,707		57,265
52266-Veba Medical Savings -Library		1,752		1,752		3,504
52310-Medical Insurance		42,520		43,937		86,457
52320-Dental Insurance		6,720		6,720		13,440
52330-Life Insurance		497		497		993
52340-Disability Insurance		172		172		344
52400-Industrial Insurance		985		985		1,971

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52600-Wa Paid Family & Medical Leave		814		819		1,633
53201-Operating Supplies		10,000		10,150		20,150
54402-Local Mileage		300		300		600
54406-Parking/Tolls (Local)		150		150		300
54701-Public Utility Service		5,427		5,590		11,017
54702-Utility Light/Power Service		15,475		15,939		31,414
54703-Util Garbage/Waste Removal		3,713		3,824		7,537
54706-Utility Natural Gas		5,627		5,796		11,423
56103-Shadle Branch						
51001-Base Wages		438,815		445,536		884,351
51002-Temp/Seasonal Wages		24,000		24,720		48,720
51210-Overtime		49		3,141		3,190
51220-Out Of Grade		2,580		2,657		5,237
51250-Terminated Sick Leave Pay		2,000		2,060		4,060
51260-Terminated Vacation Leave Pay		2,000		2,060		4,060
51290-Longevity Pay		1,899		2,018		3,918
51640-Deferred Compensation-Matching		8,640		8,640		17,280
52110-Social Security		46,908		48,173		95,081
52210-Retirement		39,677		39,935		79,612
52266-Veba Medical Savings -Library		2,190		2,190		4,380
52310-Medical Insurance		66,620		68,796		135,417
52320-Dental Insurance		8,796		8,796		17,592
52330-Life Insurance		879		879		1,758
52340-Disability Insurance		411		411		822
52400-Industrial Insurance		1,451		1,451		2,902
52600-Wa Paid Family & Medical Leave		1,246		1,264		2,511
53201-Operating Supplies		16,000		16,480		32,480
54402-Local Mileage		800		800		1,600
54406-Parking/Tolls (Local)		50		50		100
54701-Public Utility Service		5,796		5,970		11,766
54702-Utility Light/Power Service		34,289		35,317		69,606
54703-Util Garbage/Waste Removal		5,562		5,729		11,291
54706-Utility Natural Gas		17,845		18,381		36,226
56104-Hillyard Branch						
51001-Base Wages		183,652		183,798		367,451
51002-Temp/Seasonal Wages		38,000		39,140		77,140
51210-Overtime		31		1,680		1,711
51290-Longevity Pay		1,044		1,148		2,192
51640-Deferred Compensation-Matching		1,440		1,440		2,880
52110-Social Security		20,010		20,363		40,372
52210-Retirement		20,756		20,874		41,630
52266-Veba Medical Savings -Library		1,314		1,314		2,628
52310-Medical Insurance		36,316		37,512		73,828
52320-Dental Insurance		4,812		4,812		9,624
52330-Life Insurance		405		405		809
52340-Disability Insurance		159		159		319
52400-Industrial Insurance		627		627		1,254
52600-Wa Paid Family & Medical Leave		523		524		1,047
53201-Operating Supplies		7,000		7,210		14,210
54402-Local Mileage		400		400		800
54406-Parking/Tolls (Local)		100		100		200
56105-East Side Branch						
51001-Base Wages		260,123		262,169		522,292
51210-Overtime		74		2,445		2,519
51290-Longevity Pay		1,044		1,131		2,175
51640-Deferred Compensation-Matching		4,320		4,320		8,640
52110-Social Security		23,323		23,722		47,045
52210-Retirement		21,433		21,482		42,915
52266-Veba Medical Savings -Library		1,314		1,314		2,628
52310-Medical Insurance		27,980		28,926		56,906
52320-Dental Insurance		5,172		5,172		10,344
52330-Life Insurance		405		405		809
52340-Disability Insurance		159		159		319
52400-Industrial Insurance		806		806		1,612
52600-Wa Paid Family & Medical Leave		684		690		1,374
53201-Operating Supplies		6,000		6,180		12,180
54402-Local Mileage		300		300		600
54701-Public Utility Service		2,839		2,924		5,763
54702-Utility Light/Power Service		15,336		15,796		31,132
54703-Util Garbage/Waste Removal		8,073		8,315		16,388
54706-Utility Natural Gas		6,035		6,216		12,251
54904-Oth Dues/Subscripnts/Membershp		125		125		250
56106-Indian Trail Branch						
51001-Base Wages		159,744		159,744		319,488
51002-Temp/Seasonal Wages		15,000		15,450		30,450
51210-Overtime		8		2,480		2,488
51290-Longevity Pay		534		543		1,077
51640-Deferred Compensation-Matching		2,592		2,592		5,184
52110-Social Security		17,217		17,550		34,767
52210-Retirement		14,824		14,882		29,706
52266-Veba Medical Savings -Library		1,134		1,134		2,268
52310-Medical Insurance		48,153		49,704		97,857
52320-Dental Insurance		4,632		4,632		9,264
52330-Life Insurance		405		405		809
52340-Disability Insurance		159		159		319
52400-Industrial Insurance		475		475		950
52600-Wa Paid Family & Medical Leave		428		428		857
53201-Operating Supplies		5,000		5,150		10,150
54402-Local Mileage		750		750		1,500
54406-Parking/Tolls (Local)		50		50		100
54701-Public Utility Service		4,424		4,557		8,981
54702-Utility Light/Power Service		13,968		14,387		28,355
54703-Util Garbage/Waste Removal		6,544		6,740		13,284
54706-Utility Natural Gas		2,621		2,699		5,320
56107-The Hive						
53201-Operating Supplies		1,000		1,100		2,100
54402-Local Mileage		300		300		600

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54701-Public Utility Service		6,532		6,728		13,260
54702-Utility Light/Power Service		18,218		18,765		36,983
54703-Util Garbage/Waste Removal		5,336		5,496		10,832
54706-Utility Natural Gas		7,745		7,977		15,722
56120-Library Outreach						
51001-Base Wages		119,308		119,308		238,617
51290-Longevity Pay		748		835		1,583
51640-Deferred Compensation-Matching		1,440		1,440		2,880
52110-Social Security		13,659		13,981		27,641
52210-Retirement		16,289		16,521		32,811
52266-Veba Medical Savings -Library		876		876		1,752
52310-Medical Insurance		16,693		17,265		33,958
52320-Dental Insurance		3,096		3,096		6,192
52330-Life Insurance		145		145		290
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		315		315		629
53201-Operating Supplies		1,500		1,500		3,000
54402-Local Mileage		100		100		200
56230-Library Support Services						
51001-Base Wages		601,347		603,409		1,204,756
51002-Temp/Seasonal Wages		26,500		27,000		53,500
51220-Out Of Grade		400		400		800
51290-Longevity Pay		2,975		3,071		6,047
51640-Deferred Compensation-Matching		10,080		10,080		20,160
52110-Social Security		56,120		56,837		112,957
52210-Retirement		74,645		72,305		146,951
52266-Veba Medical Savings -Library		3,942		3,942		7,884
52310-Medical Insurance		111,976		115,654		227,630
52320-Dental Insurance		13,884		13,884		27,768
52330-Life Insurance		1,691		1,691		3,382
52340-Disability Insurance		825		825		1,650
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		1,654		1,660		3,314
53201-Operating Supplies		30,000		30,900		60,900
54101-Professional Services		22,000		22,500		44,500
54132-IF Unemployment		11,484		11,484		22,968
54209-It/Data Services		42,000		43,000		85,000
56300-Library Programming						
51001-Base Wages		1,193,668		1,193,668		2,387,336
51640-Deferred Compensation-Matching		10,080		10,080		20,160
52110-Social Security		91,316		91,316		182,631
52210-Retirement		131,303		131,303		262,607
52266-Veba Medical Savings -Library		7,446		7,446		14,892
52310-Medical Insurance		189,102		195,375		384,478
52320-Dental Insurance		26,112		26,112		52,224
52330-Life Insurance		4,689		4,689		9,377
52340-Disability Insurance		2,885		2,885		5,770
52400-Industrial Insurance		3,046		3,046		6,091
52600-Wa Paid Family & Medical Leave		3,128		3,128		6,255
53201-Operating Supplies		10,000		10,000		20,000
53250-Recreational Supplies		22,000		22,000		44,000
53523-Tvs/Audio Visual Equipment		1,000		1,000		2,000
54101-Professional Services		6,000		6,000		12,000
54250-Presenter Svcs		25,000		25,000		50,000
54402-Local Mileage		2,000		2,000		4,000
54406-Parking/Tolls (Local)		100		100		200
56400-Library Training						
53105-Non-Travel Meals/Lght Rfrshmt		1,300		1,300		2,600
53201-Operating Supplies		5,000		5,000		10,000
54401-Airfare		-		13,390		13,390
54407-Lodging		-		10,500		10,500
54408-Per Diem		-		2,500		2,500
54409-Other Transportation Expenses		-		2,200		2,200
54902-Registration/Schooling		6,500		18,500		25,000
54903-Tuition Reimbursement		25,000		25,000		50,000
54904-Oth Dues/Subscripnts/Membershp		1,500		1,500		3,000
56500-Library Facilities Maintenance						
51001-Base Wages		639,280		649,849		1,289,130
51002-Temp/Seasonal Wages		50,000		51,500		101,500
51210-Overtime		-		13,390		13,390
51260-Terminated Vacation Leave Pay		500		506		1,006
51290-Longevity Pay		1,096		1,427		2,523
51640-Deferred Compensation-Matching		6,912		6,912		13,824
52110-Social Security		53,081		54,192		107,273
52210-Retirement		66,531		67,977		134,508
52266-Veba Medical Savings -Library		4,638		4,638		9,276
52310-Medical Insurance		111,461		115,161		226,622
52320-Dental Insurance		16,356		16,356		32,712
52330-Life Insurance		1,273		1,273		2,545
52340-Disability Insurance		384		384		768
52400-Industrial Insurance		2,240		2,240		4,479
52600-Wa Paid Family & Medical Leave		1,683		1,712		3,395
53203-Chemical/Lab Supplies		60,000		61,800		121,800
53204-Safety Supplies		6,500		6,695		13,195
53210-Repair & Maintenance Supplies		82,000		84,460		166,460
53211-Vehicle Repair & Maint Supply		4,000		4,120		8,120
53502-Minor Equipment		10,500		11,000		21,500
53522-Power Tools/Equipment		7,500		7,725		15,225
54101-Professional Services		30,000		30,900		60,900
54201-Contractual Services		89,000		92,000		181,000
54206-Snow Removal Services		34,500		36,000		70,500
54212-Landscape/Grounds Maint		7,500		7,800		15,300
54402-Local Mileage		750		750		1,500
54603-Insurance Premiums		123,930		127,648		251,578
54701-Public Utility Service		1,334		1,374		2,708
54702-Utility Light/Power Service		1,722		1,773		3,495
54703-Util Garbage/Waste Removal		7,852		8,088		15,940

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54706-Utility Natural Gas		5,591		5,759		11,350
54848-IF Fuel		12,000		12,000		24,000
54899-Misc Repairs/Maintenance		75,000		77,500		152,500
54906-Laundry/Janitorial Services		2,000		2,100		4,100
54908-Permits/Other Fees		5,500		5,500		11,000
54920-Alarm/Security Services		186,354		179,845		366,199
<b>1300-Library Fund Total</b>	<b>12,516,511</b>	<b>14,143,709</b>	<b>12,557,058</b>	<b>14,704,758</b>	<b>25,073,569</b>	<b>28,848,467</b>
<b>1340-Historic Preservation Incentives Fund</b>						
<b>1340-Historic Preservation Incentive</b>						
53620-Historic Preservation Incentives Façade Improvements						
32210-Bldg/Structr/Eqmpt Permits	10,000		10,000		20,000	
54201-Contractual Services		17,500		10,000		27,500
<b>1340-Historic Preservation Incentive Total</b>	<b>10,000</b>	<b>17,500</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>27,500</b>
<b>1350-Pension Contributions Fund</b>						
<b>1350-Pension Contributions Fund</b>						
85020-Firefighters' Pension						
31112-Property Taxes-Current Year	1,490,000		1,656,488		3,146,488	
31116-Property Taxes-Prior Years	106,743		106,743		213,486	
31911-Penalty/Int Delinquent Taxes	7,200		7,200		14,400	
52215-Pension Fund Contributions		1,603,643		1,770,131		3,373,774
54918-Interest On Taxpayer Refunds		300		300		600
85030-Police Pension						
31310-Local Retail Sales/Use Tax	3,400,000		3,550,000		6,950,000	
52215-Pension Fund Contributions		3,400,000		3,550,000		6,950,000
<b>1350-Pension Contributions Fund Total</b>	<b>5,003,943</b>	<b>5,003,943</b>	<b>5,320,431</b>	<b>5,320,431</b>	<b>10,324,374</b>	<b>10,324,374</b>
<b>1360-Miscellaneous Grants Fund</b>						
<b>1360-Miscellaneous Grants Fund</b>						
94175-State Dept of Commerce						
33442-Dept Of Commerce	162,500		162,500		325,000	
54201-Contractual Services		162,500		162,500		325,000
99067-Dept of Interior/Archeol						
33315-Dept Of Interior/Archeol	16,000		16,000		32,000	
51991-Contra Salaries		12,000		12,000		24,000
52991-Contra Benefits		4,000		4,000		8,000
<b>1360-Miscellaneous Grants Fund Total</b>	<b>178,500</b>	<b>178,500</b>	<b>178,500</b>	<b>178,500</b>	<b>357,000</b>	<b>357,000</b>
<b>1370-Domestic Violence Prevention</b>						
<b>1370-Domestic Violence Prevention</b>						
16100-Probation						
35690-Other Non Traffic Fines	500		500		1,000	
54901-Misc Services/Charges		500		500		1,000
<b>1370-Domestic Violence Prevention Total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>
<b>1375-Cannabis Tax</b>						
<b>1375-Cannabis Tax Fund</b>						
30210-Administration						
33642-Cannabis Use Tax	661,000		695,000		1,356,000	
54201-Contractual Services		21,000		55,000		76,000
80101-Operating Transfers Out		640,000		640,000		1,280,000
<b>1375-Cannabis Tax Fund Total</b>	<b>661,000</b>	<b>661,000</b>	<b>695,000</b>	<b>695,000</b>	<b>1,356,000</b>	<b>1,356,000</b>
<b>1380-Spokane Safe Streets Fund</b>						
<b>1380-Spokane Safe Streets Fund</b>						
24100-Photo Red Program						
35404-Photo Red Fines	1,320,956		1,320,956		2,641,912	
36111-Investment Interest/Dividends	306,000		254,000		560,000	
53201-Operating Supplies		10,000		10,000		20,000
54201-Contractual Services		732,800		732,800		1,465,600
54801-Repairs/Maintenance		10,000		10,000		20,000
54841-IF Fleet Repairs/Maintenance		50,000		50,000		100,000
54848-IF Fuel		25,000		25,000		50,000
24101-District 1 Photo Red Projects						
54702-Utility Light/Power Service		550		650		1,200
56501-Construction Of Fixed Assets		924,000		1,320,000		2,244,000
24102-District 2 Photo Red Projects						
54702-Utility Light/Power Service		1,800		2,000		3,800
56501-Construction Of Fixed Assets		1,391,000		1,000,000		2,391,000
24103-District 3 Photo Red Projects						
54702-Utility Light/Power Service		900		1,000		1,900
56501-Construction Of Fixed Assets		933,000		1,000,000		1,933,000
24104-School Radar Program						
35405-School Zone Speed Camera Fine	4,295,187		4,295,187		8,590,374	
51001-Base Wages		635,395		657,664		1,293,059
51295-Education Pay		17,156		17,757		34,913
51640-Deferred Compensation-Matching		32,366		32,347		64,713
52110-Social Security		9,462		9,794		19,256
52230-Pension Leoff II		34,716		35,932		70,648
52265-Vebs Medical Savings-Police		18,900		18,900		37,800
52310-Medical Insurance		193,722		199,854		393,576
52320-Dental Insurance		13,932		13,932		27,864
52330-Life Insurance		3,240		3,240		6,480
52340-Disability Insurance		4,860		4,860		9,720
52345-Police Legal Defense Ins		432		432		864
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		5,846		6,051		11,896
54201-Contractual Services		539,000		539,000		1,078,000
30210-Administration						
51001-Base Wages		93,345		101,197		194,542
51615-Parking Allowance		520		520		1,040
52110-Social Security		7,141		7,742		14,882
52210-Retirement		10,268		11,132		21,400
52310-Medical Insurance		9,038		9,345		18,383
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		368		397		766
52340-Disability Insurance		227		243		470
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		245		265		510
53101-Office Supplies		5,000		5,000		10,000
53201-Operating Supplies		5,000		5,000		10,000
54101-Professional Services		30,000		30,000		60,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54122-IF City Indirect Costs		75,474		85,304		160,778
54124-IF Office Performance Mgmt Svc		6,183		7,671		13,854
54125-IF Financial Services		20,519		21,562		42,081
54128-IF Centralized Accounting		2,397		2,512		4,909
54131-IF Risk Managment		1,957		2,063		4,020
54133-IF Workers' Comp		288		307		595
54141-IF Other Professional Services		930,000		930,000		1,860,000
54321-IF IT Expenses		18,148		20,297		38,445
54402-Local Mileage		100		100		200
80101-Operating Transfers Out		1,200,000		600,000		1,800,000
<b>1380-Spokane Safe Streets Fund Total</b>	<b>5,922,143</b>	<b>8,007,621</b>	<b>5,870,143</b>	<b>7,535,196</b>	<b>11,792,286</b>	<b>15,542,817</b>
<b>1390-Urban Forestry Fund</b>						
<b>1390-Urban Forestry Fund</b>						
54961-Urban Forestry						
36710-Contributions/Donations	20,000		20,000		40,000	
54122-IF City Indirect Costs		44		50		94
54124-IF Office Performance Mgmt Svc		20		25		45
54128-IF Centralized Accounting		56		57		113
54201-Contractual Services	20,000		20,000		40,000	
95855-Urban Forestry USFS Grant						
33310-Dept Of Agriculture	2,000,000		2,000,000		4,000,000	
51001-Base Wages		78,310		85,867		164,177
51290-Longevity Pay		313		313		626
52110-Social Security		6,015		6,593		12,607
52210-Retirement		8,649		9,480		18,128
52310-Medical Insurance		14,533		15,004		29,537
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		313		341		654
52340-Disability Insurance		191		209		400
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		206		226		432
54201-Contractual Services		1,887,710		1,878,201		3,765,911
<b>1390-Urban Forestry Fund Total</b>	<b>2,020,000</b>	<b>2,018,074</b>	<b>2,020,000</b>	<b>2,018,081</b>	<b>4,040,000</b>	<b>4,036,155</b>
<b>1400-Parks And Recreation Fund</b>						
<b>1400-Parks And Recreation Fund</b>						
30210-Administration						
33427-Rec & Conservation Funding Brd	-		500,000		500,000	
34795-Advertising	3,000		3,000		6,000	
34799-Other Misc	1,000		1,000		2,000	
36710-Contributions/Donations	250,000		250,000		500,000	
36999-Other General Misc Revenue	4,000		4,000		8,000	
39710-From General Fund	18,073,640		18,063,029		36,136,669	
39741-From Sewer Fund	517,367		532,370		1,049,737	
51001-Base Wages		2,730,719		2,811,927		5,542,646
51002-Temp/Seasonal Wages		94,558		94,558		189,116
51210-Overtime		3,500		3,500		7,000
51290-Longevity Pay		6,432		7,014		13,446
51605-Cell Phone Allowance		2,000		2,000		4,000
51640-Deferred Compensation-Matching		44,447		44,447		88,894
52110-Social Security		216,339		222,353		438,691
52210-Retirement		301,087		310,084		611,170
52310-Medical Insurance		341,952		353,135		695,087
52320-Dental Insurance		40,600		40,600		81,199
52330-Life Insurance		10,557		10,823		21,380
52340-Disability Insurance		4,546		4,572		9,118
52400-Industrial Insurance		4,862		4,862		9,725
52600-Wa Paid Family & Medical Leave		7,164		7,368		14,532
53101-Office Supplies		15,250		15,250		30,500
53103-Postage		56,600		56,600		113,200
53104-Software (Noncapitalized)		6,800		6,800		13,600
53105-Non-Travel Meals/Lght Rfrshmt		1,000		1,000		2,000
53201-Operating Supplies		48,850		48,850		97,700
53202-Clothing		1,000		1,000		2,000
53502-Minor Equipment		6,000		6,000		12,000
53521-Computers		82,000		82,000		164,000
54101-Professional Services		14,000		14,000		28,000
54103-Medical Services		16,176		16,176		32,352
54122-IF City Indirect Costs		543,300		605,888		1,149,188
54124-IF Office Performance Mgmt Svc		50,650		62,849		113,499
54127-IF Centralized Purchasing		168,157		174,493		342,650
54128-IF Centralized Accounting		142,123		148,063		290,186
54129-IF My Spokane		86,653		94,141		180,794
54131-IF Risk Managment		333,857		349,855		683,712
54132-IF Unemployment		144,931		144,931		289,862
54133-IF Workers' Comp		246,390		262,816		509,206
54134-IF Custodial Service		21,852		24,653		46,505
54201-Contractual Services		312,279		162,279		474,558
54205-Background Checks		53,600		53,600		107,200
54209-IT/Data Services		2,000		2,000		4,000
54212-Landscape/Grounds Maint		20,000		20,000		40,000
54264-Wa Dept Of Revenue		14,950		15,200		30,150
54265-Operating Assessments/Taxes		11,000		11,000		22,000
54302-Cell Phone		8,400		8,400		16,800
54321-IF IT Expenses		586,689		625,692		1,212,381
54324-IF IT Replacement		40,293		40,293		80,586
54401-Airfare		9,000		9,000		18,000
54402-Local Mileage		5,700		5,700		11,400
54451-Advertising		150,000		150,000		300,000
54501-Operating Rentals/Leases		316,500		346,500		663,000
54702-Utility Light/Power Service		9,000		9,000		18,000
54706-Utility Natural Gas		11,265		11,265		22,530
54801-Repairs/Maintenance		8,200		8,200		16,400
54802-Building Repairs/Maintenance		1,500		1,500		3,000
54803-Equipment Repairs/Maintenance		1,500		1,500		3,000
54841-IF Fleet Repairs/Maintenance		169,500		169,500		339,000
54842-IF Facility Repairs		73,162		72,604		145,766
54844-IF Fleet Communications		500		500		1,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54845-IF Car Wash		675		675		1,350
54848-IF Fuel		180,750		180,750		361,500
54901-Misc Services/Charges		46,000		46,000		92,000
54902-Registration/Schooling		9,000		9,000		18,000
54904-Oth Dues/Subscripnts/Membershp		8,600		8,600		17,200
54909-Printing/Binding/Repro		57,000		57,000		114,000
54914-Bank Fees		129,000		129,000		258,000
54990-Bad Debt Expense/Nsf Checks		2,500		2,500		5,000
54999-Other Misc Charges		1,300		1,300		2,600
59951-Reserve For Budget Adjustment		250,000		250,000		500,000
59954-Reserve For Total Cost Compens		52,650		54,230		106,880
80101-Operating Transfers Out		750,000		750,000		1,500,000
80102-Operating Transfer Out-Debt		53,794		27,322		81,116
54110-Parks Athletics						
36291-Other Rents/Charges	10,000		10,000		20,000	
36993-Admin Fee - Impact Fees	60,000		60,000		120,000	
51001-Base Wages		155,203		159,977		315,181
51002-Temp/Seasonal Wages		139,675		152,049		291,724
51290-Longevity Pay		522		522		1,044
51640-Deferred Compensation-Matching		3,240		3,240		6,480
52110-Social Security		23,238		24,606		47,844
52210-Retirement		17,130		17,655		34,785
52310-Medical Insurance		29,539		30,497		60,036
52320-Dental Insurance		3,084		3,084		6,168
52330-Life Insurance		614		632		1,247
52340-Disability Insurance		213		218		431
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		408		421		829
54402-Local Mileage		250		250		500
54902-Registration/Schooling		1,000		1,000		2,000
80102-Operating Transfer Out-Debt		127,568		127,568		255,136
54111-Parks Youth Leagues						
34761-Program Fees	50,000		50,000		100,000	
53201-Operating Supplies		1,000		1,000		2,000
53250-Recreational Supplies		14,300		14,300		28,600
54112-Parks Adult Flag Football						
34765-Program Fees-Taxable	35,000		40,000		75,000	
53201-Operating Supplies		500		500		1,000
53202-Clothing		2,500		2,500		5,000
53250-Recreational Supplies		350		350		700
54113-Parks Adult Soccer						
34765-Program Fees-Taxable	2,500		2,500		5,000	
53201-Operating Supplies		200		200		400
54114-Parks Adult Volleyball						
34765-Program Fees-Taxable	134,600		134,600		269,200	
53201-Operating Supplies		1,000		1,000		2,000
53202-Clothing		3,500		3,500		7,000
53250-Recreational Supplies		6,000		6,000		12,000
54115-Parks Adult Softball						
34765-Program Fees-Taxable	223,512		230,000		453,512	
53201-Operating Supplies		1,500		1,500		3,000
53202-Clothing		4,500		5,000		9,500
53250-Recreational Supplies		21,000		22,000		43,000
54201-Contractual Services		23,000		23,000		46,000
54120-Personal Interest						
51001-Base Wages		87,402		89,311		176,713
51290-Longevity Pay		418		418		835
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		6,718		6,864		13,582
52210-Retirement		9,660		9,870		19,530
52310-Medical Insurance		14,077		14,535		28,612
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		347		354		702
52340-Disability Insurance		213		218		431
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		230		235		465
54501-Operating Rentals/Leases		1,000		500		1,500
54902-Registration/Schooling		500		500		1,000
54122-Parks Camps						
34761-Program Fees	61,950		61,950		123,900	
51002-Temp/Seasonal Wages		32,167		34,629		66,796
52110-Social Security		2,608		2,808		5,416
53250-Recreational Supplies		1,800		1,800		3,600
54123-Parks Youth Programs						
34761-Program Fees	57,750		57,750		115,500	
54201-Contractual Services		12,000		10,000		22,000
54124-Parks Adult Programs						
34761-Program Fees	25,200		26,460		51,660	
54201-Contractual Services		16,500		16,500		33,000
54130-Parks Corbin Art Center						
34761-Program Fees	195,000		210,000		405,000	
36240-Space Facilities Rent - St	7,300		9,000		16,300	
51001-Base Wages		74,239		77,480		151,819
51002-Temp/Seasonal Wages		73,259		81,684		155,043
51210-Overtime		50		50		100
51290-Longevity Pay		418		418		835
51400-Specialty Pay		200		200		400
51640-Deferred Compensation-Matching		1,440		1,440		2,880
52110-Social Security		11,667		12,582		24,249
52210-Retirement		8,223		8,569		16,792
52310-Medical Insurance		13,939		14,393		28,331
52320-Dental Insurance		1,548		1,548		3,096
52330-Life Insurance		293		305		597
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		196		204		400
53201-Operating Supplies		3,570		3,570		7,140
53250-Recreational Supplies		9,300		9,300		18,600



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53502-Minor Equipment		2,000				4,000
54201-Contractual Services		28,000		25,000		53,000
54209-IT/Data Services		1,500		1,500		3,000
54301-Telephone		1,200		1,200		2,400
54302-Cell Phone		1,200		1,200		2,400
54402-Local Mileage		700		700		1,400
54701-Public Utility Service		13,600		14,000		27,600
54702-Utility Light/Power Service		4,300		4,500		8,800
54706-Utility Natural Gas		3,900		4,000		7,900
54850-Other Repairs/Maintenance		1,900		1,900		3,800
54902-Registration/Schooling		1,500		1,500		3,000
54140-Parks Outdoor Programs						
34761-Program Fees	83,000		83,000		166,000	
34765-Program Fees-Taxable	44,000		46,000		90,000	
51001-Base Wages		87,402		89,311		176,713
51002-Temp/Seasonal Wages		49,306		50,727		100,033
51210-Overtime		2,500		2,500		5,000
51290-Longevity Pay		383		418		800
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		10,714		10,977		21,691
52210-Retirement		9,656		9,870		19,527
52310-Medical Insurance		9,038		9,345		18,383
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		347		354		702
52340-Disability Insurance		213		218		431
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		230		235		465
53101-Office Supplies		300		300		600
53201-Operating Supplies		1,300		1,300		2,600
53250-Recreational Supplies		500		500		1,000
54201-Contractual Services		61,000		61,000		122,000
54402-Local Mileage		750		500		1,250
54404-Operational Travel		3,300		-		3,300
54702-Utility Light/Power Service		1,000		1,000		2,000
54850-Other Repairs/Maintenance		2,000		2,000		4,000
54902-Registration/Schooling		1,250		750		2,000
54904-Oth Dues/Subscriptns/Membershp		500		500		1,000
54908-Permits/Other Fees		300		300		600
54150-Parks Aquatics						
34171-Vending Machine Sales		1,000		1,000		2,000
34761-Program Fees	254,500		260,000		514,500	
34795-Advertising		3,000		6,000		9,000
34799-Other Misc		1,000		1,000		2,000
36291-Other Rents/Charges		60,000		60,000		120,000
36710-Contributions/Donations		14,000		14,000		28,000
51001-Base Wages		133,113		136,954		270,066
51002-Temp/Seasonal Wages		638,250		675,250		1,313,500
51210-Overtime		1,500		1,500		3,000
51290-Longevity Pay		381		397		778
51400-Specialty Pay		100		100		200
51605-Cell Phone Allowance		500		500		1,000
51640-Deferred Compensation-Matching		2,664		2,664		5,328
52110-Social Security		61,962		65,257		127,220
52210-Retirement		14,684		15,109		29,793
52310-Medical Insurance		19,910		20,564		40,474
52320-Dental Insurance		2,465		2,465		4,930
52330-Life Insurance		526		541		1,067
52340-Disability Insurance		213		218		430
52400-Industrial Insurance		287		287		573
52600-Wa Paid Family & Medical Leave		350		360		710
53101-Office Supplies		500		500		1,000
53201-Operating Supplies		16,000		16,000		32,000
53202-Clothing		4,000		4,000		8,000
53203-Chemical/Lab Supplies		150,000		150,000		300,000
53501-Small Tools		500		500		1,000
53502-Minor Equipment		3,000		3,000		6,000
54201-Contractual Services		11,000		11,000		22,000
54209-IT/Data Services		2,400		2,400		4,800
54401-Airfare		500		500		1,000
54402-Local Mileage		1,000		1,250		2,250
54501-Operating Rentals/Leases		2,000		2,000		4,000
54701-Public Utility Service		205,000		205,000		410,000
54702-Utility Light/Power Service		76,000		76,000		152,000
54703-Util Garbage/Waste Removal		1,000		1,000		2,000
54706-Utility Natural Gas		10,300		10,400		20,700
54801-Repairs/Maintenance		35,000		35,000		70,000
54902-Registration/Schooling		1,000		1,000		2,000
54908-Permits/Other Fees		15,000		15,000		30,000
54999-Other Misc Charges		1,000		1,000		2,000
54160-Parks Therapeutic Recreation Service						
34660-Developmental Disab Serv/Chrg	110,000		110,000		220,000	
36710-Contributions/Donations	1,000		1,000		2,000	
51001-Base Wages		87,402		89,311		176,713
51002-Temp/Seasonal Wages		43,475		45,250		88,725
51210-Overtime		2,000		2,000		4,000
51290-Longevity Pay		835		835		1,670
51605-Cell Phone Allowance		700		700		1,400
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		10,275		10,565		20,840
52210-Retirement		9,706		9,916		19,622
52310-Medical Insurance		14,077		14,535		28,612
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		349		356		705
52340-Disability Insurance		214		219		433
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		231		236		467
53201-Operating Supplies		8,000		7,000		15,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53202-Clothing		2,000		2,000		4,000
53250-Recreational Supplies		17,000		17,000		34,000
54201-Contractual Services		23,000		23,000		46,000
54402-Local Mileage		1,400		1,400		2,800
54702-Utility Light/Power Service		300		400		700
54803-Equipment Repairs/Maintenance		250		250		500
54902-Registration/Schooling		1,000		1,000		2,000
54904-Oth Dues/Subscripnts/Membershp		100		100		200
54908-Permits/Other Fees		100		100		200
54909-Printing/Binding/Repro		1,500		1,500		3,000
54170-Parks Sports Complexes						
51001-Base Wages		169,383		186,618		356,002
51290-Longevity Pay		214		341		555
51640-Deferred Compensation-Matching		2,448		2,448		4,896
52110-Social Security		12,974		14,302		27,277
52210-Retirement		18,656		20,566		39,221
52310-Medical Insurance		25,587		26,451		52,038
52320-Dental Insurance		4,180		4,180		8,359
52330-Life Insurance		670		735		1,404
52400-Industrial Insurance		484		484		967
52600-Wa Paid Family & Medical Leave		444		490		934
54171-Parks Dwight Merkel						
34795-Advertising	5,500		5,500		11,000	
34799-Other Misc	1,000		1,000		2,000	
36240-Space Facilities Rent - St	330,000		336,000		666,000	
36250-Space/Facility Lease-Lt	6,000		6,000		12,000	
51002-Temp/Seasonal Wages		232,863		232,863		465,726
51210-Overtime		2,000		2,000		4,000
52110-Social Security		18,881		18,881		37,762
53201-Operating Supplies		35,000		35,000		70,000
53303-Motor Fuel-Outside Vendor		3,000		3,000		6,000
54201-Contractual Services		1,500		1,500		3,000
54209-IT/Data Services		2,000		2,000		4,000
54301-Telephone		3,000		3,000		6,000
54302-Cell Phone		500		500		1,000
54501-Operating Rentals/Leases		51,300		51,300		102,600
54701-Public Utility Service		76,000		76,000		152,000
54702-Utility Light/Power Service		73,000		73,000		146,000
54801-Repairs/Maintenance		22,000		22,000		44,000
54803-Equipment Repairs/Maintenance		11,000		11,000		22,000
54908-Permits/Other Fees		300		300		600
54172-Parks Franklin Park						
36240-Space Facilities Rent - St	47,218		50,000		97,218	
51210-Overtime		5,000		5,000		10,000
53201-Operating Supplies		4,500		4,500		9,000
54702-Utility Light/Power Service		17,510		17,510		35,020
54801-Repairs/Maintenance		700		700		1,400
54802-Building Repairs/Maintenance		2,500		2,500		5,000
54803-Equipment Repairs/Maintenance		2,500		2,500		5,000
54173-Parks Southeast						
34795-Advertising	1,000		1,000		2,000	
36240-Space Facilities Rent - St	49,401		50,000		99,401	
51210-Overtime		1,000		1,000		2,000
53201-Operating Supplies		4,000		4,000		8,000
54701-Public Utility Service		26,000		26,000		52,000
54702-Utility Light/Power Service		1,500		1,500		3,000
54801-Repairs/Maintenance		5,000		5,000		10,000
54803-Equipment Repairs/Maintenance		800		800		1,600
54908-Permits/Other Fees		100		100		200
54180-Parks Community Centers						
54143-IF Operating Leases		7,500		7,500		15,000
54201-Contractual Services		629,823		629,823		1,259,646
54702-Utility Light/Power Service		5,150		5,150		10,300
54190-Parks Recreation Grants						
54143-IF Operating Leases		9,450		9,450		18,900
54310-Riverfront Park Maintenance						
51001-Base Wages		58,195		60,654		118,848
51210-Overtime		4,000		4,000		8,000
51640-Deferred Compensation-Matching		1,152		1,152		2,304
52110-Social Security		4,452		4,640		9,092
52210-Retirement		6,401		6,672		13,073
52310-Medical Insurance		19,815		20,445		40,260
52320-Dental Insurance		1,548		1,548		3,096
52330-Life Insurance		217		224		441
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		152		159		311
54302-Cell Phone		1,000		1,000		2,000
54303-Mobile Broadband		1,000		1,000		2,000
54324-IF IT Replacement		6,120		6,120		12,240
80102-Operating Transfer Out-Debt		237,029		120,393		357,422
54311-Parks Grounds/Facilities						
51001-Base Wages		778,000		819,910		1,597,910
51002-Temp/Seasonal Wages		370,000		370,000		740,000
51210-Overtime		22,000		22,000		44,000
51225-Standby Pay		1,500		1,500		3,000
51230-Shift Differential Premium		500		500		1,000
51290-Longevity Pay		1,958		2,105		4,063
51400-Specialty Pay		600		600		1,200
51640-Deferred Compensation-Matching		13,824		13,824		27,648
52110-Social Security		89,667		92,884		182,551
52210-Retirement		85,795		90,422		176,217
52310-Medical Insurance		151,363		156,332		307,695
52320-Dental Insurance		18,576		18,576		37,152
52330-Life Insurance		3,052		3,204		6,255
52400-Industrial Insurance		2,150		2,150		4,300
52600-Wa Paid Family & Medical Leave		2,044		2,154		4,197
53201-Operating Supplies		68,000		68,000		136,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53202-Clothing		12,000		12,000		24,000
53501-Small Tools		6,000		6,000		12,000
53502-Minor Equipment		76,000		76,000		152,000
54201-Contractual Services		50,000		50,000		100,000
54209-IT/Data Services		6,200		6,200		12,400
54301-Telephone		1,000		1,000		2,000
54302-Cell Phone		6,100		6,100		12,200
54303-Mobile Broadband		1,000		1,000		2,000
54501-Operating Rentals/Leases		26,000		26,000		52,000
54701-Public Utility Service		120,000		120,000		240,000
54702-Utility Light/Power Service		186,000		186,000		372,000
54703-Util Garbage/Waste Removal		1,000		1,000		2,000
54706-Utility Natural Gas		50,000		50,000		100,000
54801-Repairs/Maintenance		35,000		35,000		70,000
54802-Building Repairs/Maintenance		20,000		20,000		40,000
54803-Equipment Repairs/Maintenance		35,000		35,000		70,000
54902-Registration/Schooling		6,000		6,000		12,000
54906-Laundry/Janitorial Services		7,000		7,000		14,000
54908-Permits/Other Fees		8,000		8,000		16,000
54920-Alarm/Security Services		7,500		7,500		15,000
54312-Parks Mechanical						
51001-Base Wages		213,633		222,660		436,292
51002-Temp/Seasonal Wages		33,300		33,300		66,600
51210-Overtime		13,000		13,000		26,000
51290-Longevity Pay		827		835		1,662
51640-Deferred Compensation-Matching		4,032		4,032		8,064
52110-Social Security		19,106		19,797		38,903
52210-Retirement		23,591		24,584		48,175
52310-Medical Insurance		46,161		47,653		93,814
52320-Dental Insurance		4,644		4,644		9,288
52330-Life Insurance		830		861		1,691
52400-Industrial Insurance		537		537		1,075
52600-Wa Paid Family & Medical Leave		562		586		1,148
53202-Clothing		1,000		1,000		2,000
53210-Repair & Maintenance Supplies		10,000		10,000		20,000
53501-Small Tools		500		500		1,000
53502-Minor Equipment		2,500		2,500		5,000
54201-Contractual Services		240,000		240,000		480,000
54302-Cell Phone		1,000		1,000		2,000
54501-Operating Rentals/Leases		5,000		5,000		10,000
54801-Repairs/Maintenance		10,000		10,000		20,000
54908-Permits/Other Fees		1,000		1,000		2,000
54313-Huntington Park						
34791-Other Culture/Recreation Fees	26,000		26,000		52,000	
34919-IF Other General Govt Services	40,000		40,000		80,000	
51002-Temp/Seasonal Wages		37,000		37,000		74,000
52110-Social Security		3,000		3,000		6,000
53201-Operating Supplies		5,000		5,000		10,000
53502-Minor Equipment		1,000		1,000		2,000
54801-Repairs/Maintenance		3,000		3,000		6,000
54314-Parks Rotary Fountain						
53201-Operating Supplies		5,000		5,000		10,000
53502-Minor Equipment		500		500		1,000
54201-Contractual Services		1,000		1,000		2,000
54801-Repairs/Maintenance		1,000		1,000		2,000
54803-Equipment Repairs/Maintenance		5,000		5,000		10,000
54908-Permits/Other Fees		400		400		800
54330-Parks Attractions						
51001-Base Wages		144,127		156,846		300,973
51290-Longevity Pay		626		774		1,401
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		11,074		12,058		23,132
52210-Retirement		15,923		17,338		33,261
52310-Medical Insurance		22,842		23,597		46,439
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		579		627		1,206
52340-Disability Insurance		352		383		735
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		379		413		792
53202-Clothing		5,000		5,000		10,000
54264-Wa Dept Of Revenue		3,500		3,500		7,000
54302-Cell Phone		1,100		1,100		2,200
54303-Mobile Broadband		3,000		3,000		6,000
54331-Parks Sky Ride						
34731-Activity Fees	1,250,000		1,250,000		2,500,000	
51002-Temp/Seasonal Wages		72,150		72,150		144,300
52110-Social Security		5,850		5,850		11,700
53201-Operating Supplies		2,000		2,000		4,000
54264-Wa Dept Of Revenue		6,000		6,000		12,000
54999-Other Misc Charges		1,000		1,000		2,000
54332-Parks Loeff Carrousel						
34731-Activity Fees	440,000		440,000		880,000	
51002-Temp/Seasonal Wages		67,525		67,525		135,050
52110-Social Security		5,475		5,475		10,950
53201-Operating Supplies		3,500		3,500		7,000
54264-Wa Dept Of Revenue		4,000		4,000		8,000
54706-Utility Natural Gas		9,100		9,100		18,200
54999-Other Misc Charges		1,000		1,000		2,000
54333-Parks Ice Ribbon						
34731-Activity Fees	370,000		370,000		740,000	
34791-Other Culture/Recreation Fees	230,000		230,000		460,000	
34797-Sponsorship Fees	18,000		18,000		36,000	
34799-Other Misc	1,000		1,000		2,000	
51002-Temp/Seasonal Wages		78,625		78,625		157,250
52110-Social Security		6,375		6,375		12,750
53201-Operating Supplies		2,500		2,500		5,000
53502-Minor Equipment		10,000		10,000		20,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54264-Wa Dept Of Revenue		3,000		3,000		6,000
54701-Public Utility Service		16,175		16,175		32,350
54999-Other Misc Charges		7,000		7,000		14,000
80102-Operating Transfer Out-Debt		43,044		43,044		86,088
54334-Parks Skate Ribbon						
34791-Other Culture/Recreation Fees	30,000		30,000		60,000	
51002-Temp/Seasonal Wages		64,750		64,750		129,500
51210-Overtime		500		500		1,000
52110-Social Security		5,250		5,250		10,500
53201-Operating Supplies		500		500		1,000
53502-Minor Equipment		10,000		10,000		20,000
54999-Other Misc Charges		1,000		1,000		2,000
54341-Parks Pavilion Productions						
34741-Event Admission Fees	77,000		77,000		154,000	
34742-Box Office	300,000		300,000		600,000	
34797-Sponsorship Fees	145,000		145,000		290,000	
36240-Space Facilities Rent - St	150,000		150,000		300,000	
36284-Concessions-Contracted	215,000		215,000		430,000	
51001-Base Wages		90,688		98,193		188,881
51002-Temp/Seasonal Wages		3,700		3,700		7,400
51210-Overtime		2,000		2,000		4,000
51290-Longevity Pay		-		49		49
51640-Deferred Compensation-Matching		1,440		1,440		2,880
52110-Social Security		7,238		7,815		15,053
52210-Retirement		9,976		10,807		20,782
52310-Medical Insurance		17,439		18,005		35,444
52320-Dental Insurance		1,843		1,843		3,686
52330-Life Insurance		362		390		752
52340-Disability Insurance		220		239		459
52400-Industrial Insurance		215		215		430
52600-Wa Paid Family & Medical Leave		238		257		495
53201-Operating Supplies		12,500		12,500		25,000
53502-Minor Equipment		5,000		5,000		10,000
54201-Contractual Services		470,000		470,000		940,000
54209-IT/Data Services		5,500		5,500		11,000
54302-Cell Phone		4,000		4,000		8,000
54303-Mobile Broadband		2,000		2,000		4,000
54501-Operating Rentals/Leases		12,000		12,000		24,000
54908-Permits/Other Fees		4,000		4,000		8,000
54342-Parks General Events						
34176-Concessions	140,000		140,000		280,000	
36240-Space Facilities Rent - St	90,000		90,000		180,000	
51001-Base Wages		135,237		146,853		282,090
51002-Temp/Seasonal Wages		23,125		23,125		46,250
51210-Overtime		2,000		2,000		4,000
51290-Longevity Pay		522		639		1,161
51640-Deferred Compensation-Matching		360		360		720
52110-Social Security		12,261		13,158		25,419
52210-Retirement		14,933		16,224		31,158
52310-Medical Insurance		25,703		26,538		52,241
52320-Dental Insurance		2,765		2,765		5,530
52330-Life Insurance		542		586		1,127
52340-Disability Insurance		330		358		688
52400-Industrial Insurance		322		322		645
52600-Wa Paid Family & Medical Leave		356		386		742
53201-Operating Supplies		2,000		2,000		4,000
53401-Items Purchased For Inventory		70,000		70,000		140,000
53502-Minor Equipment		1,000		1,000		2,000
54201-Contractual Services		5,000		5,000		10,000
54302-Cell Phone		1,000		1,000		2,000
54501-Operating Rentals/Leases		2,000		2,000		4,000
54908-Permits/Other Fees		2,000		2,000		4,000
54343-Parks Community Engagement						
34731-Activity Fees	2,000		2,000		4,000	
34797-Sponsorship Fees	130,000		130,000		260,000	
36240-Space Facilities Rent - St	20,000		20,000		40,000	
36284-Concessions-Contracted	38,000		38,000		76,000	
51001-Base Wages		138,802		141,834		280,637
51002-Temp/Seasonal Wages		7,400		7,400		14,800
51210-Overtime		1,000		1,000		2,000
51640-Deferred Compensation-Matching		3,240		3,240		6,480
52110-Social Security		11,218		11,450		22,669
52210-Retirement		15,268		15,602		30,870
52310-Medical Insurance		25,648		26,488		52,135
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		551		558		1,108
52340-Disability Insurance		337		345		682
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		364		372		735
53201-Operating Supplies		26,000		26,000		52,000
53401-Items Purchased For Inventory		15,000		15,000		30,000
53502-Minor Equipment		3,000		3,000		6,000
54201-Contractual Services		120,000		120,000		240,000
54302-Cell Phone		1,000		1,000		2,000
54501-Operating Rentals/Leases		12,500		12,500		25,000
54908-Permits/Other Fees		5,200		5,200		10,400
54344-Parks Private Rentals						
34731-Activity Fees	15,000		15,000		30,000	
36240-Space Facilities Rent - St	74,000		74,000		148,000	
36284-Concessions-Contracted	20,000		20,000		40,000	
51001-Base Wages		85,251		87,114		172,365
51002-Temp/Seasonal Wages		1,387		1,387		2,774
51290-Longevity Pay		209		209		418
52110-Social Security		6,651		6,793		13,444
52210-Retirement		9,401		9,605		19,006
52310-Medical Insurance		14,077		14,535		28,612
52320-Dental Insurance		1,536		1,536		3,072

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52330-Life Insurance		338		345		684
52340-Disability Insurance		208		212		420
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		224		229		453
53201-Operating Supplies		2,500		2,500		5,000
53502-Minor Equipment		1,000		1,000		2,000
54201-Contractual Services		1,000		1,000		2,000
54302-Cell Phone		1,000		1,000		2,000
54501-Operating Rentals/Leases		1,000		1,000		2,000
54901-Misc Services/Charges		10,000		10,000		20,000
54350-Parks Concessions						
54264-Wa Dept Of Revenue		500		500		1,000
54351-Parks Manito Park Bench						
36284-Concessions-Contracted	20,000		20,000		40,000	
53502-Minor Equipment		2,500		2,500		5,000
54201-Contractual Services		1,000		1,000		2,000
54701-Public Utility Service		2,650		2,650		5,300
54803-Equipment Repairs/Maintenance		2,500		2,500		5,000
54352-Parks Sky Ribbon Café						
36284-Concessions-Contracted	10,000		10,000		20,000	
53502-Minor Equipment		2,500		2,500		5,000
54201-Contractual Services		1,000		1,000		2,000
54803-Equipment Repairs/Maintenance		2,500		2,500		5,000
54908-Permits/Other Fees		1,000		1,000		2,000
54353-Parks Tickets & Treats						
34176-Concessions	90,000		90,000		180,000	
51002-Temp/Seasonal Wages		27,750		27,750		55,500
52110-Social Security		2,250		2,250		4,500
53401-Items Purchased For Inventory		25,000		25,000		50,000
53502-Minor Equipment		1,000		1,000		2,000
54201-Contractual Services		1,000		1,000		2,000
54803-Equipment Repairs/Maintenance		2,000		2,000		4,000
54999-Other Misc Charges		800		800		1,600
54355-Parks Dwight Merkel						
54201-Contractual Services		1,000		1,000		2,000
54209-It/Data Services		2,000		2,000		4,000
54803-Equipment Repairs/Maintenance		2,000		2,000		4,000
54360-Parks Retail						
34178-Sale of Taxable Merchandise	310,000		310,000		620,000	
34179-Sale Of Merchandise	20,000		20,000		40,000	
51002-Temp/Seasonal Wages		60,125		60,125		120,250
51210-Overtime		500		500		1,000
52110-Social Security		4,875		4,875		9,750
53201-Operating Supplies		2,000		2,000		4,000
53401-Items Purchased For Inventory		155,000		155,000		310,000
54201-Contractual Services		1,000		1,000		2,000
54370-Parks Parking						
35990-Misc Fines/Penalties	3,000		3,000		6,000	
36231-Parking	380,000		380,000		760,000	
36250-Space/Facility Lease-Lt	15,000		15,000		30,000	
51002-Temp/Seasonal Wages		15,725		15,725		31,450
52110-Social Security		1,275		1,275		2,550
53201-Operating Supplies		5,000		5,000		10,000
54201-Contractual Services		8,000		8,000		16,000
54264-Wa Dept Of Revenue		1,500		1,500		3,000
54801-Repairs/Maintenance		3,000		3,000		6,000
54901-Misc Services/Charges		3,000		3,000		6,000
54500-Parks Operations						
34176-Concessions	300		300		600	
34791-Other Culture/Recreation Fees	5,000		5,000		10,000	
34939-IF Environmental Services	35,000		35,000		70,000	
36140-Interest On Cont/Notes/Ar	130		130		260	
36240-Space Facilities Rent - St	60,000		60,000		120,000	
36250-Space/Facility Lease-Lt	10,000		10,000		20,000	
51001-Base Wages		1,713,565		1,828,743		3,542,308
51002-Temp/Seasonal Wages		571,000		571,000		1,142,000
51210-Overtime		4,500		4,500		9,000
51220-Out Of Grade		10,500		10,500		21,000
51290-Longevity Pay		5,451		5,744		11,195
51400-Specialty Pay		4,500		4,500		9,000
51605-Cell Phone Allowance		500		500		1,000
51640-Deferred Compensation-Matching		20,592		20,592		41,184
52110-Social Security		171,722		180,555		352,277
52210-Retirement		189,092		201,794		390,885
52310-Medical Insurance		257,541		266,112		523,653
52320-Dental Insurance		36,688		36,688		73,375
52330-Life Insurance		6,717		7,144		13,861
52400-Industrial Insurance		4,246		4,246		8,492
52600-Wa Paid Family & Medical Leave		4,504		4,807		9,311
53101-Office Supplies		1,200		1,200		2,400
53201-Operating Supplies		60,300		60,300		120,600
53202-Clothing		6,400		6,400		12,800
53202-Lubricants		3,500		3,500		7,000
53501-Small Tools		25,200		25,200		50,400
53502-Minor Equipment		5,000		5,000		10,000
54201-Contractual Services		9,000		9,000		18,000
54301-Telephone		1,000		1,000		2,000
54302-Cell Phone		1,420		1,420		2,840
54501-Operating Rentals/Leases		12,400		12,400		24,800
54701-Public Utility Service		700,000		700,000		1,400,000
54702-Utility Light/Power Service		106,386		106,386		212,772
54703-Util Garbage/Waste Removal		1,200		1,200		2,400
54704-Hazardous Waste Disposal		618		618		1,236
54706-Utility Natural Gas		3,000		3,000		6,000
54802-Building Repairs/Maintenance		27,500		27,500		55,000
54803-Equipment Repairs/Maintenance		25,500		25,500		51,000
54852-General Repairs/Maint		106,000		106,000		212,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54904-Oth Dues/Subscripnts/Membershp		200		200		400
54906-Laundry/Janitorial Services		4,200		4,200		8,400
54908-Permits/Other Fees		1,500		1,500		3,000
54600-Parks Horticultural						
36240-Space Facilities Rent - St	30,000		30,000		60,000	
36710-Contributions/Donations	80,000		80,000		160,000	
51001-Base Wages		738,274		773,997		1,512,271
51002-Temp/Seasonal Wages		239,210		239,210		478,420
51210-Overtime		2,000		2,000		4,000
51220-Out Of Grade		500		500		1,000
51230-Shift Differential Premium		650		650		1,300
51290-Longevity Pay		3,758		3,993		7,752
51400-Specialty Pay		5,500		5,500		11,000
51640-Deferred Compensation-Matching		11,520		11,520		23,040
52110-Social Security		72,060		74,811		146,872
52210-Retirement		81,624		85,579		167,203
52310-Medical Insurance		136,764		141,223		277,987
52320-Dental Insurance		15,480		15,480		30,960
52330-Life Insurance		2,907		3,042		5,950
52400-Industrial Insurance		1,792		1,792		3,583
52600-Wa Paid Family & Medical Leave		1,944		2,038		3,983
53101-Office Supplies		500		500		1,000
53201-Operating Supplies		47,350		47,350		94,700
53202-Clothing		2,000		2,000		4,000
53303-Motor Fuel-Outside Vendor		3,000		3,000		6,000
53501-Small Tools		2,880		2,880		5,760
53502-Minor Equipment		8,500		8,500		17,000
54101-Professional Services		7,500		7,500		15,000
54201-Contractual Services		10,000		10,000		20,000
54209-IT/Data Services		1,000		1,000		2,000
54265-Operating Assessments/Taxes		4,050		4,050		8,100
54301-Telephone		1,300		1,300		2,600
54302-Cell Phone		700		700		1,400
54701-Public Utility Service		120,000		120,000		240,000
54702-Utility Light/Power Service		30,000		30,000		60,000
54706-Utility Natural Gas		40,000		40,000		80,000
54801-Repairs/Maintenance		6,000		6,000		12,000
54802-Building Repairs/Maintenance		7,200		7,200		14,400
54803-Equipment Repairs/Maintenance		10,000		10,000		20,000
54852-General Repairs/Maint		12,500		12,500		25,000
54899-Misc Repairs/Maintenance		1,100		1,100		2,200
54904-Oth Dues/Subscripnts/Membershp		410		410		820
54906-Laundry/Janitorial Services		1,500		1,500		3,000
54908-Permits/Other Fees		550		550		1,100
54909-Printing/Binding/Repro		1,000		1,000		2,000
54920-Alarm/Security Services		3,000		3,000		6,000
54700-Parks Natural Resources						
51001-Base Wages		114,307		116,804		231,110
51290-Longevity Pay		392		418		809
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		8,774		8,967		17,742
52210-Retirement		12,617		12,894		25,511
52310-Medical Insurance		14,077		14,535		28,612
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		448		458		906
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		301		307		608
54701-Urban Forestry						
32293-Commercial Tree License	1,000		1,000		2,000	
34199-Other General Govt Services	30,000		30,000		60,000	
36310-Insurance Premiums/Recoveries	12,000		12,000		24,000	
36710-Contributions/Donations	15,000		15,000		30,000	
39710-From General Fund	66,000		66,000		132,000	
51001-Base Wages		421,572		438,434		860,006
51002-Temp/Seasonal Wages		46,957		46,957		93,914
51290-Longevity Pay		1,726		1,900		3,626
51400-Specialty Pay		1,500		1,500		3,000
51640-Deferred Compensation-Matching		7,704		7,704		15,408
52110-Social Security		36,189		37,493		73,682
52210-Retirement		46,563		48,437		95,000
52310-Medical Insurance		66,659		68,833		135,492
52320-Dental Insurance		7,564		7,564		15,127
52330-Life Insurance		1,658		1,722		3,381
52340-Disability Insurance		437		437		875
52400-Industrial Insurance		878		878		1,756
52600-Wa Paid Family & Medical Leave		1,109		1,154		2,263
53101-Office Supplies		100		100		200
53201-Operating Supplies		20,000		20,000		40,000
53202-Clothing		1,000		1,000		2,000
53502-Minor Equipment		5,000		5,000		10,000
54103-Medical Services		200		200		400
54201-Contractual Services		5,000		5,000		10,000
54205-Background Checks		2,000		2,000		4,000
54402-Local Mileage		300		300		600
54409-Other Transportation Expenses		500		500		1,000
54701-Public Utility Service		6,500		6,500		13,000
54803-Equipment Repairs/Maintenance		9,000		9,000		18,000
54820-Software Maintenance		1,200		1,200		2,400
54841-IF Fleet Repairs/Maintenance		21,250		21,250		42,500
54847-IF Motor Pool		60		60		120
54848-IF Fuel		12,500		12,500		25,000
54902-Registration/Schooling		3,300		3,300		6,600
54904-Oth Dues/Subscripnts/Membershp		1,100		1,100		2,200
54702-Parks General Operations						
54212-Landscape/Grounds Maint		50,000		50,000		100,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54703-Parks Finch Arboretum						
36240-Space Facilities Rent - St	4,000		4,000		8,000	
51001-Base Wages		76,185		79,404		155,588
51002-Temp/Seasonal Wages		41,625		41,625		83,250
51290-Longevity Pay		418		418		835
51400-Specialty Pay		200		200		400
51640-Deferred Compensation-Matching		1,440		1,440		2,880
52110-Social Security		9,235		9,481		18,716
52210-Retirement		8,426		8,780		17,207
52310-Medical Insurance		12,013		12,409		24,421
52320-Dental Insurance		1,548		1,548		3,096
52330-Life Insurance		300		312		612
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		201		209		410
53201-Operating Supplies		7,500		7,500		15,000
53502-Minor Equipment		2,000		2,000		4,000
54201-Contractual Services		7,500		7,500		15,000
54301-Telephone		2,000		2,000		4,000
54701-Public Utility Service		14,800		14,800		29,600
54702-Utility Light/Power Service		10,700		10,700		21,400
54803-Equipment Repairs/Maintenance		1,000		1,000		2,000
54852-General Repairs/Maint		4,000		4,000		8,000
54899-Misc Repairs/Maintenance		2,000		2,000		4,000
54902-Registration/Schooling		600		600		1,200
54961-Urban Forestry						
54908-Permits/Other Fees		100		100		200
95364-Parks Grant						
33427-Rec & Conservation Funding Brd	1,000,000		1,000,000		2,000,000	
56701-Reserve For Capital Outlay		1,000,000		1,000,000		2,000,000
95497-Parks DNR USDA						
33310-Dept Of Agriculture	10,000		10,000		20,000	
54201-Contractual Services		10,000		10,000		20,000
95849-RCO Southeast Complex (Inactive)						
56310-Roadways/Paths		150,000		1,000,000		1,150,000
99999-Revenue & Other (Inactive)						
36111-Investment Interest/Dividends	43,000		36,000		79,000	
<b>1400-Parks And Recreation Fund Total</b>	<b>26,793,868</b>	<b>27,344,962</b>	<b>27,340,589</b>	<b>28,659,329</b>	<b>54,134,457</b>	<b>56,004,291</b>
<b>1440-Fire Grants - Miscellaneous</b>						
<b>1440-Fire Grants Miscellaneous</b>						
35114-Community Risk Reduction						
36710-Contributions/Donations	6,390		6,390		12,780	
53502-Minor Equipment		6,390		6,390		12,780
91696-Prehospital Participation Grant						
33449-State Department Of Health	1,500		1,500		3,000	
53204-Safety Supplies		1,500		1,500		3,000
93537-DHS Non-Cash Assistance						
33197-Dept Of Homeland Security	1,500		1,500		3,000	
54401-Airfare		1,500		1,500		3,000
93545-EMW-2021-FP-00240						
33197-Dept Of Homeland Security	13,434		-		13,434	
53209-Promotional Supplies		13,434		-		13,434
93546-DNR Fuels Mitigation Grant						
33399-Federal Grants Indirect-Misc	1,503,000		1,203,000		2,706,000	
53502-Minor Equipment		3,000		3,000		6,000
54201-Contractual Services		1,500,000		1,200,000		2,700,000
<b>1440-Fire Grants Miscellaneous Total</b>	<b>1,525,824</b>	<b>1,525,824</b>	<b>1,212,390</b>	<b>1,212,390</b>	<b>2,738,214</b>	<b>2,738,214</b>
<b>1460-Parking Meter Revenue Fund</b>						
<b>1460-Parking Meter Revenue Fund</b>						
21200-Parking Meters						
32240-Street/Curb Permits	550,000		550,000		1,100,000	
35402-Scoffa Fines	3,000		3,000		6,000	
35403-Booting Fines	6,500		6,500		13,000	
36231-Parking	4,300,000		4,400,000		8,700,000	
36941-Judgements/Settlements	1,200		1,200		2,400	
36991-Misc Immaterial Operating Rev	87,447		90,071		177,518	
39710-From General Fund	757,267		760,000		1,517,267	
51001-Base Wages		955,683		1,042,164		1,997,847
51002-Temp/Seasonal Wages		-		(20,000)		(20,000)
51210-Overtime		1,000		1,000		2,000
51220-Out Of Grade		1,000		1,000		2,000
51230-Shift Differential Premium		2,250		2,300		4,550
51250-Terminated Sick Leave Pay		8,195		-		8,195
51260-Terminated Vacation Leave Pay		16,126		-		16,126
51290-Longevity Pay		2,088		2,297		4,385
51610-Clothing Allowance		6,300		6,300		12,600
51640-Deferred Compensation-Matching		17,568		17,568		35,136
52110 Social Security		73,269		79,901		153,171
52210-Retirement		105,355		114,891		220,245
52310-Medical Insurance		197,311		203,729		401,040
52320-Dental Insurance		21,672		21,672		43,344
52330-Life Insurance		3,718		4,032		7,750
52400-Industrial Insurance		2,508		2,508		5,016
52600-Wa Paid Family & Medical Leave		2,510		2,737		5,246
53101-Office Supplies		1,200		1,200		2,400
53103-Postage		9,600		9,600		19,200
53104-Software (Noncapitalized)		1,808		675		2,483
53201-Operating Supplies		21,000		23,000		44,000
53202-Clothing		10,000		10,000		20,000
53210-Repair & Maintenance Supplies		5,000		5,500		10,500
53502-Minor Equipment		5,000		5,000		10,000
53521-Computers		5,000		-		5,000
53522-Power Tools/Equipment		2,000		2,000		4,000
54103-Medical Services		1,000		1,000		2,000
54105-Legal Services		25,360		25,360		50,720
54129-IF My Spokane		214,090		232,589		446,679
54141-IF Other Professional Services		20,000		15,000		35,000
54201-Contractual Services		145,000		95,000		240,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54205-Background Checks		300		300		600
54209-IT/Data Services		3,000		3,000		6,000
54214-Subscription Based IT Arrngmts		318,568		318,568		637,136
54301-Telephone		2,000		2,000		4,000
54302-Cell Phone		6,585		6,933		13,518
54321-IF IT Expenses		132,064		140,368		272,432
54501-Operating Rentals/Leases		52,251		53,819		106,070
54803-Equipment Repairs/Maintenance		3,000		3,200		6,200
54841-IF Fleet Repairs/Maintenance		28,000		28,000		56,000
54843- IF Fleet Replacement		23,400		23,400		46,800
54845-IF Car Wash		500		500		1,000
54846-IF Vacuum		25		25		50
54848-IF Fuel		18,000		18,000		36,000
54865-IF Electric Vehicle Charging		2,500		2,500		5,000
54902-Registration/Schooling		2,500		2,500		5,000
54904-Oth Dues/Subscripnts/Membershp		2,000		2,000		4,000
54908-Permits/Other Fees		3,000		3,000		6,000
54909-Printing/Binding/Repro		19,600		19,600		39,200
54914-Bank Fees		364,000		424,000		788,000
54920-Alarm/Security Services		1,200		1,300		2,500
30210-Administration						
51001-Base Wages		352,615		361,758		714,373
51210-Overtime		3,000		-		3,000
51275-Annual Leave Payout		2,750		2,833		5,583
51290-Longevity Pay		348		557		905
51640-Deferred Compensation-Matching		6,240		6,240		12,480
52110-Social Security		27,002		27,717		54,719
52210-Retirement		38,826		39,855		78,681
52310-Medical Insurance		26,151		27,059		53,210
52320-Dental Insurance		5,388		5,388		10,776
52330-Life Insurance		1,364		1,393		2,756
52340-Disability Insurance		608		608		1,215
52400-Industrial Insurance		627		627		1,254
52600-Wa Paid Family & Medical Leave		925		949		1,874
54122-IF City Indirect Costs		74,099		83,430		157,529
54124-IF Office Performance Mgmt Svc		8,076		10,021		18,097
54125-IF Financial Services		89,487		94,039		183,526
54127-IF Centralized Purchasing		1,062		1,102		2,164
54128-IF Centralized Accounting		10,946		11,482		22,428
54131-IF Risk Management		16,895		17,945		34,840
54132-IF Unemployment		10,935		10,935		21,870
54133-IF Workers' Comp		13,474		14,372		27,846
54134-IF Custodial Service		1,399		1,579		2,978
54141-IF Other Professional Services		83,516		84,656		168,172
54201-Contractual Services		15,000		15,000		30,000
54324-IF IT Replacement		19,977		19,977		39,954
54401-Airfare		10,000		10,000		20,000
54842-IF Facility Repairs		21,480		21,753		43,233
54902-Registration/Schooling		10,000		10,680		20,680
79221-Parking Meter Replacement Capital/Debt						
80102-Operating Transfer Out-Debt		2,372,154		2,372,154		4,744,308
<b>1460-Parking Meter Revenue Fund Total</b>	<b>5,705,414</b>	<b>6,089,447</b>	<b>5,810,771</b>	<b>6,215,144</b>	<b>11,516,185</b>	<b>12,304,591</b>
<b>1500-Paths And Trails Reserve Fund</b>						
<b>1500-Paths And Trails Reserve Fund</b>						
48600-Paths & Trails						
33687-Mvft-City Streets	14,500		14,500		29,000	
53502-Minor Equipment		10,000		10,000		20,000
54101-Professional Services		5,000		5,000		10,000
54124-IF Office Performance Mgmt Svc		172		214		386
54128-IF Centralized Accounting		485		501		986
56501-Construction Of Fixed Assets		100,000		50,000		150,000
80101-Operating Transfers Out		40,000		-		40,000
80103-Oper Trans Out Capital		10,000		50,000		60,000
48601-Wheelshare						
32161-License/Permit-Rideshare	180,000		180,000		360,000	
53201-Operating Supplies		30,000		30,000		60,000
53502-Minor Equipment		35,000		35,000		70,000
54141-IF Other Professional Services		10,000		10,000		20,000
54201-Contractual Services		80,000		80,000		160,000
54904-Oth Dues/Subscripnts/Membershp		15,000		15,000		30,000
56501-Construction Of Fixed Assets		350,000		200,000		550,000
<b>1500-Paths And Trails Reserve Fund Total</b>	<b>194,500</b>	<b>685,657</b>	<b>194,500</b>	<b>485,715</b>	<b>389,000</b>	<b>1,171,372</b>
<b>1540-Human Services Grants Fund</b>						
<b>1540-Human Services Grants Fund</b>						
95570-HHAA						
34127-Recording Surchg-Homeless Hsng	800,000		800,000		1,600,000	
36991-Misc Immaterial Operating Rev	11,000		11,000		22,000	
51991-Contra Salaries		33,500		33,500		67,000
52991-Contra Benefits		12,730		12,730		25,460
54201-Contractual Services		450,000		377,255		827,255
54214-Subscription Based IT Arrngmts		150,000		150,000		300,000
54401-Airfare		3,500		3,500		7,000
54408-Per Diem		3,250		3,250		6,500
54409-Other Transportation Expenses		3,250		3,250		6,500
54992-Contra Other Sup/Svc/Equip		44,700		44,700		89,400
54999-Other Misc Charges		825,000		825,000		1,650,000
95571-CHG						
33442-Dept Of Commerce	2,218,965		2,218,965		4,437,930	
51991-Contra Salaries		110,000		110,000		220,000
52991-Contra Benefits		41,800		41,800		83,600
54201-Contractual Services		1,918,802		1,918,802		3,837,604
54992-Contra Other Sup/Svc/Equip		148,363		148,363		296,726
95572-HEN						
33442-Dept Of Commerce	7,958,559		7,958,559		15,917,118	
51991-Contra Salaries		247,221		247,221		494,442
52991-Contra Benefits		84,740		84,740		169,480
54201-Contractual Services		7,300,712		7,300,712		14,601,424



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54992-Contr Other Sup/Svc/Equip		325,886		325,886		651,772
95573-ESG						
33114-Dept Of House/Urban Developmt	552,768		552,768		1,105,536	
51991-Contr Salaries		20,210		20,210		40,420
52991-Contr Benefits		7,680		7,680		15,360
54201-Contractual Services		497,768		497,768		995,536
54992-Contr Other Sup/Svc/Equip		27,110		27,110		54,220
95655-Dept. of Commerce Homelessness						
33321-Dept Of Treasury	10,572,325		10,572,325		21,144,650	
51991-Contr Salaries		183,750		183,750		367,500
52991-Contr Benefits		69,825		69,825		139,650
54201-Contractual Services		10,072,325		10,072,325		20,144,650
54992-Contr Other Sup/Svc/Equip		246,425		246,425		492,850
95658-HEN FCS						
33442-Dept Of Commerce	236,854		213,061		449,915	
51991-Contr Salaries		6,360		6,970		13,330
52991-Contr Benefits		2,417		2,730		5,147
54201-Contractual Services		219,511		272,020		491,531
54992-Contr Other Sup/Svc/Equip		8,566		8,224		16,790
95659-Eviction Prevention						
33442-Dept Of Commerce	3,808,309		3,808,309		7,616,618	
51991-Contr Salaries		80,800		80,800		161,600
52991-Contr Benefits		30,704		30,704		61,408
54201-Contractual Services		3,588,309		3,588,309		7,176,618
54992-Contr Other Sup/Svc/Equip		108,496		108,496		216,992
95660-Emergency Housing Fund						
33442-Dept Of Commerce	4,423,247		4,423,247		8,846,494	
51991-Contr Salaries		76,500		76,500		153,000
52991-Contr Benefits		29,070		29,070		58,140
54201-Contractual Services		4,215,701		4,215,701		8,431,402
54992-Contr Other Sup/Svc/Equip		101,976		101,976		203,952
95661-Commerce Inflation (CI)						
33442-Dept Of Commerce	1,083,968		1,083,968		2,167,936	
54201-Contractual Services		1,083,968		1,083,968		2,167,936
95662-Commerce HAAA						
33442-Dept Of Commerce	921,054		921,054		1,842,108	
54201-Contractual Services		921,054		921,054		1,842,108
<b>1540-Human Services Grants Fund Total</b>	<b>32,587,049</b>	<b>33,301,979</b>	<b>32,563,256</b>	<b>33,282,324</b>	<b>65,150,305</b>	<b>66,584,303</b>
<b>1541-Continuum Of Care</b>						
<b>1541-Continuum Of Care</b>						
95575-Continuum of Care						
33114-Dept Of House/Urban Developmt	8,372,957		8,372,957		16,745,914	
33222-Program Income (Federal)	120,000		120,000		240,000	
51991-Contr Salaries		418,500		418,500		837,000
52991-Contr Benefits		159,030		159,030		318,060
53104-Software (Noncapitalized)		100,000		100,000		200,000
54201-Contractual Services		7,254,040		7,254,040		14,508,080
54992-Contr Other Sup/Svc/Equip		561,387		561,387		1,122,774
95600-YHDP						
33114-Dept Of House/Urban Developmt	1		1		2	
54201-Contractual Services		1		1		2
<b>1541-Continuum Of Care Total</b>	<b>8,492,958</b>	<b>8,492,958</b>	<b>8,492,958</b>	<b>8,492,958</b>	<b>16,985,916</b>	<b>16,985,916</b>
<b>1555-Opioid Response Fund</b>						
<b>1555-Opioid Response Fund</b>						
19100-Opioid Settlement						
51991-Contr Salaries		315,190		343,138		658,328
52991-Contr Benefits		156,782		164,723		321,505
54141-IF Other Professional Services		145,644		110,505		256,149
54201-Contractual Services		500,000		500,000		1,000,000
30210-Administration						
36941-Judgements/Settlements	317,221		331,877		649,098	
<b>1555-Opioid Response Fund Total</b>	<b>317,221</b>	<b>1,117,616</b>	<b>331,877</b>	<b>1,118,366</b>	<b>649,098</b>	<b>2,235,982</b>
<b>1560-Forfeitures &amp; Contribution Fund</b>						
<b>1560-Forfeitures &amp; Contribution Fund</b>						
11130-Police K-9						
53502-Minor Equipment		5,000		5,000		10,000
11160-Arrest						
34210-Law Enforcement Services	64,228		65,000		129,228	
53502-Minor Equipment		10,000		10,000		20,000
54820-Software Maintenance		54,228		55,000		109,228
11230-Police Investigations						
35690-Other Non Traffic Fines	25,000		25,000		50,000	
54105-Legal Services		25,000		25,000		50,000
11440-Police Property & Evidence						
36910-Sale Of Scrap/Junk/Surplus	115,000		115,000		230,000	
53201-Operating Supplies		20,000		20,000		40,000
54820-Software Maintenance		50,000		50,000		100,000
56203-Building Improvements		85,000		85,000		170,000
56401-Machinery/Equipment		15,000		15,000		30,000
11460-Police Academy						
53201-Operating Supplies		22,500		22,500		45,000
11930-Police Tactical Team						
53201-Operating Supplies		10,350		10,350		20,700
11950-Police Bomb Squad - Explosive Disposal Unit (EDU)						
53502-Minor Equipment		5,884		5,884		11,768
17100-Forfeitures/Seizures - Fed						
33116-Dept Of Justice	130,000		130,000		260,000	
53502-Minor Equipment		35,000		35,000		70,000
54201-Contractual Services		25,000		25,000		50,000
54902-Registration/Schooling		10,000		10,000		20,000
17200-Forfeitures/Seizures - other						
36930-Confiscated/Forfeited Property	250,000		250,000		500,000	
53502-Minor Equipment		5,000		5,000		10,000
54902-Registration/Schooling		50,000		50,000		100,000
54922-Confidential Funds		120,000		120,000		240,000
56404-Vehicles		90,000		90,000		180,000
56416-IF Capital Commissioning		30,000		30,000		60,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
30210-Administration						
53201-Operating Supplies		754		754		1,508
54122-IF City Indirect Costs		2,682		3,035		5,717
<b>1560-Forfeitures &amp; Contribution Fund Total</b>	<b>584,228</b>	<b>671,398</b>	<b>585,000</b>	<b>672,523</b>	<b>1,169,228</b>	<b>1,343,921</b>
<b>1590-Hotel/Motel Tax Fund</b>						
1590-Hotel/Motel Tax Fund						
25300-Hotel/Motel Tax						
31330-Motel/Hotel Transient Tax	5,500,000		5,500,000		11,000,000	
54201-Contractual Services		112,462		172,835		285,297
54262-Spokane Public Facility Dist		4,388,087		4,686,477		9,074,564
<b>1590-Hotel/Motel Tax Fund Total</b>	<b>5,500,000</b>	<b>4,500,549</b>	<b>5,500,000</b>	<b>4,859,311</b>	<b>11,000,000</b>	<b>9,359,860</b>
<b>1595-Housing Sales Tax</b>						
1595-Housing Sales Tax						
53121-Affordable & Supportive Housing						
31325-Housing Related Services Tax	7,685,000		7,840,000		15,525,000	
54201-Contractual Services		8,441,250		-		8,441,250
53122-Affordable Housing Construction						
54201-Contractual Services		5,000,000		3,598,995		8,598,995
53126-Affordable Housing Services						
54201-Contractual Services		2,251,000		-		2,251,000
53127-Affordable Housing Admin Costs						
51991-Contra Salaries		266,500		-		266,500
52991-Contra Benefits		101,270		-		101,270
54992-Contra Other Sup/Svc/Equip		357,230		-		357,230
58102-Landlord-Tenant						
80101-Operating Transfers Out		156,000		156,000		312,000
<b>1595-Housing Sales Tax Total</b>	<b>7,685,000</b>	<b>16,573,250</b>	<b>7,840,000</b>	<b>3,754,995</b>	<b>15,525,000</b>	<b>20,328,245</b>
<b>1610-Real Estate Excise Tax Second Quarter Percent</b>						
1610-REET 2nd Quarter Percent						
48400-Real Estate Excise Tax						
31835-Real Estate Excise Tax Second Quarter Percent	4,200,000		4,300,000		8,500,000	
36111-Investment Interest/Dividends	339,000		302,985		641,985	
80103-Oper Trans Out Capital		9,232,750		6,124,700		15,357,450
<b>1610-REET 2nd Quarter Percent Total</b>	<b>4,539,000</b>	<b>9,232,750</b>	<b>4,602,985</b>	<b>6,124,700</b>	<b>9,141,985</b>	<b>15,357,450</b>
<b>1615-Real Estate Excise Tax First Quarter Percent</b>						
1615-REET 1st Quarter Percent						
48400-Real Estate Excise Tax						
31834-Real Estate Excise Tax First Quarter Percent	4,200,000		4,300,000		8,500,000	
36111-Investment Interest/Dividends	74,000		61,000		135,000	
80103-Oper Trans Out Capital		4,500,000		4,300,000		8,800,000
<b>1615-REET 1st Quarter Percent Total</b>	<b>4,274,000</b>	<b>4,500,000</b>	<b>4,361,000</b>	<b>4,300,000</b>	<b>8,635,000</b>	<b>8,800,000</b>
<b>1620-Public Safety &amp; Judicial Grant</b>						
1620-Public Safety & Judicial Grant						
91133-WA Traffic Safety Commission						
33200-Dept Of Transportation	193,000		213,856		406,856	
51215-Overtime-Uniform		173,360		192,880		366,240
54401-Airfare		1,500		1,602		3,102
54407-Lodging		1,500		1,602		3,102
54408-Per Diem		1,640		1,752		3,392
54451-Advertising		15,000		16,020		31,020
91768-WASPC Denied Firearms						
33469-Other State Agencies	25,000		25,000		50,000	
51215-Overtime-Uniform		25,000		25,000		50,000
91800-FY22 OVW ICJR						
33316-Dept Of Justice	86,641		90,151		176,792	
51001-Base Wages		63,497		66,226		129,723
51295-Education Pay		1,587		1,656		3,243
51640-Deferred Compensation-Matching		4,035		4,209		8,244
52110-Social Security		944		984		1,928
52230-Pension Leoff II		3,462		3,611		7,074
52265-Veba Medical Savings-Police		1,008		1,008		2,016
52310-Medical Insurance		10,332		10,659		20,991
52320-Dental Insurance		743		743		1,486
52330-Life Insurance		144		144		288
52340-Disability Insurance		259		259		518
52345-Police Legal Defense Ins		23		23		46
52400-Industrial Insurance		86		86		172
52600-Wa Paid Family & Medical Leave		599		625		1,223
91802-Firearms Technical Assistance Project						
33116-Dept Of Justice	440,281		-		440,281	
51215-Overtime-Uniform		210,625		-		210,625
53201-Operating Supplies		60,000		-		60,000
54201-Contractual Services		163,656		-		163,656
54401-Airfare		6,000		-		6,000
91806-Homeland Security FY22-25						
33397-Dept Of Homeland Security	11,057		-		11,057	
53502-Minor Equipment		11,057		-		11,057
91810-WA Auto Theft FY23-25						
33469-Other State Agencies	89,183		-		89,183	
51991-Contra Salaries		89,183		-		89,183
91812-Byrne Discretionary Grant						
33116-Dept Of Justice	1,111,998		-		1,111,998	
54401-Airfare		18,600		-		18,600
54820-Software Maintenance		75,000		-		75,000
56401-Machinery/Equipment		1,018,398		-		1,018,398
91814-Regional BHU 23-25						
33469-Other State Agencies	452,826		467,747		920,573	
51001-Base Wages		317,519		328,647		646,166
51295-Education Pay		10,522		10,891		21,412
51640-Deferred Compensation-Matching		19,608		20,295		39,903
52110-Social Security		4,757		4,923		9,680
52230-Pension Leoff II		17,452		18,063		35,515
52265-Veba Medical Savings-Police		5,250		5,250		10,500
52310-Medical Insurance		53,812		55,515		109,327
52320-Dental Insurance		3,870		3,870		7,740
52330-Life Insurance		855		855		1,710
52340-Disability Insurance		1,350		1,350		2,700

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52345-Police Legal Defense Ins		120		120		240
52400-Industrial Insurance		448		448		896
52600-Wa Paid Family & Medical Leave		3,004		3,109		6,113
54401-Airfare		10,000		10,000		20,000
91815-Body Cam Grant						
33316-Dept Of Justice	270,076		202,568		472,644	
51003-Project Employee Wages		102,146		52,621		154,767
53201-Operating Supplies		64,020		32,980		97,000
54141-IF Other Professional Services		103,910		116,967		220,877
91817-Justice Assistance Grant FY22						
33316-Dept Of Justice	96,850		-		96,850	
53502-Minor Equipment		96,850		-		96,850
91818-Justice Assistance Grant FY23						
33116-Dept Of Justice	172,396		-		172,396	
54201-Contractual Services		96,667		-		96,667
56404-Vehicles		75,729		-		75,729
91820-Homeland Security FY23-26						
33397-Dept Of Homeland Security	11,600		11,600		23,200	
53502-Minor Equipment		11,600		11,600		23,200
91821-Financial Fraud ID Theft FY23-25						
33469-Other State Agencies	15,063		-		15,063	
54401-Airfare		15,063		-		15,063
91823-Registered Sex Offender FY24-25						
33469-Other State Agencies	93,204		96,351		189,555	
51001-Base Wages		67,360		69,721		137,081
51295-Education Pay		3,031		3,137		6,169
51640-Deferred Compensation-Matching		4,364		4,517		8,881
52110-Social Security		1,021		1,056		2,077
52230-Pension Leoff II		3,745		3,876		7,621
52265-Veba Medical Savings-Police		1,050		1,050		2,100
52310-Medical Insurance		10,762		11,103		21,865
52320-Dental Insurance		774		774		1,548
52330-Life Insurance		150		150		300
52340-Disability Insurance		270		270		540
52345-Police Legal Defense Ins		24		24		48
52400-Industrial Insurance		90		90		179
52600-Wa Paid Family & Medical Leave		648		670		1,318
91824-WATPA FY24 ALPR						
33469-Other State Agencies	150,000		-		150,000	
54201-Contractual Services		25,000		-		25,000
56401-Machinery/Equipment		125,000		-		125,000
95519-STOP Violence						
33316-Dept Of Justice	10,000		10,000		20,000	
54401-Airfare		3,500		3,500		7,000
54407-Lodging		2,500		2,500		5,000
54408-Per Diem		1,500		1,500		3,000
54409-Other Transportation Expenses		500		500		1,000
54902-Registration/Schooling		2,000		2,000		4,000
99139-FY23 Legislative Training						
33469-Other State Agencies	34,722		-		34,722	
54902-Registration/Schooling		34,722		-		34,722
99999-Revenue & Other						
39710-From General Fund	5,000		5,000		10,000	
<b>1620-Public Safety &amp; Judicial Grant Total</b>	<b>3,268,897</b>	<b>3,259,798</b>	<b>1,122,273</b>	<b>1,113,032</b>	<b>4,391,170</b>	<b>4,372,830</b>
<b>1625-Public Safety Levy Fund</b>						
<b>1625-Public Safety Personnel Fund</b>						
11150-General Patrol						
54131-IF Risk Managment		32,166		33,883		66,049
54133-IF Workers' Comp		26,315		28,069		54,384
30210-Administration						
31113-Property Tax Levy LID Lift	7,043,347		7,192,259		14,235,606	
54122-IF City Indirect Costs		281,960		318,170		600,130
54124-IF Office Performance Mgmt Svc		23,413		29,051		52,464
54128-IF Centralized Accounting		20,746		21,733		42,479
54132-IF Unemployment		5,482		5,482		10,964
80101-Operating Transfers Out		3,375,000		3,450,000		6,825,000
35121-Fire Operations						
80101-Operating Transfers Out		3,375,000		3,450,000		6,825,000
99999-Revenue & Other						
31116-Property Taxes-Prior Years	80,000		80,000		160,000	
<b>1625-Public Safety Personnel Fund Total</b>	<b>7,123,347</b>	<b>7,140,082</b>	<b>7,272,259</b>	<b>7,336,388</b>	<b>14,395,606</b>	<b>14,476,470</b>
<b>1640-Communications Bldg M&amp;O Fund</b>						
<b>1640-Communications Bldg M&amp;O Fund</b>						
35351-Combined Communications Building						
34280-Communication Services	334,986		342,293		677,279	
53201-Operating Supplies		12,250		12,250		24,500
53210-Repair & Maintenance Supplies		12,000		12,000		24,000
53303-Motor Fuel-Outside Vendor		500		500		1,000
53502-Minor Equipment		1,100		1,100		2,200
54122-IF City Indirect Costs		3,030		3,429		6,459
54124-IF Office Performance Mgmt Svc		306		380		686
54125-IF Financial Services		12,817		13,469		26,286
54128-IF Centralized Accounting		1,654		1,736		3,390
54206-Snow Removal Services		1,600		1,600		3,200
54212-Landscape/Grounds Maint		7,000		7,000		14,000
54301-Telephone		5,000		5,000		10,000
54701-Public Utility Service		30,900		33,700		64,600
54702-Utility Light/Power Service		125,900		130,300		256,200
54706-Utility Natural Gas		12,700		12,700		25,400
54802-Building Repairs/Maintenance		52,000		52,000		104,000
54803-Equipment Repairs/Maintenance		24,608		24,608		49,216
54906-Laundry/Janitorial Services		30,308		30,308		60,616
54908-Permits/Other Fees		1,000		1,000		2,000
54920-Alarm/Security Services		1,500		1,500		3,000
<b>1640-Communications Bldg M&amp;O Fund Total</b>	<b>334,986</b>	<b>336,173</b>	<b>342,293</b>	<b>344,580</b>	<b>677,279</b>	<b>680,753</b>

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
<b>1650-Community Development Fund</b>						
1650-Community Development Fund						
53015-Homeless Donations						
36710-Contributions/Donations	15,000		15,000		30,000	
53201-Operating Supplies		10,000		6,493		16,493
54201-Contractual Services		20,000		20,000		40,000
54999-Other Misc Charges		5,000		5,000		10,000
<b>1650-Community Development Fund Total</b>	<b>15,000</b>	<b>35,000</b>	<b>15,000</b>	<b>31,493</b>	<b>30,000</b>	<b>66,493</b>
<b>1680-Community Housing &amp; Human Services Fund</b>						
1680-CD/HS Operations						
30210-Administration						
51001-Base Wages		2,215,320		2,337,446		4,552,766
51002-Temp/Seasonal Wages		50,000		50,000		100,000
51003-Project Employee Wages		110,000		110,000		220,000
51220-Out Of Grade		10,000		10,000		20,000
51290-Longevity Pay		1,056		1,594		2,650
51640-Deferred Compensation-Matching		32,490		32,490		64,980
51991-Contra Salaries		(2,121,629)		(2,181,572)		(4,303,201)
52110-Social Security		169,553		178,937		348,489
52210-Retirement		243,801		257,294		501,096
52310-Medical Insurance		271,092		279,996		551,088
52320-Dental Insurance		34,294		34,294		68,587
52330-Life Insurance		8,697		9,125		17,822
52340-Disability Insurance		4,966		5,140		10,105
52400-Industrial Insurance		4,273		4,273		8,546
52600-Wa Paid Family & Medical Leave		5,807		6,129		11,936
52991-Contra Benefits		(797,659)		(820,195)		(1,617,854)
52999-Misc Benefits		96,964		96,964		193,928
53101-Office Supplies		5,000		5,000		10,000
53103-Postage		1,500		1,664		3,164
53104-Software (Noncapitalized)		2,500		2,813		5,313
53502-Minor Equipment		10,000		11,504		21,504
54124-IF Office Performance Mgmt Svc		9,194		11,408		20,602
54127-IF Centralized Purchasing		5,308		5,508		10,816
54128-IF Centralized Accounting		23,622		24,675		48,297
54129-IF My Spokane		7,570		8,224		15,794
54131-IF Risk Management		8,624		9,087		17,711
54132-IF Unemployment		5,733		5,733		11,466
54133-IF Workers' Comp		8,369		8,928		17,297
54134-IF Custodial Service		12,114		13,667		25,781
54141-IF Other Professional Services		300,000		300,000		600,000
54201-Contractual Services		500		500		1,000
54302-Cell Phone		4,000		4,000		8,000
54321-IF IT Expenses		151,797		161,772		313,569
54324-IF IT Replacement		19,388		19,388		38,776
54401-Airfare		7,000		7,000		14,000
54408-Per Diem		4,000		4,000		8,000
54409-Other Transportation Expenses		7,000		7,000		14,000
54451-Advertising		1,000		1,000		2,000
54842-IF Facility Repairs		40,559		40,250		80,809
54847-IF Motor Pool		2,000		2,000		4,000
54901-Misc Services/Charges		2,859,297		2,857,257		5,716,554
54902-Registration/Schooling		5,000		5,000		10,000
59942-Contra IF Expenses		(3,360,198)		(3,360,198)		(6,720,396)
<b>1680-CD/HS Operations Total</b>		<b>479,902</b>		<b>569,093</b>		<b>1,048,996</b>
<b>1690-Community Development Block Grants</b>						
1690-Community Development Block Grants						
95576-Community Development Block Grant Program						
33114-Dept Of House/Urban Developmt	8,000,000		8,000,000		16,000,000	
39794-From Cdbg Revolving Loan Fund	575,300		575,300		1,150,600	
51991-Contra Salaries		587,900		587,900		1,175,800
52991-Contra Benefits		223,402		223,402		446,804
53101-Office Supplies		3,800		3,800		7,600
53104-Software (Noncapitalized)		3,000		3,000		6,000
53502-Minor Equipment		6,000		6,000		12,000
54101-Professional Services		50,000		50,000		100,000
54201-Contractual Services		6,896,500		6,896,500		13,793,000
54401-Airfare		6,000		6,000		12,000
54408-Per Diem		2,500		2,500		5,000
54409-Other Transportation Expenses		1,000		1,000		2,000
54451-Advertising		1,500		1,500		3,000
54902-Registration/Schooling		5,000		5,000		10,000
54992-Contra Other Sup/Svc/Equip		788,698		788,698		1,577,396
<b>1690-Community Development Block Grants Total</b>	<b>8,575,300</b>	<b>8,575,300</b>	<b>8,575,300</b>	<b>8,575,300</b>	<b>17,150,600</b>	<b>17,150,600</b>
<b>1695-Comm. Dev. Block Grants Revolving Loan Fund</b>						
1695-CDBG Revolving Loan Fund						
95577-Community Development Block Grant Revolving Loan						
36140-Interest On Cont/Notes/Ar	500,000		500,000		1,000,000	
38510-Collection Of Revolving Loans	1,500,000		1,500,000		3,000,000	
51991-Contra Salaries		118,479		118,479		236,958
52991-Contra Benefits		48,187		48,187		96,374
53104-Software (Noncapitalized)		50,000		50,000		100,000
53201-Operating Supplies		5,000		5,000		10,000
53502-Minor Equipment		6,000		6,000		12,000
54201-Contractual Services		1,278,063		1,300,000		2,578,063
54992-Contra Other Sup/Svc/Equip		133,333		133,333		266,666
54999-Other Misc Charges		1,000		1,000		2,000
80101-Operating Transfers Out		575,300		575,300		1,150,600
<b>1695-CDBG Revolving Loan Fund Total</b>	<b>2,000,000</b>	<b>2,215,362</b>	<b>2,000,000</b>	<b>2,237,299</b>	<b>4,000,000</b>	<b>4,452,661</b>
<b>1700-Miscellaneous Community Development Grants</b>						
1700-Miscellaneous Community Development Grants						
53010-Human Services						
54201-Contractual Services		2,907		2,907		5,814
59008-Interest						
36111-Investment Interest/Dividends	20,000		20,000		40,000	
54201-Contractual Services		25,000		25,000		50,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
95578-Lead Programs						
36140-Interest On Cont/Notes/Ar	1,000		1,000		2,000	
38510-Collection Of Revolving Loans	10,000		10,000		20,000	
51991-Contra Salaries		11,848		11,848		23,696
52991-Contra Benefits		4,819		4,819		9,638
54201-Contractual Services		100,000		100,000		200,000
54992-Contra Other Sup/Svc/Equip		13,333		13,333		26,666
95613-Commerce ROW Grant						
33442-Dept Of Commerce	200,000		200,000		400,000	
51991-Contra Salaries		73,500		73,500		147,000
52991-Contra Benefits		27,930		27,930		55,860
53104-Software (Noncapitalized)		50,000		50,000		100,000
54992-Contra Other Sup/Svc/Equip		98,570		98,570		197,140
<b>1700-Miscellaneous Community Development Grants Total</b>	<b>231,000</b>	<b>407,907</b>	<b>231,000</b>	<b>407,907</b>	<b>462,000</b>	<b>815,814</b>
<b>1710-Home Entitlement Program</b>						
<b>1710-Home Entitlement Program</b>						
95579-Home						
33114-Dept Of House/Urban Developmt	5,053,235		5,053,235		10,106,470	
51991-Contra Salaries		71,088		71,088		142,176
52991-Contra Benefits		28,912		28,912		57,824
54201-Contractual Services		4,870,135		4,870,135		9,740,270
54401-Airfare		1,000		1,000		2,000
54408-Per Diem		300		300		600
54409-Other Transportation Expenses		800		800		1,600
54451-Advertising		1,000		1,000		2,000
54992-Contra Other Sup/Svc/Equip		80,000		80,000		160,000
95657-HOME ARPA						
33314-Dept Housing/Urban Development	420,788		420,788		841,576	
51991-Contra Salaries		188,694		188,694		377,388
52991-Contra Benefits		71,704		71,704		143,408
54992-Contra Other Sup/Svc/Equip		160,390		160,390		320,780
<b>1710-Home Entitlement Program Total</b>	<b>5,474,023</b>	<b>5,474,023</b>	<b>5,474,023</b>	<b>5,474,023</b>	<b>10,948,046</b>	<b>10,948,046</b>
<b>1715-Home Revolving Loan Fund</b>						
<b>1715-Home Revolving Loan Fund</b>						
95579-Home						
36111-Investment Interest/Dividends	10,000		10,000		20,000	
36140-Interest On Cont/Notes/Ar	85,000		85,000		170,000	
38510-Collection Of Revolving Loans	300,000		300,000		600,000	
54201-Contractual Services		1,057,662		395,000		1,452,662
<b>1715-Home Revolving Loan Fund Total</b>	<b>395,000</b>	<b>1,057,662</b>	<b>395,000</b>	<b>395,000</b>	<b>790,000</b>	<b>1,452,662</b>
<b>1720-Housing Assistance Program</b>						
<b>1720-Housing Assistance Program</b>						
95580-HAP						
38510-Collection Of Revolving Loans	1,500		1,500		3,000	
54201-Contractual Services		97,000		97,000		194,000
<b>1720-Housing Assistance Program Total</b>	<b>1,500</b>	<b>97,000</b>	<b>1,500</b>	<b>97,000</b>	<b>3,000</b>	<b>194,000</b>
<b>1725-Affordable &amp; Supportive Housing</b>						
<b>1725-Affordable &amp; Suptive Housing</b>						
53121-Affordable & Suptive Housing						
31327-Affordable-Supportive Housing	400,000		420,000		820,000	
51991-Contra Salaries		500		500		1,000
52991-Contra Benefits		60		60		120
54201-Contractual Services		542,134		72,190		614,324
53126-Affordable Housing Services						
54201-Contractual Services		424,250		244,250		668,500
53127-Affordable Housing Admin Costs						
51991-Contra Salaries		37,850		37,850		75,700
52991-Contra Benefits		14,383		14,383		28,766
54992-Contra Other Sup/Svc/Equip		50,767		50,767		101,534
<b>1725-Affordable &amp; Suptive Housing Total</b>	<b>400,000</b>	<b>1,069,944</b>	<b>420,000</b>	<b>420,000</b>	<b>820,000</b>	<b>1,489,944</b>
<b>1770-Housing Trust Grant Fund</b>						
<b>1770-Housing Trust Grant Fund</b>						
95583-Housing Trust						
36111-Investment Interest/Dividends	7,000		7,000		14,000	
38510-Collection Of Revolving Loans	100		100		200	
51991-Contra Salaries		3,949		3,949		7,898
52991-Contra Benefits		1,606		1,606		3,212
54201-Contractual Services		108,737		108,738		217,475
54992-Contra Other Sup/Svc/Equip		4,444		4,444		8,888
<b>1770-Housing Trust Grant Fund Total</b>	<b>7,100</b>	<b>118,736</b>	<b>7,100</b>	<b>118,737</b>	<b>14,200</b>	<b>237,473</b>
<b>1775-Legal Services and Relocation Fund</b>						
<b>1775-Legal Services and Relocation Fund</b>						
58102-Landlord-Tenant						
39713-From Housing Sales Tax Fund	156,000		156,000		312,000	
54105-Legal Services		156,000		156,000		312,000
<b>1775-Legal Services and Relocation Fund Total</b>	<b>156,000</b>	<b>156,000</b>	<b>156,000</b>	<b>156,000</b>	<b>312,000</b>	<b>312,000</b>
<b>1780-Rental Rehabilitation Fund</b>						
<b>1780-Rental Rehabilitation Fund</b>						
59720-"G" NIP Projects						
36291-Other Rents/Charges	18,000		18,000		36,000	
54201-Contractual Services		18,000		18,000		36,000
95584-Rental Rehab						
36140-Interest On Cont/Notes/Ar	3,000		3,000		6,000	
38510-Collection Of Revolving Loans	30,000		30,000		60,000	
51991-Contra Salaries		5,924		5,924		11,848
52991-Contra Benefits		2,409		2,409		4,818
54201-Contractual Services		195,652		195,652		391,304
54265-Operating Assessments/Taxes		2,000		2,000		4,000
54603-Insurance Premiums		2,500		2,500		5,000
54992-Contra Other Sup/Svc/Equip		6,667		6,667		13,334
54999-Other Misc Charges		5,000		5,000		10,000
<b>1780-Rental Rehabilitation Fund Total</b>	<b>51,000</b>	<b>238,152</b>	<b>51,000</b>	<b>238,152</b>	<b>102,000</b>	<b>476,304</b>
<b>1785-Residential Rental Property Mitigation Fund</b>						
<b>1785-Residential Rental Property Mitigation Fund</b>						
58102-Landlord-Tenant						
32192-Othr Bus Registrations/Permits	8,956		9,225		18,181	
32195-Residential Rental Registry	67,500		69,525		137,025	

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54201-Contractual Services		76,456		78,750		155,206
<b>1785-Residential Rental Property Mitigation Fund Total</b>	<b>76,456</b>	<b>76,456</b>	<b>78,750</b>	<b>78,750</b>	<b>155,206</b>	<b>155,206</b>
<b>1890-Trial Court Improvement Fund</b>						
1890-Trial Court Improvement Fund						
13100-Municipal Court						
33601-Trial Court Assistance	65,000		65,000		130,000	
80101-Operating Transfers Out		65,000		65,000		130,000
<b>1890-Trial Court Improvement Fund Total</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>130,000</b>	<b>130,000</b>
<b>1910-Criminal Justice Assistance Fund</b>						
1910-Criminal Justice Assistance Fund						
11470-Public Information Technology (TARU)						
54820-Software Maintenance		1,487,000		-		1,487,000
13100-Municipal Court						
54210-Interpreter Costs		150,000		-		150,000
18100-Criminal Justice Assistance						
31371-Criminal Justice	4,665,000		4,800,000		9,465,000	
33620-Criminal Justice-High Crime	1,790,000		1,845,000		3,635,000	
33621-Criminal Justice-Violent Crime	92,500		95,000		187,500	
33651-Dui/Other Criminal Justice Ast	20,380		21,000		41,380	
54122-IF City Indirect Costs		120,321		120,176		240,497
54124-IF Office Performance Mgmt Svc		7,702		9,557		17,259
54125-IF Financial Services		5,456		5,733		11,189
54131-IF Risk Managment		2,693		2,801		5,494
54133-IF Workers' Comp		277		296		573
18300-City Detention Services						
54261-Spokane County		7,000,000		7,000,000		14,000,000
<b>1910-Criminal Justice Assistance Fund Total</b>	<b>6,567,880</b>	<b>8,773,449</b>	<b>6,761,000</b>	<b>7,138,563</b>	<b>13,328,880</b>	<b>15,912,012</b>
<b>1915-Community Safety Fund</b>						
1915-Community Safety Fund						
30210-Community Safety Fund - Administration						
31371-Criminal Justice	4,513,000		6,694,450		11,207,450	
80101-Operating Transfers Out		4,513,000		6,694,450		11,207,450
<b>1915-Community Safety Fund Total</b>	<b>4,513,000</b>	<b>4,513,000</b>	<b>6,694,450</b>	<b>6,694,450</b>	<b>11,207,450</b>	<b>11,207,450</b>
<b>1940-Channel Five Equipment Reserve Fund</b>						
1940-Channel Five Equipment Reserve						
37310-Channel Five AV Channel Five						
53502-Minor Equipment		25,000		25,000		50,000
54201-Contractual Services		12,000		12,000		24,000
56406-Communications Equipment		50,000		50,000		100,000
37320-Channel Five AV Fire						
53502-Minor Equipment		14,250		14,250		28,500
54904-Oth Dues/Subscriptns/Membership		750		750		1,500
56406-Communications Equipment		10,000		10,000		20,000
37330-PEG Capital						
32191-Franchise Fees	252,000		252,000		504,000	
54201-Contractual Services		140,000		140,000		280,000
<b>1940-Channel Five Equipment Reserve Total</b>	<b>252,000</b>	<b>140,000</b>	<b>252,000</b>	<b>252,000</b>	<b>504,000</b>	<b>504,000</b>
<b>1950-Park Cumulative Reserve Fund</b>						
1950-Park Cumulative Reserve Fund						
54500-Parks Operations						
56301-Other Improvements		127,000		127,000		254,000
54920-Parks Cumulative Reserves						
33427-Rec & Conservation Funding Brd	2,500,000		100,000		2,600,000	
36454-Contributed Capital-County	250,000		-		250,000	
36710-Contributions/Donations	200,000		200,000		400,000	
39724-From Park Fund	877,568		877,568		1,755,136	
39740-From Water Operating Fund	250,000		250,000		500,000	
54801-Repairs/Maintenance		196,352		196,352		392,704
56203-Building Improvements		-		250,000		250,000
56301-Other Improvements		560,000		1,760,000		2,320,000
56314-Landscaping And Irrigation		55,000		-		55,000
56409-Computer/Micro Equipment		40,000		40,000		80,000
56501-Construction Of Fixed Assets		3,500,000		-		3,500,000
56522-Architect And Engineer Serv		30,000		150,000		180,000
80101-Operating Transfers Out		50,000		50,000		100,000
54925-Parks Cumulative Reserves Parks Fleet Replacement						
56401-Machinery/Equipment		200,000		200,000		400,000
<b>1950-Park Cumulative Reserve Fund Total</b>	<b>4,077,568</b>	<b>4,758,352</b>	<b>1,427,568</b>	<b>2,773,352</b>	<b>5,505,136</b>	<b>7,531,704</b>
<b>1970-Fire/Ems Fund</b>						
1970-Fire/Ems Fund						
35111-Fire Fire Prevention						
32130-Public Safety License/Perm	1,053,819		1,100,000		2,153,819	
34240-Protective Inspection Fees	863,332		863,332		1,726,664	
35990-Misc Fines/Penalties	5,000		5,000		10,000	
39728-From Park Cumulative Reserve	50,000		50,000		100,000	
51001-Base Wages		2,136,970		2,206,130		4,343,101
51215-Overtime-Uniform		3,000		3,000		6,000
51275-Annual Leave Payout		8,000		8,000		16,000
51290-Longevity Pay		1,402		1,411		2,813
51295-Education Pay		9,000		9,000		18,000
51400-Specialty Pay		37,000		39,000		76,000
51640-Deferred Compensation-Matching		78,438		80,279		158,717
52110-Social Security		56,916		59,014		115,929
52210-Retirement		44,923		46,803		91,726
52230-Pension Leoff II		94,163		97,039		191,202
52310-Medical Insurance		447,830		465,310		913,140
52320-Dental Insurance		8,141		8,141		16,282
52330-Life Insurance		3,030		3,136		6,165
52340-Disability Insurance		452		456		908
52400-Industrial Insurance		3,112		3,112		6,224
52600-Wa Paid Family & Medical Leave		5,603		5,759		11,362
53102-Publications		300		300		600
53201-Operating Supplies		700		700		1,400
53202-Clothing		400		400		800
54451-Advertising		700		700		1,400
54501-Operating Rentals/Leases		8,000		8,000		16,000
54904-Oth Dues/Subscriptns/Membership		6,800		6,800		13,600

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54909-Printing/Binding/Repro		750		750		1,500
54914-Bank Fees		33,000		34,000		67,000
35112-Fire Fire Investigation						
51001-Base Wages		392,037		403,836		795,873
51215-Overtime-Uniform		75,000		75,000		150,000
51235-Holiday Pay Extra		1,820		1,857		3,677
51275-Annual Leave Payout		5,500		5,500		11,000
51400-Specialty Pay		75,000		77,000		152,000
51640-Deferred Compensation-Matching		18,463		19,017		37,481
52110-Social Security		7,966		8,183		16,149
52230-Pension Leoff II		29,225		30,022		59,247
52310-Medical Insurance		89,386		92,961		182,347
52400-Industrial Insurance		518		518		1,037
52600-Wa Paid Family & Medical Leave		1,370		1,408		2,779
53102-Publications		1,000		1,000		2,000
53201-Operating Supplies		800		800		1,600
53202-Clothing		300		300		600
53205-Personal Protective Equipment		300		300		600
53502-Minor Equipment		300		300		600
54401-Airfare		1,000		1,000		2,000
54407-Lodging		(500)		(500)		(1,000)
54408-Per Diem		(500)		(500)		(1,000)
54904-Oth Dues/Subscripnts/Membershp		1,600		1,600		3,200
35113-Fire Fire Plan Review						
34583-Plan Checking Fees	512,955		497,476		1,010,431	
51001-Base Wages		230,490		240,827		471,317
51275-Annual Leave Payout		2,000		2,346		4,346
51290-Longevity Pay		504		504		1,008
51640-Deferred Compensation-Matching		3,474		3,474		6,948
52110-Social Security		19,169		19,716		38,886
52210-Retirement		27,365		28,118		55,483
52230-Pension Leoff II		508		592		1,100
52310-Medical Insurance		27,670		28,568		56,238
52320-Dental Insurance		2,964		2,964		5,928
52330-Life Insurance		951		965		1,916
52340-Disability Insurance		469		469		938
52400-Industrial Insurance		345		345		691
52600-Wa Paid Family & Medical Leave		672		694		1,367
59954-Reserve For Total Cost Compens		17,780		14,292		32,072
35114-Fire Community Risk Reduction						
51001-Base Wages		164,162		167,748		331,909
51290-Longevity Pay		202		252		454
51640-Deferred Compensation-Matching		3,114		3,114		6,228
52110-Social Security		12,574		12,852		25,426
52210-Retirement		18,080		18,480		36,560
52310-Medical Insurance		30,052		31,022		61,074
52320-Dental Insurance		2,964		2,964		5,928
52330-Life Insurance		644		652		1,297
52340-Disability Insurance		390		394		784
52400-Industrial Insurance		345		345		691
52600-Wa Paid Family & Medical Leave		430		440		870
53102-Publications		300		300		600
53201-Operating Supplies		1,900		1,900		3,800
53202-Clothing		300		300		600
53209-Promotional Supplies		1,100		1,100		2,200
53502-Minor Equipment		700		700		1,400
54904-Oth Dues/Subscripnts/Membershp		400		400		800
35121-Fire Operations						
39710-From General Fund	47,859,497		50,632,527		98,492,024	
39720-From Public Safety Personnel	3,375,000		3,450,000		6,825,000	
51001-Base Wages		35,253,015		36,480,920		71,733,936
51215-Overtime-Uniform		2,154,825		2,348,662		4,503,487
51220-Out Of Grade		280,000		300,000		580,000
51225-Standby Pay		30,000		30,000		60,000
51235-Holiday Pay Extra		752,415		769,102		1,521,517
51250-Terminated Sick Leave Pay		152,147		178,803		330,950
51260-Terminated Vacation Leave Pay		355,000		365,000		720,000
51275-Annual Leave Payout		75,000		75,000		150,000
51295-Education Pay		44,000		44,000		88,000
51400-Specialty Pay		1,142,500		1,176,500		2,319,000
51640-Deferred Compensation-Matching		1,748,180		1,798,382		3,546,562
52110-Social Security		616,287		636,331		1,252,618
52230-Pension Leoff II		2,261,105		2,334,623		4,595,728
52310-Medical Insurance		9,591,938		9,975,615		19,567,553
52320-Dental Insurance		3,127		3,127		6,254
52330-Life Insurance		5,937		6,125		12,062
52400-Industrial Insurance		55,659		55,659		111,317
52600-Wa Paid Family & Medical Leave		108,156		111,631		219,787
53104-Software (Noncapitalized)		100		100		200
53105-Non-Travel Meals/Lght Rfshrmt		800		800		1,600
53201-Operating Supplies		10,000		10,000		20,000
53204-Safety Supplies		15,000		15,000		30,000
53205-Personal Protective Equipment		1,000		1,000		2,000
53210-Repair & Maintenance Supplies		18,000		18,000		36,000
53303-Motor Fuel-Outside Vendor		421,225		434,250		855,475
53502-Minor Equipment		22,000		22,000		44,000
54103-Medical Services		160,171		164,976		325,147
54704-Hazardous Waste Disposal		17,000		17,000		34,000
54803-Equipment Repairs/Maintenance		22,400		22,400		44,800
54902-Registration/Schooling		1,000		1,000		2,000
54909-Printing/Binding/Repro		500		500		1,000
54918-Interest On Taxpayer Refunds		600		600		1,200
35122-Hazmat						
51215-Overtime-Uniform		130,000		130,000		260,000
51400-Specialty Pay		252,000		261,000		513,000
52110-Social Security		5,540		5,670		11,210
52230-Pension Leoff II		20,322		20,801		41,123

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52600-Wa Paid Family & Medical Leave		833		853		1,686
53103-Postage		100		100		200
53104-Software (Noncapitalized)		3,891		3,891		7,782
53201-Operating Supplies		16,400		16,400		32,800
53205-Personal Protective Equipment		3,000		3,000		6,000
53210-Repair & Maintenance Supplies		600		600		1,200
53502-Minor Equipment		7,000		7,000		14,000
54803-Equipment Repairs/Maintenance		1,100		1,100		2,200
35123-Fire Tech Rescue						
51215-Overtime-Uniform		52,000		55,000		107,000
51235-Holiday Pay Extra		5,615		5,730		11,345
51400-Specialty Pay		196,000		203,000		399,000
52110-Social Security		3,596		3,742		7,338
52230-Pension Leoff II		13,193		13,726		26,919
52600-Wa Paid Family & Medical Leave		540		563		1,103
53201-Operating Supplies		1,500		1,500		3,000
53502-Minor Equipment		5,000		5,000		10,000
54803-Equipment Repairs/Maintenance		500		500		1,000
35124-Fire Swiftwater						
51215-Overtime-Uniform		20,000		20,000		40,000
51400-Specialty Pay		168,000		174,000		342,000
52110-Social Security		2,726		2,813		5,539
52230-Pension Leoff II		10,002		10,321		20,323
52600-Wa Paid Family & Medical Leave		410		423		833
53210-Repair & Maintenance Supplies		900		900		1,800
53211-Vehicle Repair & Maint Supply		900		900		1,800
53303-Motor Fuel-Outside Vendor		2,800		2,800		5,600
53502-Minor Equipment		900		900		1,800
54853-Vehicle Repairs/Maint		1,500		1,500		3,000
35126-Mobilizations						
34221-Fire Protection And Ems	60,500		66,671		127,171	
53211-Vehicle Repair & Maint Supply		5,000		5,000		10,000
54407-Lodging		9,000		9,270		18,270
54408-Per Diem		10,000		10,300		20,300
54409-Other Transportation Expenses		20,000		20,600		40,600
35127-Fire Special Events						
34221-Fire Protection And Ems	22,000		22,000		44,000	
51215-Overtime-Uniform		95,000		95,000		190,000
52110-Social Security		1,378		1,378		2,756
52230-Pension Leoff II		5,054		5,054		10,108
52600-Wa Paid Family & Medical Leave		207		207		414
35128-Fire Air Room						
51215-Overtime-Uniform		20,000		20,000		40,000
52110-Social Security		290		290		580
52230-Pension Leoff II		1,064		1,064		2,128
52600-Wa Paid Family & Medical Leave		44		44		88
53201-Operating Supplies		1,400		1,400		2,800
53210-Repair & Maintenance Supplies		17,000		17,000		34,000
53502-Minor Equipment		9,000		9,000		18,000
54803-Equipment Repairs/Maintenance		4,600		4,600		9,200
35130-Fire - CARES						
34221-Fire Protection And Ems	135,000		35,000		170,000	
34919-IF Other General Govt Services	617,615		618,366		1,235,981	
51001-Base Wages		303,957		311,014		614,971
51290-Longevity Pay		202		202		404
51640-Deferred Compensation-Matching		6,970		6,970		13,940
52110-Social Security		23,268		23,807		47,075
52210-Retirement		33,458		34,233		67,691
52310-Medical Insurance		75,664		78,104		153,768
52320-Dental Insurance		7,249		7,249		14,498
52330-Life Insurance		1,198		1,208		2,405
52340-Disability Insurance		680		690		1,370
52400-Industrial Insurance		778		778		1,556
52600-Wa Paid Family & Medical Leave		797		815		1,612
53201-Operating Supplies		145,644		110,505		256,149
54501-Operating Rentals/Leases		1,600		1,600		3,200
35134-Fire Drone						
53502-Minor Equipment		1,800		1,800		3,600
54603-Insurance Premiums		2,200		2,200		4,400
54904-Oth Dues/Subscripnts/Membership		200		200		400
35141-Fire Administration						
31310-Local Retail Sales/Use Tax	3,044,700		3,136,041		6,180,741	
51001-Base Wages		753,352		778,799		1,532,151
51275-Annual Leave Payout		1,200		1,407		2,607
51290-Longevity Pay		705		705		1,410
51640-Deferred Compensation-Matching		20,137		20,691		40,829
52110-Social Security		20,802		21,696		42,497
52210-Retirement		17,928		18,838		36,765
52230-Pension Leoff II		30,355		31,269		61,623
52267-Veba Post Employment		186,000		195,300		381,300
52310-Medical Insurance		75,410		78,358		153,768
52320-Dental Insurance		5,929		5,929		11,858
52330-Life Insurance		2,372		2,454		4,825
52340-Disability Insurance		396		416		813
52400-Industrial Insurance		865		865		1,730
52600-Wa Paid Family & Medical Leave		1,627		1,658		3,285
53101-Office Supplies		10,000		10,000		20,000
53103-Postage		13,500		13,500		27,000
53104-Software (Noncapitalized)		800		800		1,600
53105-Non-Travel Meals/Lght Rfrshmt		1,000		1,000		2,000
53201-Operating Supplies		1,000		1,000		2,000
53202-Clothing		500		500		1,000
53502-Minor Equipment		1,750		1,750		3,500
53527-Smart Phones, Ipad, Tablets		1,000		1,000		2,000
54124-IF Office Performance Mgmt Svc		162,483		201,608		364,091
54125-IF Financial Services		681,683		716,356		1,398,039
54127-IF Centralized Purchasing		82,805		85,925		168,730



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
		153,914		161,131		315,045
54128-IF Centralized Accounting		4,251		4,618		8,869
54129-IF My Spokane		509,035		535,116		1,044,151
54131-IF Risk Managment		18,381		18,381		36,762
54132-IF Unemployment		1,656,365		1,766,789		3,423,154
54133-IF Workers' Comp		1,340,506		1,442,303		2,782,809
54321-IF IT Expenses		120,613		120,613		241,226
54324-IF IT Replacement		3,000		3,000		6,000
54401-Airfare		3,000		3,000		6,000
54407-Lodging		500		500		1,000
54408-Per Diem		600		600		1,200
54409-Other Transportation Expenses		4,000		4,000		8,000
54501-Operating Rentals/Leases		2,700		2,700		5,400
54901-Misc Services/Charges		3,250		3,250		6,500
54902-Registration/Schooling		8,000		8,400		16,400
54904-Oth Dues/Subscripts/Membershp		2,400		2,400		4,800
54914-Bank Fees		48,128		47,042		95,170
80102-Operating Transfer Out-Debt						
<b>35142-IT</b>						
51001-Base Wages		266,501		284,297		550,799
51225-Standby Pay		22,505		27,182		49,687
51275-Annual Leave Payout		1,500		1,759		3,259
51290-Longevity Pay		789		806		1,595
51640-Deferred Compensation-Matching		3,348		3,348		6,696
52110-Social Security		20,559		21,939		42,498
52210-Retirement		29,402		31,362		60,764
52230-Pension Loeff II		407		474		881
52310-Medical Insurance		27,793		28,728		56,521
52320-Dental Insurance		4,393		4,393		8,786
52330-Life Insurance		1,054		1,121		2,175
52340-Disability Insurance		617		638		1,255
52400-Industrial Insurance		512		512		1,025
52600-Wa Paid Family & Medical Leave		718		766		1,483
53101-Office Supplies		500		500		1,000
53104-Software (Noncapitalized)		2,500		2,500		5,000
53201-Operating Supplies		400		400		800
53502-Minor Equipment		3,500		3,500		7,000
54209-IT/Data Services		91,000		91,000		182,000
54302-Cell Phone		78,000		78,000		156,000
54803-Equipment Repairs/Maintenance		5,500		5,500		11,000
54820-Software Maintenance		111,939		117,536		229,475
54904-Oth Dues/Subscripts/Membershp		1,200		1,200		2,400
<b>35143-Fire - Operations Support</b>						
51001-Base Wages		29,200		29,200		58,400
51210-Overtime		1,300		1,384		2,684
51275-Annual Leave Payout		2,500		2,932		5,432
52110-Social Security		99		106		205
52210-Retirement		143		152		295
52600-Wa Paid Family & Medical Leave		3		3		6
<b>35150-Fire Apparatus &amp; Equipment Maintenance (General)</b>						
51001-Base Wages		699,275		742,035		1,441,310
51210-Overtime		41,520		44,202		85,722
51215-Overtime-Uniform		38,000		40,000		78,000
51230-Shift Differential Premium		24		25		49
51235-Holiday Pay Extra		2,990		3,051		6,041
51290-Longevity Pay		1,411		1,411		2,821
51295-Education Pay		12,000		12,000		24,000
51640-Deferred Compensation-Matching		13,052		13,237		26,289
52110-Social Security		45,804		48,918		94,722
52210-Retirement		61,193		65,500		126,693
52230-Pension Loeff II		11,912		12,352		24,264
52310-Medical Insurance		118,396		122,452		240,848
52320-Dental Insurance		9,310		9,310		18,620
52330-Life Insurance		2,714		2,874		5,587
52400-Industrial Insurance		1,210		1,210		2,420
52600-Wa Paid Family & Medical Leave		1,968		2,074		4,042
53104-Software (Noncapitalized)		1,800		1,800		3,600
53201-Operating Supplies		2,500		2,500		5,000
53205-Personal Protective Equipment		500		500		1,000
53210-Repair & Maintenance Supplies		3,500		3,500		7,000
53211-Vehicle Repair & Maint Supply		420,633		420,633		841,266
53303-Motor Fuel-Outside Vendor		500		500		1,000
53502-Minor Equipment		14,100		14,100		28,200
53505-Office Furniture (Non Capital)		1,500		1,500		3,000
54408-Per Diem		700		700		1,400
54409-Other Transportation Expenses		800		800		1,600
54704-Hazardous Waste Disposal		1,500		1,500		3,000
54803-Equipment Repairs/Maintenance		2,000		2,000		4,000
54820-Software Maintenance		1,500		1,500		3,000
54853-Vehicle Repairs/Maint		90,046		90,046		180,092
54902-Registration/Schooling		1,700		1,700		3,400
54904-Oth Dues/Subscripts/Membershp		966		966		1,932
54906-Laundry/Janitorial Services		3,000		3,000		6,000
54921-Towing Expense		5,200		5,200		10,400
<b>35160-Fire Facilities (General)</b>						
53201-Operating Supplies		79,400		79,400		158,800
53210-Repair & Maintenance Supplies		75,000		75,000		150,000
53502-Minor Equipment		12,700		12,700		25,400
54206-Snow Removal Services		1,000		1,000		2,000
54212-Landscape/Grounds Maint		9,500		9,500		19,000
54265-Operating Assessments/Taxes		1,800		1,800		3,600
54301-Telephone		6,600		6,600		13,200
54501-Operating Rentals/Leases		13,457		13,794		27,251
54701-Public Utility Service		123,750		127,463		251,213
54702-Utility Light/Power Service		212,000		212,000		424,000
54703-Util Garbage/Waste Removal		500		500		1,000
54706-Utility Natural Gas		145,335		145,335		290,670
54802-Building Repairs/Maintenance		68,850		68,850		137,700

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54803-Equipment Repairs/Maintenance		3,100		3,100		6,200
54906-Laundry/Janitorial Services		49,375		49,375		98,750
54908-Permits/Other Fees		3,000		3,000		6,000
54920-Alarm/Security Services		3,500		3,500		7,000
<b>35170-Fire Training</b>						
36240-Space Facilities Rent - St	8,000		8,370		16,370	
51001-Base Wages		809,205		835,249		1,644,454
51210-Overtime		1,000		1,000		2,000
51215-Overtime-Uniform		175,000		175,000		350,000
51235-Holiday Pay Extra		3,160		3,225		6,385
51275-Annual Leave Payout		5,000		5,865		10,865
51290-Longevity Pay		832		899		1,731
51640-Deferred Compensation-Matching		27,694		28,434		56,128
52110-Social Security		28,546		29,431		57,977
52210-Retirement		18,523		19,106		37,629
52230-Pension Leoff II		47,150		48,166		95,316
52310-Medical Insurance		142,044		147,566		289,610
52320-Dental Insurance		3,497		3,497		6,994
52330-Life Insurance		1,432		1,475		2,907
52340-Disability Insurance		216		221		436
52400-Industrial Insurance		1,146		1,146		2,292
52600-Wa Paid Family & Medical Leave		2,649		2,703		5,352
53102-Publications		600		750		1,350
53105-Non-Travel Meals/Lght Rfrshmt		200		200		400
53201-Operating Supplies		555,000		555,000		1,110,000
53202-Clothing		48,000		48,000		96,000
53205-Personal Protective Equipment		35,000		35,000		70,000
53502-Minor Equipment		2,000		2,500		4,500
54103-Medical Services		9,787		10,000		19,787
54201-Contractual Services		65,000		68,250		133,250
54401-Airfare		-		500		500
54407-Lodging		-		500		500
54408-Per Diem		-		500		500
54409-Other Transportation Expenses		-		500		500
54501-Operating Rentals/Leases		5,000		5,000		10,000
54803-Equipment Repairs/Maintenance		1,000		1,000		2,000
54820-Software Maintenance		9,400		10,340		19,740
54902-Registration/Schooling		2,000		6,000		8,000
54904-Oth Dues/Subscriptns/Membershp		-		800		800
54907-Clothing Alterations & Repairs		5,000		5,000		10,000
<b>35210-Fire Dispatch</b>						
34280-Communication Services	145,400		160,231		305,631	
54201-Contractual Services		2,500,000		2,814,000		5,314,000
54820-Software Maintenance		91,600		94,348		185,948
<b>35310-Fire - EMS</b>						
31112-Property Taxes-Current Year	17,566,151		17,819,700		35,385,851	
31116-Property Taxes-Prior Years	520,000		520,000		1,040,000	
34221-Fire Protection And Ems	478,000		393,721		871,721	
51001-Base Wages		394,609		405,732		800,341
51640-Deferred Compensation-Matching		14,047		14,415		28,462
52110-Social Security		14,352		14,709		29,060
52210-Retirement		14,636		14,956		29,591
52230-Pension Leoff II		15,312		15,806		31,118
52310-Medical Insurance		73,615		76,453		150,068
52320-Dental Insurance		1,482		1,482		2,964
52330-Life Insurance		516		527		1,043
52340-Disability Insurance		234		234		468
52400-Industrial Insurance		518		518		1,037
52600-Wa Paid Family & Medical Leave		1,091		1,123		2,214
53201-Operating Supplies		13,770		13,770		27,540
53204-Safety Supplies		50,505		50,505		101,010
53502-Minor Equipment		4,500		4,500		9,000
54103-Medical Services		500		500		1,000
54201-Contractual Services		100,965		102,975		203,940
54261-Spokane County		59,922		61,720		121,642
54401-Airfare		2,300		2,300		4,600
54501-Operating Rentals/Leases		449,771		449,771		899,542
54820-Software Maintenance		90,320		93,030		183,350
54902-Registration/Schooling		23,119		23,119		46,238
54904-Oth Dues/Subscriptns/Membershp		100		100		200
<b>93546-DNR Fuels Mitigation Grant</b>						
34221-Fire Protection And Ems	25,000		25,000		50,000	
34919-IF Other General Govt Services	50,000		50,000		100,000	
54201-Contractual Services		75,000		75,000		150,000
<b>1970-Fire/EMS Fund Total</b>	<b>76,391,969</b>	<b>76,391,969</b>	<b>79,453,435</b>	<b>79,453,435</b>	<b>155,845,404</b>	<b>155,845,403</b>
<b>1980-Defined Contribution Administration Fund</b>						
<b>1980-Defined Contribution Admin Fund</b>						
31500-Deferred Comp Administration						
34197-Employment Benefit Admin Fees	75,000		82,650		157,650	
53101-Office Supplies		250		250		500
53103-Postage		100		100		200
54122-IF City Indirect Costs		523		592		1,115
54124-IF Office Performance Mgmt Svc		68		85		153
54128-IF Centralized Accounting		115		121		236
54141-IF Other Professional Services		2,000		2,140		4,140
54201-Contractual Services		10,000		13,400		23,400
54202-Advisory Technical Service		50,000		53,400		103,400
54401-Airfare		4,000		4,272		8,272
54901-Misc Services/Charges		50		50		100
54902-Registration/Schooling		1,500		1,500		3,000
54904-Oth Dues/Subscriptns/Membershp		600		600		1,200
<b>1980-Defined Contribution Admin Fund Total</b>	<b>75,000</b>	<b>69,206</b>	<b>82,650</b>	<b>76,510</b>	<b>157,650</b>	<b>145,716</b>
<b>1985-VOYA Defined Contribution Administration Fund</b>						
<b>1985-VOYA Defined Contribution Admin Fund</b>						
31500-Deferred Comp Administration						
34197-Employment Benefit Admin Fees	46,000		50,692		96,692	
54124-IF Office Performance Mgmt Svc		45		56		101

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54127-IF Centralized Purchasing		100		100		200
54128-IF Centralized Accounting		38		41		79
54201-Contractual Services		5,000		6,700		11,700
54202-Advisory Technical Service		33,000		35,244		68,244
54401-Airfare		7,000		7,476		14,476
54902-Registration/Schooling		750		801		1,551
<b>1985-VOYA Defined Contribution Admin Fund Total</b>	<b>46,000</b>	<b>45,933</b>	<b>50,692</b>	<b>50,418</b>	<b>96,692</b>	<b>96,351</b>
<b>1990-Transportation Benefit Fund</b>						
<b>1990-Transportation Benefit Fund</b>						
49809-Residential Grind & Overlay Projects						
54141-IF Other Professional Services		189,612		-		189,612
54201-Contractual Services		1,706,511		-		1,706,511
49890-TBD Sidewalk Program						
56501-Construction Of Fixed Assets		1,075,000		75,000		1,150,000
49893-Residential Chip Seal Projects						
54141-IF Other Professional Services		162,952		-		162,952
54201-Contractual Services		1,466,566		-		1,466,566
85210-TBD Administration						
31760-Tbd Vehicle Fees	3,250,000		3,250,000		6,500,000	
54124-IF Office Performance Mgmt Svc		3,895		4,832		8,727
54125-IF Financial Services		8,213		8,631		16,844
54128-IF Centralized Accounting		411		426		837
<b>1990-Transportation Benefit Fund Total</b>	<b>3,250,000</b>	<b>4,613,160</b>	<b>3,250,000</b>	<b>88,889</b>	<b>6,500,000</b>	<b>4,702,049</b>
<b>2100-Go Bond Redemption Fund</b>						
<b>2100-GO Bond Redemption Fund</b>						
81100-Voted Gen Obligation Debt						
31112-Property Taxes-Current Year	10,750,775		11,151,425		21,902,200	
31116-Property Taxes-Prior Years	310,000		310,000		620,000	
36111-Investment Interest/Dividends	87,000		73,000		160,000	
57100-General Obligation Bonds		5,405,000		6,050,000		11,455,000
58300-Interest On Long Term Debt		5,345,775		5,101,425		10,447,200
81500-Nonvoted Gen Obligation Debt						
39733-From Arterial Street Fund	5,435,432		5,435,528		10,870,960	
57100-General Obligation Bonds		3,674,200		3,725,000		7,399,200
58300-Interest On Long Term Debt		1,761,232		1,710,528		3,471,760
<b>2100-GO Bond Redemption Fund Total</b>	<b>16,583,207</b>	<b>16,186,207</b>	<b>16,969,953</b>	<b>16,586,953</b>	<b>33,553,160</b>	<b>32,773,160</b>
<b>2300-Special Assessment Debt Fund</b>						
<b>2300-Special Assessment Debt Fund</b>						
82100-Special Assessment Debt						
36140-Interest On Cont/Notes/Ar		5,000		5,000		10,000
36800-Special Assessment Prin (Curr)	120,000		120,000		240,000	
54901-Misc Services/Charges		40,000		40,000		80,000
57300-Special Assessment Bonds		5,000		5,000		10,000
58300-Interest On Long Term Debt		2,000		2,000		4,000
80102-Operating Transfer Out-Debt		96,812		60,833		157,645
<b>2300-Special Assessment Debt Fund Total</b>	<b>125,000</b>	<b>143,812</b>	<b>125,000</b>	<b>107,833</b>	<b>250,000</b>	<b>251,645</b>
<b>2350-Special Assessment Guaranty Fund</b>						
<b>2350-Special Assessment Guaranty Fund</b>						
82200-Special Assessment Guaranty						
54104-Real Estate Services		8,000		8,000		16,000
<b>2350-Special Assessment Guaranty Fund Total</b>		<b>8,000</b>		<b>8,000</b>		<b>16,000</b>
<b>2500-Iron Bridge TIF Debt Service</b>						
<b>2500-Iron Bridge TIF Debt Service</b>						
49020-Iron Bridge						
31112-Property Taxes-Current Year	101,361		51,483		152,844	
31116-Property Taxes-Prior Years	2,400		2,496		4,896	
80102-Operating Transfer Out-Debt		101,361		51,483		152,844
<b>2500-Iron Bridge TIF Debt Service Total</b>	<b>103,761</b>	<b>101,361</b>	<b>53,979</b>	<b>51,483</b>	<b>157,740</b>	<b>152,844</b>
<b>2502-University District LRF Debt Service</b>						
<b>2502-University District LRF</b>						
79130-University District						
31322-LRF Sales & Use Tax	250,000		275,000		525,000	
80102-Operating Transfer Out-Debt		224,281		285,882		510,163
<b>2502-University District LRF Total</b>	<b>250,000</b>	<b>224,281</b>	<b>275,000</b>	<b>285,882</b>	<b>525,000</b>	<b>510,163</b>
<b>3160-General Capital Improvements</b>						
<b>3160-General Capital Improvements</b>						
49001-General Capital Improvements						
56301-Other Improvements		20,226		-		20,226
<b>3160-General Capital Improvements Total</b>		<b>20,226</b>		<b>-</b>		<b>20,226</b>
<b>3200-Street Capital Fund (Arterial St)</b>						
<b>3200-Arterial Street Fund</b>						
41700-Public Development Authorities						
34410-Maint Repair Const Services	725,500		165,000		890,500	
56501-Construction Of Fixed Assets		725,500		165,000		890,500
48400-Real Estate Excise Tax						
39734-From Real Estate Excise Tax Fd	9,232,750		6,124,700		15,357,450	
54101-Professional Services		75,000		75,000		150,000
54141-IF Other Professional Services		714,000		659,000		1,373,000
54201-Contractual Services		70,000		225,000		295,000
56102-Right Of Way		61,160		6,500		67,660
56501-Construction Of Fixed Assets		8,312,840		5,159,200		13,472,040
48600-Paths and Trails Reserve Fund						
39726-From Paths And Trails	50,000		50,000		100,000	
54201-Contractual Services		10,000		-		10,000
56501-Construction Of Fixed Assets		-		50,000		50,000
49197-Impact/Mitigation Projects						
34585-Gma Impact Fees	515,000		908,000		1,423,000	
56102-Right Of Way		24,000		-		24,000
56501-Construction Of Fixed Assets		491,000		908,000		1,399,000
49199-Arterial Street						
32191-Franchise Fees		1,000		1,000		2,000
33687-Mvft-City Streets	1,100,000		1,100,000		2,200,000	
36111-Investment Interest/Dividends		460,000		381,000		841,000
36993-Admin Fee - Impact Fees		27,000		27,000		54,000
39710-From General Fund	11,040,659		11,255,885		22,296,544	
39763-From Integrated Capital Mgt	5,000,000		5,000,000		10,000,000	
80102-Operating Transfer Out-Debt		5,435,432		5,435,528		10,870,960

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
49828-Street Levy Projects						
36710-Contributions/Donations	106,000		140,342		246,342	
54141-IF Other Professional Services		4,175,000		5,200,000		9,375,000
54201-Contractual Services		925,000		-		925,000
56501-Construction Of Fixed Assets		8,702,000		4,572,000		13,274,000
95164-WSDOT - Federal Indirect						
33320-Dept Of Transportation	23,818,250		21,164,300		44,982,550	
56102-Right Of Way		184,840		43,500		228,340
56501-Construction Of Fixed Assets		23,536,160		21,120,800		44,656,960
95165-WSDOT - State Grant						
33436-Dept Of Transportation	7,368,495		6,400,000		13,768,495	
56102-Right Of Way		125,000		-		125,000
56501-Construction Of Fixed Assets		7,243,495		6,400,000		13,643,495
95166-Transp Improvement Board						
33438-Transportation Impr Board	50,000		887,000		937,000	
56501-Construction Of Fixed Assets		50,000		887,000		937,000
<b>3200-Arterial Street Fund Total</b>	<b>59,494,654</b>	<b>60,860,427</b>	<b>53,604,227</b>	<b>50,906,528</b>	<b>113,098,881</b>	<b>111,766,955</b>
<b>3495-Capital Improvements 1995</b>						
3495-Capital Improvements 1995						
49552-GIS						
56104-Misc Improvement Nonbuildings		40,778		-		40,778
<b>3495-Capital Improvements 1995 Total</b>		<b>40,778</b>		<b>-</b>		<b>40,778</b>
<b>3500-Kendall Yards TIF</b>						
3500-Kendall Yards TIF						
36230-Economic Development						
31112-Property Taxes-Current Year	480,000		552,000		1,032,000	
31116-Property Taxes-Prior Years	10,000		10,000		20,000	
57900-Other Debt		480,000		561,000		1,041,000
58300-Interest On Long Term Debt		10,000		1,000		11,000
<b>3500-Kendall Yards TIF Total</b>	<b>490,000</b>	<b>490,000</b>	<b>562,000</b>	<b>562,000</b>	<b>1,052,000</b>	<b>1,052,000</b>
<b>3501-West Quadrant TIF</b>						
3501-West Quadrant TIF						
36230-Economic Development						
31112-Property Taxes-Current Year	671,000		739,100		1,410,100	
31116-Property Taxes-Prior Years	10,000		10,000		20,000	
56301-Other Improvements		2,297,667		749,100		3,046,767
<b>3501-West Quadrant TIF Total</b>	<b>681,000</b>	<b>2,297,667</b>	<b>749,100</b>	<b>749,100</b>	<b>1,430,100</b>	<b>3,046,767</b>
<b>3502-University District LRF</b>						
3502-University District LRF						
79130-University District						
31112-Property Taxes-Current Year	262,000		315,000		577,000	
31116-Property Taxes-Prior Years	2,000		2,000		4,000	
54201-Contractual Services		723,000		264,000		987,000
<b>3502-University District LRF Total</b>	<b>264,000</b>	<b>723,000</b>	<b>317,000</b>	<b>264,000</b>	<b>581,000</b>	<b>987,000</b>
<b>4100-Water Division</b>						
4100-Water Division						
30210-Administration						
51001-Base Wages		1,450,500		1,513,898		2,964,398
51002-Temp/Seasonal Wages		50,000		65,000		115,000
51003-Project Employee Wages		25,000		25,000		50,000
51210-Overtime		55,000		55,000		110,000
51220-Out Of Grade		8,000		8,000		16,000
51230-Shift Differential Premium		4,500		4,500		9,000
51275-Annual Leave Payout		15,000		15,000		30,000
51290-Longevity Pay		5,124		5,490		10,614
51400-Specialty Pay		900		900		1,800
51640-Deferred Compensation-Matching		24,864		24,864		49,728
52110-Social Security		111,352		116,000		227,352
52210-Retirement		160,119		167,133		327,251
52310-Medical Insurance		214,051		221,077		435,128
52320-Dental Insurance		26,256		26,256		52,512
52330-Life Insurance		5,607		5,827		11,434
52340-Disability Insurance		1,197		1,202		2,399
52400-Industrial Insurance		3,046		3,046		6,091
52600-Wa Paid Family & Medical Leave		3,814		3,981		7,795
52999-Misc Benefits		20,000		20,000		40,000
53101-Office Supplies		19,000		19,000		38,000
53102-Publications		4,000		4,000		8,000
53103-Postage		7,500		7,500		15,000
53104-Software (Noncapitalized)		50,000		50,000		100,000
53105-Non-Travel Meals/Lght Rfrshmt		300		300		600
53201-Operating Supplies		600		600		1,200
53502-Minor Equipment		10,000		10,000		20,000
53505-Office Furniture (Non Capital)		15,000		15,000		30,000
53521-Computers		10,000		6,500		16,500
53523-Tvs/Audio Visual Equipment		3,000		3,000		6,000
53527-Smart Phones, Ipad, Tablets		7,500		7,500		15,000
54103-Medical Services		15,500		15,500		31,000
54105-Legal Services		15,000		16,000		31,000
54122-IF City Indirect Costs		902,626		1,027,534		1,930,160
54124-IF Office Performance Mgmt Svc		93,573		116,104		209,677
54125-IF Financial Services		442,932		465,461		908,393
54127-IF Centralized Purchasing		39,279		40,759		80,038
54128-IF Centralized Accounting		118,434		123,727		242,161
54129-IF My Spokane		22,485		24,428		46,913
54131-IF Risk Managment		1,121,961		1,182,985		2,304,946
54132-IF Unemployment		24,956		24,956		49,912
54133-IF Workers' Comp		557,774		584,959		1,152,733
54134-IF Custodial Service		168,175		194,144		362,319
54141-IF Other Professional Services		1,380,937		1,427,720		2,808,657
54201-Contractual Services		200,000		200,000		400,000
54205-Background Checks		800		800		1,600
54264-Wa Dept Of Revenue		2,225,336		2,376,659		4,601,995
54265-Operating Assessments/Taxes		3,500		3,500		7,000
54266-City Utility Tax		11,745,000		12,409,000		24,154,000
54301-Telephone		6,500		6,500		13,000
54302-Cell Phone		60,000		64,000		124,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54321-IF IT Expenses		717,914		770,027		1,487,941
54324-IF IT Replacement		75,397		75,397		150,794
54401-Airfare		10,000		10,000		20,000
54406-Parking/Tolls (Local)		200		200		400
54407-Lodging		15,000		15,000		30,000
54408-Per Diem		10,000		10,000		20,000
54409-Other Transportation Expenses		2,000		2,000		4,000
54451-Advertising		1,000		1,000		2,000
54501-Operating Rentals/Leases		10,000		10,000		20,000
54701-Public Utility Service		50,000		50,000		100,000
54702-Utility Light/Power Service		60,000		60,000		120,000
54706-Utility Natural Gas		65,000		69,420		134,420
54801-Repairs/Maintenance		30,870		32,000		62,870
54841-IF Fleet Repairs/Maintenance		591,675		591,675		1,183,350
54842-IF Facility Repairs		369,913		375,323		745,236
54844-IF Fleet Communications		4,000		4,000		8,000
54845-IF Car Wash		7,000		7,000		14,000
54846-IF Vacuum		50		50		100
54848-IF Fuel		430,000		430,000		860,000
54902-Registration/Schooling		75,000		75,000		150,000
54904-Oth Dues/Subscripnts/Membershp		30,000		32,000		62,000
54905-Judgements/Damages		500		500		1,000
54906-Laundry/Janitorial Services		30,000		30,000		60,000
54908-Permits/Other Fees		125,000		135,000		260,000
54909-Printing/Binding/Repro		2,500		2,500		5,000
54914-Bank Fees		85,000		85,000		170,000
54920-Alarm/Security Services		2,000		2,000		4,000
54990-Bad Debt Expense/Nsf Checks		10,000		10,000		20,000
54999-Other Misc Charges		62,312		65,000		127,312
57800-Intergovernmental Loans		365,322		65,168		430,490
58300-Interest On Long Term Debt		13,666		11,245		24,911
42300-Water Capital Projects						
56501-Construction Of Fixed Assets		250,000		-		250,000
42410-Water General						
34240-Protective Inspection Fees		20,000		20,000		40,000
34320-Water Sales Inside Commercial	12,181,214		12,778,093		24,959,307	
34321-Water Sales Outside Commerical	2,213,793		2,322,268		4,536,061	
34322-Firelines Inside City	548,355		575,224		1,123,579	
34323-Firelines Outside City	134,580		141,175		275,755	
34326-Water Sales Inside Residential	8,973,078		9,315,458		18,288,536	
34327-Water Sales Outside Residential	2,012,348		2,110,953		4,123,301	
34328-Water Sales Wholesale	1,546,945		1,622,745		3,169,690	
34335-Inside Residential Fixed	13,952,530		14,636,204		28,588,734	
34336-Outside Residential Fixed	1,939,617		2,034,659		3,974,276	
34338-Wtr Meter Repair Matl In	10,000		10,000		20,000	
34342-Inside Commercial Fixed	4,549,261		4,772,175		9,321,436	
34343-Outside Commercial Fixed	900,602		944,731		1,845,333	
34347-Water Meter Install Mat	55,000		60,000		115,000	
34382-Meter Installation	1,800,000		1,850,000		3,650,000	
34383-Tap Installation In	950,000		1,000,000		1,950,000	
34385-Estimate/Relocate/Test Main/Hy	60,000		60,000		120,000	
34388-Util-Water Hydrant Permits	125,000		130,000		255,000	
34389-Misc Other Utility Revenues	150,000		150,000		300,000	
34424-Water Hydrant Installation	100,000		105,000		205,000	
34583-Plan Checking Fees	20,000		25,000		45,000	
34919-IF Other General Govt Services	410,000		415,000		825,000	
36111-Investment Interest/Dividends	967,000		803,000		1,770,000	
36140-Interest On Cont/Notes/Ar	1,000		1,000		2,000	
36291-Other Rents/Charges	5,000		5,000		10,000	
36620-IF Rent	21,365		21,365		42,730	
36910-Sale Of Scrap/Junk/Surplus	55,000		55,000		110,000	
36942-Damage Claims	5,000		5,000		10,000	
36999-Other General Misc Revenue	15,000		15,000		30,000	
37210-Insurance Recoveries	62,500		62,500		125,000	
37901-Gen Capital Facility Fee	1,800,000		1,890,000		3,690,000	
39510-Proceeds Of Fixed Assets	10,000		10,000		20,000	
42415-Water Conservation						
51001-Base Wages		170,605		182,813		353,418
51003-Project Employee Wages		25,000		25,000		50,000
51275-Annual Leave Payout		3,500		3,500		7,000
51290-Longevity Pay		313		435		748
51640-Deferred Compensation-Matching		3,240		3,240		6,480
52110-Social Security		13,075		14,018		27,094
52210-Retirement		18,801		20,157		38,958
52310-Medical Insurance		23,495		24,271		47,766
52320-Dental Insurance		3,084		3,084		6,168
52330-Life Insurance		671		718		1,389
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		448		480		928
52999-Misc Benefits		10,500		10,500		21,000
53201-Operating Supplies		57,500		57,700		115,200
54201-Contractual Services		278,000		278,000		556,000
54401-Airfare		2,000		2,000		4,000
54407-Lodging		4,000		4,000		8,000
54408-Per Diem		1,000		1,000		2,000
54409-Other Transportation Expenses		1,000		1,000		2,000
54909-Printing/Binding/Repro		26,000		26,000		52,000
80101-Operating Transfers Out		250,000		250,000		500,000
42420-Water Operations/Maint						
51001-Base Wages		1,858,472		1,965,563		3,824,035
51210-Overtime		90,000		95,000		185,000
51220-Out Of Grade		35,000		40,000		75,000
51230-Shift Differential Premium		850		900		1,750
51290-Longevity Pay		5,864		6,734		12,598
51400-Specialty Pay		6,000		6,000		12,000
51640-Deferred Compensation-Matching		35,136		35,136		70,272

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52110-Social Security		142,936		151,172		294,108
52210-Retirement		205,528		217,372		422,900
52310-Medical Insurance		398,786		411,641		810,427
52320-Dental Insurance		38,700		38,700		77,400
52330-Life Insurance		7,288		7,685		14,973
52400-Industrial Insurance		4,479		4,479		8,958
52600-Wa Paid Family & Medical Leave		4,896		5,178		10,073
53502-Minor Equipment		35,000		37,500		72,500
54201-Contractual Services		100,000		100,000		200,000
54801-Repairs/Maintenance		2,500		5,000		7,500
54802-Building Repairs/Maintenance		58,000		60,000		118,000
54809-Paving Repairs/Maintenance		140,000		160,000		300,000
54854-IF Paving Repairs/Maintenance		1,115,000		1,200,000		2,315,000
56401-Machinery/Equipment		5,000		-		5,000
59954-Reserve For Total Cost Compens		4,102		3,813		7,914
42424-Water Hydrants						
35990-Misc Fines/Penalties	1,000		1,000		2,000	
51001-Base Wages		894,403		935,647		1,830,050
51210-Overtime		35,000		35,000		70,000
51220-Out Of Grade		7,500		8,500		16,000
51230-Shift Differential Premium		500		500		1,000
51290-Longevity Pay		3,680		3,854		7,534
51400-Specialty Pay		5,300		5,500		10,800
51640-Deferred Compensation-Matching		15,840		15,840		31,680
52110-Social Security		68,703		71,872		140,575
52210-Retirement		98,789		103,345		202,134
52310-Medical Insurance		131,211		135,540		266,751
52320-Dental Insurance		17,028		17,028		34,056
52330-Life Insurance		3,505		3,660		7,166
52400-Industrial Insurance		1,971		1,971		3,942
52600-Wa Paid Family & Medical Leave		2,353		2,462		4,815
53502-Minor Equipment		1,250		1,250		2,500
42426-Water Valves						
51001-Base Wages		1,090,863		1,166,407		2,257,270
51210-Overtime		62,000		65,000		127,000
51220-Out Of Grade		24,000		24,000		48,000
51230-Shift Differential Premium		1,000		1,000		2,000
51290-Longevity Pay		3,811		4,046		7,856
51400-Specialty Pay		6,500		6,500		13,000
51640-Deferred Compensation-Matching		15,840		15,840		31,680
52110-Social Security		84,114		90,154		174,268
52210-Retirement		120,947		129,634		250,581
52310-Medical Insurance		193,837		200,187		394,025
52320-Dental Insurance		23,220		23,220		46,440
52330-Life Insurance		4,310		4,607		8,917
52400-Industrial Insurance		2,687		2,687		5,375
52600-Wa Paid Family & Medical Leave		2,881		3,088		5,969
53502-Minor Equipment		15,250		15,250		30,500
53522-Power Tools/Equipment		5,000		5,000		10,000
59954-Reserve For Total Cost Compens		4,849		8,036		12,884
42430-Water Metering						
51001-Base Wages		1,767,738		1,859,792		3,627,529
51210-Overtime		60,000		60,000		120,000
51220-Out Of Grade		27,000		27,000		54,000
51230-Shift Differential Premium		1,000		1,000		2,000
51290-Longevity Pay		5,585		6,334		11,919
51400-Specialty Pay		6,500		7,000		13,500
51640-Deferred Compensation-Matching		28,512		28,512		57,024
52110-Social Security		135,659		142,759		278,418
52210-Retirement		195,066		205,274		400,339
52310-Medical Insurance		282,182		291,431		573,613
52320-Dental Insurance		34,056		34,056		68,112
52330-Life Insurance		6,915		7,260		14,175
52400-Industrial Insurance		3,942		3,942		7,883
52600-Wa Paid Family & Medical Leave		4,646		4,890		9,536
53502-Minor Equipment		10,500		10,500		21,000
53522-Power Tools/Equipment		5,000		5,000		10,000
56401-Machinery/Equipment		2,750,000		3,000,000		5,750,000
42432-Water - Tap/Insp						
51001-Base Wages		862,540		911,103		1,773,643
51210-Overtime		35,000		35,000		70,000
51220-Out Of Grade		6,000		6,000		12,000
51230-Shift Differential Premium		400		400		800
51290-Longevity Pay		3,550		3,689		7,238
51400-Specialty Pay		2,300		2,300		4,600
51640-Deferred Compensation-Matching		11,520		11,520		23,040
52110-Social Security		66,256		69,982		136,237
52210-Retirement		95,270		100,627		195,897
52310-Medical Insurance		134,160		138,542		272,702
52320-Dental Insurance		15,480		15,480		30,960
52330-Life Insurance		3,373		3,555		6,928
52400-Industrial Insurance		1,792		1,792		3,583
52600-Wa Paid Family & Medical Leave		2,269		2,397		4,666
53502-Minor Equipment		5,000		5,000		10,000
53522-Power Tools/Equipment		4,000		4,000		8,000
54214-Subscription Based It Arrngmts		20,000		25,000		45,000
42435-Water Meter Reading						
51001-Base Wages		649,690		687,378		1,337,067
51210-Overtime		40,000		40,000		80,000
51220-Out Of Grade		800		800		1,600
51230-Shift Differential Premium		500		500		1,000
51290-Longevity Pay		2,636		2,784		5,420
51400-Specialty Pay		700		700		1,400
51640-Deferred Compensation-Matching		11,232		11,232		22,464
52110-Social Security		49,903		52,797		102,700
52210-Retirement		71,756		75,918		147,674
52310-Medical Insurance		117,024		120,855		237,878

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52320-Dental Insurance		13,932		13,932		27,864
52330-Life Insurance		2,548		2,686		5,234
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		1,709		1,808		3,518
53202-Clothing		2,000		2,000		4,000
53522-Power Tools/Equipment		3,000		3,000		6,000
54201-Contractual Services		49,000		49,000		98,000
54803-Equipment Repairs/Maintenance		4,000		4,500		8,500
42440-Water Warehousing						
51001-Base Wages		623,862		668,009		1,291,872
51210-Overtime		33,000		33,000		66,000
51220-Out Of Grade		6,500		6,500		13,000
51230-Shift Differential Premium		500		500		1,000
51290-Longevity Pay		1,566		1,688		3,254
51400-Specialty Pay		1,500		1,500		3,000
51640-Deferred Compensation-Matching		12,384		12,384		24,768
52110-Social Security		47,845		51,232		99,077
52210-Retirement		68,797		73,667		142,464
52310-Medical Insurance		108,833		112,419		221,252
52320-Dental Insurance		13,932		13,932		27,864
52330-Life Insurance		2,435		2,596		5,031
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		1,639		1,755		3,393
53210-Repair & Maintenance Supplies		1,100,000		1,200,000		2,300,000
53502-Minor Equipment		70,000		80,000		150,000
53522-Power Tools/Equipment		15,000		15,000		30,000
54501-Operating Rentals/Leases		25,000		25,000		50,000
54801-Repairs/Maintenance		16,000		16,000		32,000
54802-Building Repairs/Maintenance		150,000		150,000		300,000
54803-Equipment Repairs/Maintenance		15,000		15,000		30,000
56595-Inventory Purchases For Water		3,700,000		3,700,000		7,400,000
42450-Water Grounds						
34943-IF Right Of Way Maint/No	333,334		333,334		666,668	
51001-Base Wages		783,595		836,640		1,620,235
51002-Temp/Seasonal Wages		100,000		100,000		200,000
51210-Overtime		14,000		14,000		28,000
51220-Out Of Grade		16,000		16,000		32,000
51230-Shift Differential Premium		400		400		800
51290-Longevity Pay		2,262		2,984		5,246
51400-Specialty Pay		4,000		4,000		8,000
51640-Deferred Compensation-Matching		14,400		14,400		28,800
52110-Social Security		60,118		64,231		124,349
52210-Retirement		86,444		92,359		178,803
52310-Medical Insurance		125,212		129,360		254,572
52320-Dental Insurance		17,028		17,028		34,056
52330-Life Insurance		3,084		3,286		6,370
52400-Industrial Insurance		1,971		1,971		3,942
52600-Wa Paid Family & Medical Leave		2,059		2,200		4,259
52999-Misc Benefits		34,000		34,000		68,000
53210-Repair & Maintenance Supplies		15,000		15,000		30,000
53502-Minor Equipment		7,000		7,500		14,500
54701-Public Utility Service		160,000		165,000		325,000
56401-Machinery/Equipment		50,000		-		50,000
42455-Right of Way Maintenance						
51002-Temp/Seasonal Wages		200,000		200,000		400,000
53201-Operating Supplies		25,000		25,000		50,000
53210-Repair & Maintenance Supplies		50,000		50,000		100,000
53502-Minor Equipment		50,000		50,000		100,000
54201-Contractual Services		500,000		500,000		1,000,000
42460-Water Upriver						
34330-Electric Sales	2,350,000		2,400,000		4,750,000	
51001-Base Wages		2,096,662		2,187,414		4,284,076
51210-Overtime		60,000		60,000		120,000
51220-Out Of Grade		6,000		6,000		12,000
51230-Shift Differential Premium		4,000		4,000		8,000
51290-Longevity Pay		6,055		6,342		12,398
51400-Specialty Pay		11,000		11,000		22,000
51640-Deferred Compensation-Matching		32,304		32,304		64,608
52110-Social Security		161,117		168,141		329,258
52210-Retirement		231,672		241,771		473,442
52310-Medical Insurance		301,926		311,802		613,728
52320-Dental Insurance		35,556		35,556		71,112
52330-Life Insurance		8,160		8,482		16,642
52340-Disability Insurance		956		964		1,916
52400-Industrial Insurance		4,121		4,121		8,241
52600-Wa Paid Family & Medical Leave		5,518		5,759		11,277
53101-Office Supplies		3,500		2,000		5,500
53104-Software (Noncapitalized)		15,000		15,000		30,000
53201-Operating Supplies		150,000		150,000		300,000
53203-Chemical/Lab Supplies		65,000		70,000		135,000
53210-Repair & Maintenance Supplies		125,000		125,000		250,000
53502-Minor Equipment		4,000		4,500		8,500
53505-Office Furniture (Non Capital)		1,500		1,500		3,000
53521-Computers		5,000		5,000		10,000
54201-Contractual Services		450,000		500,000		950,000
54501-Operating Rentals/Leases		12,000		15,000		27,000
54603-Insurance Premiums		400,000		435,000		835,000
54702-Utility Light/Power Service		2,800,000		2,990,400		5,790,400
54801-Repairs/Maintenance		75,000		100,000		175,000
54802-Building Repairs/Maintenance		50,000		50,000		100,000
54898-Compl Maintenance Expense Wo		20,000		20,000		40,000
54906-Laundry/Janitorial Services		26,000		26,000		52,000
54950-Testing Services		1,500		1,500		3,000
59954-Reserve For Total Cost Compens		3,388		4,160		7,548
42470-Water Welding						
51001-Base Wages		443,771		477,931		921,701
51210-Overtime		7,500		7,500		15,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
51220-Out Of Grade		5,000		5,000		10,000
51230-Shift Differential Premium		10		10		20
51290-Longevity Pay		1,044		1,201		2,245
51400-Specialty Pay		750		750		1,500
51640-Deferred Compensation-Matching		4,320		4,320		8,640
52110-Social Security		34,028		36,654		70,682
52210-Retirement		48,930		52,704		101,634
52310-Medical Insurance		59,736		61,707		121,443
52320-Dental Insurance		7,740		7,740		15,480
52330-Life Insurance		1,730		1,859		3,590
52400-Industrial Insurance		896		896		1,792
52600-Wa Paid Family & Medical Leave		1,165		1,255		2,421
53210-Repair & Maintenance Supplies		135,000		145,000		280,000
53502-Minor Equipment		3,000		3,000		6,000
54803-Equipment Repairs/Maintenance		3,000		3,000		6,000
56401-Machinery/Equipment		13,000		14,300		27,300
42475-Water Engineering						
51001-Base Wages		1,426,334		1,475,071		2,901,405
51210-Overtime		11,000		11,000		22,000
51220-Out Of Grade		15,000		15,000		30,000
51230-Shift Differential Premium		200		200		400
51290-Longevity Pay		6,073		6,351		12,424
51400-Specialty Pay		650		650		1,300
51640-Deferred Compensation-Matching		19,440		19,440		38,880
52110-Social Security		109,579		113,329		222,908
52210-Retirement		157,565		162,956		320,521
52310-Medical Insurance		162,569		167,907		330,476
52320-Dental Insurance		20,052		20,052		40,104
52330-Life Insurance		5,550		5,721		11,271
52340-Disability Insurance		1,458		1,458		2,916
52400-Industrial Insurance		2,329		2,329		4,658
52600-Wa Paid Family & Medical Leave		3,753		3,882		7,635
53104-Software (Noncapitalized)		24,350		25,250		49,600
53502-Minor Equipment		4,000		4,000		8,000
54201-Contractual Services		110,000		150,000		260,000
54401-Airfare		500		500		1,000
54407-Lodging		1,500		1,500		3,000
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		500		500		1,000
54902-Registration/Schooling		1,500		1,500		3,000
56401-Machinery/Equipment		33,250		33,250		66,500
42490-Water Capital 6 Year Plan						
54801-Repairs/Maintenance		1,900,000		281,000		2,181,000
56401-Machinery/Equipment		1,825,000		850,000		2,675,000
56404-Vehicles		350,000		350,000		700,000
56501-Construction Of Fixed Assets		11,482,650		13,311,050		24,793,700
<b>4100-Water Division Total</b>	<b>58,278,522</b>	<b>74,661,917</b>	<b>60,680,884</b>	<b>76,381,552</b>	<b>118,959,406</b>	<b>151,043,469</b>
<b>4210-Water/Ww Debt Service Fund</b>						
<b>4210-Water/WW Debt Service Fund</b>						
42610-Water/Wastewater Debt Service						
39763-From Integrated Capital Mgt	13,549,028		13,549,778		27,098,806	
57200-Revenue Bonds		9,185,000		9,645,000		18,830,000
58300-Interest On Long Term Debt		4,364,028		3,904,778		8,268,806
<b>4210-Water/WW Debt Service Fund Total</b>	<b>13,549,028</b>	<b>13,549,028</b>	<b>13,549,778</b>	<b>13,549,778</b>	<b>27,098,806</b>	<b>27,098,806</b>
<b>4250-Integrated Capital Management</b>						
<b>4250-Integrated Capital Management</b>						
30210-Administration						
34919-IF Other General Govt Services	518,274		534,125		1,052,399	
34929-IF Capital Planning Services	1,700,000		1,700,000		3,400,000	
51001-Base Wages		2,003,486		2,070,193		4,073,679
51002-Temp/Seasonal Wages		45,000		45,000		90,000
51275-Annual Leave Payout		5,000		5,000		10,000
51290-Longevity Pay		3,872		4,272		8,143
51640-Deferred Compensation-Matching		27,840		27,840		55,680
52110-Social Security		152,952		157,618		310,570
52210-Retirement		220,809		228,191		449,000
52310-Medical Insurance		192,723		199,106		391,829
52320-Dental Insurance		26,136		26,136		52,272
52330-Life Insurance		7,618		7,816		15,434
52340-Disability Insurance		3,593		3,613		7,205
52400-Industrial Insurance		3,046		3,046		6,091
52600-Wa Paid Family & Medical Leave		5,260		5,425		10,685
53101-Office Supplies		600		600		1,200
53102-Publications		600		600		1,200
53103-Postage		300		333		633
53104-Software (Noncapitalized)		56,000		56,000		112,000
53105-Non-Travel Meals/Lght Rfrshmt		800		800		1,600
53201-Operating Supplies		200		200		400
53502-Minor Equipment		4,700		4,700		9,400
53505-Office Furniture (Non Capital)		6,200		1,000		7,200
53521-Computers		23,000		23,000		46,000
54101-Professional Services		1,465,000		1,565,000		3,030,000
54122-IF City Indirect Costs		211,439		236,673		448,112
54124-IF Office Performance Mgmt Svc		20,075		24,909		44,984
54125-IF Financial Services		324,256		340,748		665,004
54127-IF Centralized Purchasing		169,219		175,595		344,814
54128-IF Centralized Accounting		18,273		19,065		37,338
54131-IF Risk Managment		9,328		9,824		19,152
54132-IF Unemployment		6,682		6,682		13,364
54133-IF Workers' Comp		53,198		56,745		109,943
54134-IF Custodial Service		2,723		3,072		5,795
54141-IF Other Professional Services		623,299		652,336		1,275,635
54201-Contractual Services		742,000		742,000		1,484,000
54203-Surveys/Studies		1,000		1,000		2,000
54264-Wa Dept Of Revenue		675,000		715,000		1,390,000
54265-Operating Assessments/Taxes		150		150		300
54266-City Utility Tax		10,883,000		11,498,000		22,381,000



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54302-Cell Phone		1,200				2,400
54321-IF IT Expenses		197,754		206,910		404,664
54324-IF IT Replacement		20,827		20,827		41,654
54401-Airfare		18,102		18,102		36,204
54402-Local Mileage		2,134		2,134		4,268
54406-Parking/Tolls (Local)		641		641		1,282
54407-Lodging		8,408		8,408		16,816
54408-Per Diem		1,922		1,922		3,844
54409-Other Transportation Expenses		3,922		3,922		7,844
54842-IF Facility Repairs		9,116		9,047		18,163
54847-IF Motor Pool		1,200		1,200		2,400
54902-Registration/Schooling		14,078		14,078		28,156
54904-Oth Dues/Subscriptsns/Membershp		6,000		6,000		12,000
54990-Bad Debt Expense/Nsf Checks		21,000		21,000		42,000
57800-Intergovernmental Loans		5,445,743		5,531,931		10,977,674
58300-Interest On Long Term Debt		1,674,204		1,572,058		3,246,262
80101-Operating Transfers Out		5,000,000		5,000,000		10,000,000
80102-Operating Transfer Out-Debt		13,549,028		13,549,778		27,098,806
42300-Water Capital Projects						
33771-Spokane Transit Authority	15,000		-		15,000	
56101-Land Acquisition		500,000		-		500,000
56103-Land Acquisition Costs/Rel Exp		500,000		-		500,000
56501-Construction Of Fixed Assets		15,085,000		13,800,000		28,885,000
43354-Stormwater						
56501-Construction Of Fixed Assets		1,621,875		787,500		2,409,375
43387-Capital Projects						
56501-Construction Of Fixed Assets		8,020,000		10,080,000		18,100,000
47100-Water/Wastewater Capital						
34381-Water/Ww Revenue	51,220,395		53,730,194		104,950,589	
36111-Investment Interest/Dividends	281,000		233,000		514,000	
47110-WSDOT - NSC Expenses						
36995-WSDOT Reimbursements	4,745,000		3,535,000		8,280,000	
56501-Construction Of Fixed Assets		4,745,000		3,535,000		8,280,000
98817-Department of Ecology						
33431-Department Of Ecology	930,625		3,937,500		4,868,125	
38271-Other Long Term Debt Proceeds	1,500,000		500,000		2,000,000	
56501-Construction Of Fixed Assets		2,430,625		4,437,500		6,868,125
98818-Dept of Health Water Loans						
38271-Other Long Term Debt Proceeds	5,300,000		3,000,000		8,300,000	
56501-Construction Of Fixed Assets		5,300,000		3,000,000		8,300,000
98863-ARPA Pass Thru From Airway Heights						
33222-Program Income (Federal)	1,350,000		-		1,350,000	
38300-Contributed Capital - Federal/State/Local	1,000,000		-		1,000,000	
56501-Construction Of Fixed Assets		2,350,000		-		2,350,000
98866-PWTF Loans						
38271-Other Long Term Debt Proceeds	6,910,000		8,020,000		14,930,000	
56501-Construction Of Fixed Assets		4,710,000		7,020,000		11,730,000
99999-Revenue & Other (Inactive)						
36455-Cont Cap-Fed/State/Local	500,000		500,000		1,000,000	
37910-Capital Contributions-Private	-		1,000,000		1,000,000	
<b>4250-Integrated Capital Management Total</b>	<b>75,970,294</b>	<b>89,232,155</b>	<b>76,689,819</b>	<b>87,546,445</b>	<b>152,660,113</b>	<b>176,778,600</b>
<b>4300-Sewer Fund</b>						
<b>4310-Sewer Maintenance Division</b>						
30210-Administration						
51001-Base Wages		376,570		388,122		764,692
51002-Temp/Seasonal Wages		50,000		-		50,000
51220-Out Of Grade		1,500		1,500		3,000
51290-Longevity Pay		1,453		1,462		2,915
51400-Specialty Pay		225		225		450
51640-Deferred Compensation-Matching		6,120		6,120		12,240
52110-Social Security		28,919		29,803		58,722
52210-Retirement		41,583		42,854		84,437
52310-Medical Insurance		50,276		51,935		102,211
52320-Dental Insurance		6,552		6,552		13,104
52330-Life Insurance		1,476		1,513		2,989
52340-Disability Insurance		461		466		927
52400-Industrial Insurance		761		761		1,523
52600-Wa Paid Family & Medical Leave		990		1,021		2,011
52999-Misc Benefits		8,135		-		8,135
53101-Office Supplies		12,000		12,000		24,000
53102-Publications		1,300		1,300		2,600
53103-Postage		500		500		1,000
53104-Software (Noncapitalized)		1,200		1,200		2,400
53505-Office Furniture (Non Capital)		2,000		2,000		4,000
54101-Professional Services		-		50,000		50,000
54103-Medical Services		4,750		4,750		9,500
54122-IF City Indirect Costs		355,026		405,122		760,148
54124-IF Office Performance Mgmt Svc		37,903		47,029		84,932
54125-IF Financial Services		168,882		177,472		346,354
54127-IF Centralized Purchasing		8,493		8,813		17,306
54128-IF Centralized Accounting		44,062		45,029		89,091
54129-IF My Spokane		3,896		4,233		8,129
54131-IF Risk Management		200,042		211,415		411,457
54132-IF Unemployment		749		749		1,498
54133-IF Workers' Comp		258,021		275,222		533,243
54134-IF Custodial Service		54,794		63,209		118,003
54141-IF Other Professional Services		504,173		511,820		1,015,993
54201-Contractual Services		169,000		169,000		338,000
54264-Wa Dept Of Revenue		909,859		909,859		1,819,718
54265-Operating Assessments/Taxes		9,000		9,000		18,000
54266-City Utility Tax		14,654,000		15,482,001		30,136,001
54301-Telephone		4,500		4,500		9,000
54302-Cell Phone		38,000		38,000		76,000
54321-IF IT Expenses		539,092		568,024		1,107,116
54324-IF IT Replacement		56,125		56,125		112,250
54401-Airfare		5,000		5,000		10,000
54402-Local Mileage		1,000		1,000		2,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54406-Parking/Tolls (Local)		500		500		1,000
54407-Lodging		11,000		11,000		22,000
54408-Per Diem		3,100		3,100		6,200
54409-Other Transportation Expenses		2,000		2,000		4,000
54501-Operating Rentals/Leases		6,500		6,500		13,000
54701-Public Utility Service		400		400		800
54702-Utility Light/Power Service		30,000		30,000		60,000
54706-Utility Natural Gas		15,200		15,200		30,400
54801-Repairs/Maintenance		210,000		210,000		420,000
54841-IF Fleet Repairs/Maintenance		425,000		425,000		850,000
54842-IF Facility Repairs		224,556		228,181		452,737
54854-IF Paving Repairs/Maintenance		185,220		185,220		370,440
54902-Registration/Schooling		50,500		50,500		101,000
54903-Tuition Reimbursement		3,600		3,600		7,200
54904-Oth Dues/Subscripnts/Membershp		12,731		12,731		25,462
54906-Laundry/Janitorial Services		10,000		10,000		20,000
54908-Permits/Other Fees		4,500		4,500		9,000
54909-Printing/Binding/Repro		4,500		4,806		9,306
54990-Bad Debt Expense/Nsf Checks		43,000		43,000		86,000
54999-Other Misc Charges		15,000		15,000		30,000
80101-Operating Transfers Out		25,000		25,000		50,000
<b>43100-Sewer Maintenance</b>						
34351-Util-Sewer Collection	3,182,275		3,548,007		6,730,282	
34358-Residential Collection/Trtmnt	51,384,366		53,804,900		105,189,266	
34389-Misc Other Utility Revenues	6,000		6,000		12,000	
34919-IF Other General Govt Services	30,000		30,000		60,000	
36910-Sale Of Scrap/Junk/Surplus	1,000		1,000		2,000	
36942-Damage Claims	1,000		1,000		2,000	
37901-Gen Capital Facility Fee	2,616,144		2,744,336		5,360,480	
51001-Base Wages		1,512,620		1,599,681		3,112,301
51210-Overtime		30,000		30,000		60,000
51220-Out Of Grade		6,200		6,200		12,400
51230-Shift Differential Premium		200		200		400
51275-Annual Leave Payout		4,000		4,000		8,000
51290-Longevity Pay		5,525		5,942		11,467
51400-Specialty Pay		4,000		4,000		8,000
51640-Deferred Compensation-Matching		24,552		24,552		49,104
52110-Social Security		116,138		122,830		238,968
52210-Retirement		166,996		176,619		343,614
52310-Medical Insurance		227,355		234,888		462,243
52320-Dental Insurance		30,948		30,948		61,896
52330-Life Insurance		5,938		6,264		12,202
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		3,583		3,583		7,166
52600-Wa Paid Family & Medical Leave		3,978		4,207		8,185
53201-Operating Supplies		20,000		20,000		40,000
54101-Professional Services		5,000		5,000		10,000
54141-IF Other Professional Services		451,314		482,262		933,576
54201-Contractual Services		60,000		60,000		120,000
56501-Construction Of Fixed Assets		80,000		-		80,000
<b>43109-Sewer- Engineering/It</b>						
51001-Base Wages		971,997		1,006,864		1,978,861
51210-Overtime		42,000		15,000		57,000
51220-Out Of Grade		800		800		1,600
51275-Annual Leave Payout		5,000		5,000		10,000
51290-Longevity Pay		3,332		3,550		6,882
51640-Deferred Compensation-Matching		14,760		14,760		29,520
52110-Social Security		74,613		77,297		151,909
52210-Retirement		107,286		111,145		218,432
52310-Medical Insurance		106,984		110,512		217,496
52320-Dental Insurance		13,872		13,872		27,744
52330-Life Insurance		3,781		3,900		7,682
52340-Disability Insurance		1,215		1,215		2,430
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		2,556		2,647		5,203
53104-Software (Noncapitalized)		32,000		32,000		64,000
53201-Operating Supplies		4,750		4,750		9,500
53502-Minor Equipment		6,500		6,500		13,000
53521-Computers		29,500		20,500		50,000
54201-Contractual Services		99,600		99,600		199,200
54902-Registration/Schooling		20,000		20,000		40,000
54909-Printing/Binding/Repro		15,000		15,000		30,000
56401-Machinery/Equipment		10,000		8,000		18,000
<b>43113-Sewer - Construction</b>						
51001-Base Wages		415,316		435,047		850,362
51210-Overtime		5,000		5,000		10,000
51220-Out Of Grade		1,200		1,200		2,400
51230-Shift Differential Premium		75		75		150
51290-Longevity Pay		1,305		1,549		2,854
51400-Specialty Pay		1,500		1,500		3,000
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		31,872		33,400		65,271
52210-Retirement		45,828		48,025		93,854
52310-Medical Insurance		56,868		58,752		115,620
52320-Dental Insurance		7,728		7,728		15,456
52330-Life Insurance		1,630		1,705		3,335
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		896		896		1,792
52600-Wa Paid Family & Medical Leave		1,092		1,144		2,236
53502-Minor Equipment		5,000		5,000		10,000
56401-Machinery/Equipment		18,000		-		18,000
<b>43115-Sewer - Inspection</b>						
51001-Base Wages		898,491		954,157		1,852,648
51210-Overtime		15,000		15,000		30,000
51220-Out Of Grade		5,000		5,000		10,000
51230-Shift Differential Premium		150		150		300
51290-Longevity Pay		4,176		4,333		8,509

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
51400-Specialty Pay		2,500		2,500		5,000
51640-Deferred Compensation-Matching		16,200		16,200		32,400
52110-Social Security		69,609		73,554		143,163
52210-Retirement		100,091		105,764		205,855
52310-Medical Insurance		140,251		144,886		285,137
52320-Dental Insurance		18,564		18,564		37,128
52330-Life Insurance		3,567		3,761		7,328
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		2,150		2,150		4,300
52600-Wa Paid Family & Medical Leave		2,384		2,519		4,903
53210-Repair & Maintenance Supplies		45,000		45,000		90,000
53501-Small Tools		5,000		5,000		10,000
53502-Minor Equipment		20,000		20,000		40,000
54803-Equipment Repairs/Maintenance		75,000		75,000		150,000
56401-Machinery/Equipment		70,000		-		70,000
59954-Reserve For Total Cost Compens		7,249		2,999		10,248
<b>43117-Sewer - Warehouse</b>						
51001-Base Wages		80,943		84,364		165,307
51210-Overtime		120		120		240
51220-Out Of Grade		25		25		50
51230-Shift Differential Premium		28		28		56
51290-Longevity Pay		522		522		1,044
51400-Specialty Pay		215		215		430
51640-Deferred Compensation-Matching		1,440		1,440		2,880
52110-Social Security		6,232		6,494		12,726
52210-Retirement		8,961		9,337		18,299
52310-Medical Insurance		19,321		19,936		39,257
52320-Dental Insurance		1,548		1,548		3,096
52330-Life Insurance		318		331		649
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		213		222		436
53201-Operating Supplies		130,000		130,000		260,000
53203-Chemical/Lab Supplies		4,000		4,000		8,000
53204-Safety Supplies		50,610		50,610		101,220
53210-Repair & Maintenance Supplies		405,000		405,000		810,000
53303-Motor Fuel-Outside Vendor		267,650		267,650		535,300
53501-Small Tools		5,145		5,145		10,290
53502-Minor Equipment		30,000		30,000		60,000
53503-Minor Safety Equipment		2,000		2,000		4,000
53522-Power Tools/Equipment		5,000		5,000		10,000
54501-Operating Rentals/Leases		10,290		10,290		20,580
54802-Building Repairs/Maintenance		56,595		56,595		113,190
54803-Equipment Repairs/Maintenance		30,000		30,000		60,000
54809-Paving Repairs/Maintenance		25,725		25,725		51,450
54899-Misc Repairs/Maintenance		313,000		313,000		626,000
<b>43354-Stormwater (Inactive)</b>						
56501-Construction Of Fixed Assets		90,000		90,000		180,000
<b>43387-Capital Projects</b>						
37910-Capital Contributions-Private		-		95,000		95,000
56401-Machinery/Equipment		210,000		130,000		340,000
56404-Vehicles		1,930,000		1,655,000		3,585,000
56501-Construction Of Fixed Assets		2,730,000		3,770,000		6,500,000
<b>4310-Sewer Maintenance Division Total</b>		<b>57,220,785</b>		<b>60,230,243</b>		<b>117,451,028</b>
<b>4320-Riverside Park Reclamation Facility</b>						
<b>30210-Administration</b>						
51001-Base Wages		1,283,584		1,330,318		2,613,902
51210-Overtime		1,000		1,000		2,000
51220-Out Of Grade		3,500		3,500		7,000
51230-Shift Differential Premium		1,600		1,600		3,200
51275-Annual Leave Payout		8,000		8,000		16,000
51290-Longevity Pay		4,681		5,055		9,735
51640-Deferred Compensation-Matching		17,400		17,400		34,800
52110-Social Security		98,545		101,920		200,465
52210-Retirement		141,709		146,891		288,600
52310-Medical Insurance		159,524		164,735		324,259
52320-Dental Insurance		18,492		18,492		36,984
52330-Life Insurance		4,896		5,016		9,912
52340-Disability Insurance		1,699		1,701		3,400
52400-Industrial Insurance		2,150		2,150		4,300
52600-Wa Paid Family & Medical Leave		3,375		3,499		6,874
53101-Office Supplies		10,000		10,000		20,000
53102-Publications		200		200		400
53103-Postage		11,000		11,000		22,000
53201-Operating Supplies		65,000		65,000		130,000
53204-Safety Supplies		50,000		50,000		100,000
53303-Motor Fuel-Outside Vendor		157,000		157,000		314,000
53501-Small Tools		5,000		5,000		10,000
53502-Minor Equipment		1,000		1,000		2,000
53503-Minor Safety Equipment		36,000		36,000		72,000
53505-Office Furniture (Non Capital)		15,000		15,000		30,000
54101-Professional Services		300,000		500,000		800,000
54103-Medical Services		3,000		3,000		6,000
54105-Legal Services		200,000		200,000		400,000
54122-IF City Indirect Costs		673,618		764,657		1,438,275
54124-IF Office Performance Mgmt Svc		69,418		86,133		155,551
54125-IF Financial Services		244,124		256,541		500,665
54127-IF Centralized Purchasing		49,895		51,775		101,670
54128-IF Centralized Accounting		69,971		73,234		143,205
54129-IF My Spokane		541		588		1,129
54131-IF Risk Managment		73,160		77,161		150,321
54132-IF Unemployment		1,330		1,330		2,660
54133-IF Workers' Comp		51,195		54,608		105,803
54141-IF Other Professional Services		829,099		847,662		1,676,761
54143-IF Operating Leases		309		331		640
54201-Contractual Services		200,000		200,000		400,000
54209-IT/Data Services		2,500		2,500		5,000
54264-Wa Dept Of Revenue		845,000		896,000		1,741,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54266-City Utility Tax		2,090,000		2,208,000		4,298,000
54301-Telephone		50,000		50,000		100,000
54302-Cell Phone		22,200		22,200		44,400
54321-IF IT Expenses		773,736		822,520		1,596,256
54324-IF Replacement		84,172		84,172		168,344
54401-Airfare		5,000		5,000		10,000
54406-Parking/Tolls (Local)		100		100		200
54407-Lodging		6,000		6,000		12,000
54408-Per Diem		1,000		1,000		2,000
54409-Other Transportation Expenses		1,000		1,000		2,000
54451-Advertising		100		100		200
54501-Operating Rentals/Leases		20,000		20,000		40,000
54603-Insurance Premiums		414,000		414,000		828,000
54701-Public Utility Service		10,000		10,000		20,000
54702-Utility Light/Power Service		1,979,938		1,979,938		3,959,876
54703-Util Garbage/Waste Removal		63,592		63,592		127,184
54704-Hazardous Waste Disposal		18,000		18,000		36,000
54841-IF Fleet Repairs/Maintenance		161,912		161,912		323,824
54844-IF Fleet Communications		6,988		6,988		13,976
54845-IF Car Wash		642		642		1,284
54848-IF Fuel		5,864		5,864		11,728
54901-Misc Services/Charges		15,000		15,000		30,000
54902-Registration/Schooling		55,000		55,000		110,000
54904-Oth Dues/Subscripnts/Membershp		50,000		50,000		100,000
54906-Laundry/Janitorial Services		72,241		72,241		144,482
54908-Permits/Other Fees		450,000		450,000		900,000
54909-Printing/Binding/Repro		2,000		2,000		4,000
43106-Odor Abatement						
51001-Base Wages		1,214,654		1,294,021		2,508,675
51210-Overtime		60,000		60,000		120,000
51220-Out Of Grade		1,500		1,500		3,000
51230-Shift Differential Premium		4,000		4,000		8,000
51275-Annual Leave Payout		4,000		4,000		8,000
51290-Longevity Pay		3,297		3,619		6,917
51400-Specialty Pay		1,000		1,000		2,000
51640-Deferred Compensation-Matching		16,200		16,200		32,400
52110-Social Security		93,173		99,269		192,443
52210-Retirement		133,975		142,740		276,715
52310-Medical Insurance		144,942		149,718		294,661
52320-Dental Insurance		18,924		18,924		37,848
52330-Life Insurance		4,735		5,034		9,769
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		2,329		2,329		4,658
52600-Wa Paid Family & Medical Leave		3,191		3,400		6,591
53201-Operating Supplies		80,000		80,000		160,000
53203-Chemical/Lab Supplies		60,000		60,000		120,000
53210-Repair & Maintenance Supplies		60,000		60,000		120,000
53302-Lubricants		3,500		3,500		7,000
53502-Minor Equipment		12,000		12,000		24,000
54706-Utility Natural Gas		260,000		260,000		520,000
54802-Building Repairs/Maintenance		75,000		75,000		150,000
54803-Equipment Repairs/Maintenance		100,000		100,000		200,000
43200-Water Reclamation Facility						
34352-Service Charge-Pub Authorities	50,000		50,000		100,000	
34355-Util-Sewer / Treatment	9,601,449		9,697,430		19,298,879	
36111-Investment Interest/Dividends	740,000		614,000		1,354,000	
43201-Instrumentation/Data						
51001-Base Wages		1,757,427		1,844,342		3,601,769
51210-Overtime		5,000		5,000		10,000
51220-Out Of Grade		22,000		22,000		44,000
51225-Standby Pay		1,000		1,000		2,000
51230-Shift Differential Premium		50		50		100
51275-Annual Leave Payout		8,000		8,000		16,000
51290-Longevity Pay		4,620		4,950		9,570
51400-Specialty Pay		1,000		1,000		2,000
51640-Deferred Compensation-Matching		28,224		28,224		56,448
52110-Social Security		134,797		141,471		276,267
52210-Retirement		193,825		203,422		397,247
52310-Medical Insurance		276,588		285,597		562,185
52320-Dental Insurance		30,900		30,900		61,800
52330-Life Insurance		6,853		7,168		14,021
52340-Disability Insurance		1,104		1,126		2,231
52400-Industrial Insurance		3,583		3,583		7,166
52600-Wa Paid Family & Medical Leave		4,617		4,845		9,462
53104-Software (Noncapitalized)		87,000		87,000		174,000
53201-Operating Supplies		135,000		135,000		270,000
53210-Repair & Maintenance Supplies		170,000		170,000		340,000
53501-Small Tools		800		800		1,600
53502-Minor Equipment		40,000		40,000		80,000
53521-Computers		15,000		15,000		30,000
54101-Professional Services		5,000		5,000		10,000
54501-Operating Rentals/Leases		2,500		2,500		5,000
54802-Building Repairs/Maintenance		40,000		40,000		80,000
54803-Equipment Repairs/Maintenance		65,000		65,000		130,000
56404-Vehicles		70,000		70,000		140,000
43210-Plant Operations						
51001-Base Wages		3,526,817		3,700,823		7,227,640
51210-Overtime		254,000		254,000		508,000
51220-Out Of Grade		40,000		40,000		80,000
51230-Shift Differential Premium		15,000		15,000		30,000
51275-Annual Leave Payout		8,000		8,000		16,000
51290-Longevity Pay		12,624		14,111		26,735
51400-Specialty Pay		7,000		7,000		14,000
51640-Deferred Compensation-Matching		52,632		52,632		105,264
52110-Social Security		271,256		284,193		555,449
52210-Retirement		390,042		408,643		798,685
52310-Medical Insurance		512,902		529,642		1,042,543

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52320-Dental Insurance		59,148		59,148		118,296
52330-Life Insurance		13,784		14,409		28,193
52340-Disability Insurance		925		929		1,854
52400-Industrial Insurance		6,987		6,987		13,974
52600-Wa Paid Family & Medical Leave		9,291		9,734		19,024
53201-Operating Supplies		24,000		24,000		48,000
53210-Repair & Maintenance Supplies		6,000		6,000		12,000
53502-Minor Equipment		6,000		6,000		12,000
54501-Operating Rentals/Leases		6,000		6,408		12,408
54702-Utility Light/Power Service		250		250		500
54803-Equipment Repairs/Maintenance		2,000		2,000		4,000
59954-Reserve For Total Cost Compens		6,395		-		6,395
43220-Sludge Processing Application						
51001-Base Wages		699,775		743,993		1,443,768
51210-Overtime		50,000		50,000		100,000
51220-Out Of Grade		5,000		5,000		10,000
51230-Shift Differential Premium		3,000		3,000		6,000
51290-Longevity Pay		2,863		3,193		6,056
51400-Specialty Pay		3,000		3,000		6,000
51640-Deferred Compensation-Matching		11,412		11,412		22,824
52110-Social Security		54,163		57,626		111,789
52210-Retirement		77,881		82,862		160,743
52310-Medical Insurance		126,040		130,139		256,179
52320-Dental Insurance		13,776		13,776		27,552
52330-Life Insurance		2,767		2,936		5,703
52340-Disability Insurance		24		24		49
52400-Industrial Insurance		1,595		1,595		3,189
52600-Wa Paid Family & Medical Leave		1,855		1,974		3,829
53201-Operating Supplies		17,000		17,000		34,000
53210-Repair & Maintenance Supplies		17,000		17,000		34,000
53302-Lubricants		3,500		3,500		7,000
54501-Operating Rentals/Leases		2,037		2,037		4,074
54803-Equipment Repairs/Maintenance		8,000		8,000		16,000
54899-Misc Repairs/Maintenance		2,000		2,000		4,000
59954-Reserve For Total Cost Compens		5,375		6,101		11,475
43230-Plant Maintenance						
51001-Base Wages		1,501,536		1,589,286		3,090,822
51210-Overtime		75,000		75,000		150,000
51220-Out Of Grade		8,000		8,000		16,000
51230-Shift Differential Premium		1,000		1,000		2,000
51275-Annual Leave Payout		2,000		2,000		4,000
51290-Longevity Pay		6,341		6,709		13,051
51400-Specialty Pay		2,000		2,000		4,000
51640-Deferred Compensation-Matching		22,572		22,572		45,144
52110-Social Security		115,353		122,094		237,446
52210-Retirement		165,867		175,559		341,426
52310-Medical Insurance		230,856		238,412		469,269
52320-Dental Insurance		27,391		27,391		54,782
52330-Life Insurance		5,869		6,197		12,065
52340-Disability Insurance		170		170		340
52400-Industrial Insurance		3,171		3,171		6,342
52600-Wa Paid Family & Medical Leave		3,951		4,182		8,133
53201-Operating Supplies		112,000		112,000		224,000
53210-Repair & Maintenance Supplies		415,000		415,000		830,000
53302-Lubricants		14,500		14,500		29,000
54501-Operating Rentals/Leases		25,000		25,000		50,000
54701-Public Utility Service		191,000		191,000		382,000
54802-Building Repairs/Maintenance		57,000		57,000		114,000
54803-Equipment Repairs/Maintenance		200,000		200,000		400,000
54850-Other Repairs/Maintenance		2,000		2,000		4,000
56404-Vehicles		-		80,000		80,000
43240-Pumping Stations						
51001-Base Wages		403,166		427,267		830,434
51210-Overtime		22,000		22,000		44,000
51220-Out Of Grade		2,000		2,000		4,000
51230-Shift Differential Premium		200		200		400
51275-Annual Leave Payout		750		750		1,500
51290-Longevity Pay		1,670		1,764		3,435
51400-Specialty Pay		300		300		600
51640-Deferred Compensation-Matching		6,408		6,408		12,816
52110-Social Security		30,970		32,821		63,791
52210-Retirement		44,532		47,194		91,726
52310-Medical Insurance		50,438		52,108		102,545
52320-Dental Insurance		6,809		6,809		13,618
52330-Life Insurance		1,574		1,665		3,239
52340-Disability Insurance		49		49		97
52400-Industrial Insurance		788		788		1,577
52600-Wa Paid Family & Medical Leave		1,061		1,124		2,185
53201-Operating Supplies		46,000		46,000		92,000
53203-Chemical/Lab Supplies		102,000		102,000		204,000
53210-Repair & Maintenance Supplies		231,000		231,000		462,000
54301-Telephone		38,000		38,000		76,000
54701-Public Utility Service		40,000		40,000		80,000
54702-Utility Light/Power Service		225,000		225,000		450,000
54706-Utility Natural Gas		10,000		10,000		20,000
54802-Building Repairs/Maintenance		8,000		8,000		16,000
54803-Equipment Repairs/Maintenance		55,000		55,000		110,000
43260-Laboratory						
51001-Base Wages		973,863		1,014,009		1,987,871
51002-Temp/Seasonal Wages		12,500		-		12,500
51210-Overtime		1,500		1,500		3,000
51220-Out Of Grade		7,000		7,000		14,000
51225-Standby Pay		1,000		1,000		2,000
51275-Annual Leave Payout		5,000		5,000		10,000
51290-Longevity Pay		3,176		3,289		6,464
51640-Deferred Compensation-Matching		15,480		15,480		30,960
52110-Social Security		74,743		77,823		152,567

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52210-Retirement		107,474		111,903		219,377
52310-Medical Insurance		128,347		132,569		260,916
52320-Dental Insurance		16,170		16,170		32,340
52330-Life Insurance		3,826		3,972		7,799
52340-Disability Insurance		1,558		1,576		3,134
52400-Industrial Insurance		1,881		1,881		3,762
52600-Wa Paid Family & Medical Leave		2,560		2,665		5,225
53201-Operating Supplies		175,000		175,000		350,000
53203-Chemical/Lab Supplies		4,400,000		4,500,000		8,900,000
53210-Repair & Maintenance Supplies		60,000		60,000		120,000
53502-Minor Equipment		2,000		2,000		4,000
54101-Professional Services		1,000		1,000		2,000
54401-Airfare		1,000		1,000		2,000
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		1,000		1,000		2,000
54409-Other Transportation Expenses		1,000		1,000		2,000
54803-Equipment Repairs/Maintenance		30,000		30,000		60,000
54850-Other Repairs/Maintenance		5,000		5,000		10,000
54902-Registration/Schooling		1,000		1,000		2,000
54950-Testing Services		100,000		100,000		200,000
43270-Industrial Monitor/Pretreatm						
34353-Service Charge-Commercial	93,664		96,380		190,044	
51001-Base Wages		556,111		576,633		1,132,744
51210-Overtime		7,000		7,000		14,000
51225-Standby Pay		1,500		1,500		3,000
51275-Annual Leave Payout		5,000		5,000		10,000
51290-Longevity Pay		1,192		1,296		2,488
51640-Deferred Compensation-Matching		9,864		9,864		19,728
52110-Social Security		42,634		44,212		86,846
52210-Retirement		61,303		63,572		124,876
52310-Medical Insurance		103,010		106,339		209,349
52320-Dental Insurance		10,410		10,410		20,820
52330-Life Insurance		2,167		2,238		4,405
52340-Disability Insurance		743		755		1,498
52400-Industrial Insurance		1,209		1,209		2,419
52600-Wa Paid Family & Medical Leave		1,460		1,514		2,974
53104-Software (Noncapitalized)		12,000		12,000		24,000
53201-Operating Supplies		3,000		3,000		6,000
54101-Professional Services		27,500		27,500		55,000
54401-Airfare		500		500		1,000
54407-Lodging		1,500		1,500		3,000
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		500		500		1,000
54451-Advertising		3,000		3,000		6,000
54902-Registration/Schooling		2,500		2,500		5,000
54950-Testing Services		50,000		50,000		100,000
43290-6YR Capital Plan						
54212-Landscape/Grounds Maint		600,000		-		600,000
54501-Operating Rentals/Leases		298,727		298,727		597,454
54801-Repairs/Maintenance		2,570,000		4,910,000		7,480,000
56203-Building Improvements		-		500,000		500,000
56401-Machinery/Equipment		3,200,000		900,000		4,100,000
56404-Vehicles		545,000		70,000		615,000
56409-Computer/Micro Equipment		110,000		-		110,000
56501-Construction Of Fixed Assets		4,200,000		10,500,000		14,700,000
56601-Leased Land (formerly - Capitalized Rents/Leases)		(298,727)		(298,727)		(597,454)
<b>4320-Riverside Park Reclamation Facility Total</b>	<b>10,485,113</b>	<b>46,656,641</b>	<b>10,457,810</b>	<b>53,822,689</b>	<b>20,942,923</b>	<b>100,479,330</b>
<b>4330-Stormwater</b>						
30210-Administration						
51001-Base Wages		262,690		275,362		538,052
51275-Annual Leave Payout		4,000		4,000		8,000
51290-Longevity Pay		209		209		418
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		20,112		21,081		41,193
52210-Retirement		28,919		30,313		59,232
52310-Medical Insurance		13,284		13,735		27,019
52320-Dental Insurance		2,664		2,664		5,328
52330-Life Insurance		1,031		1,078		2,109
52340-Disability Insurance		546		570		1,116
52400-Industrial Insurance		448		448		896
52600-Wa Paid Family & Medical Leave		689		722		1,411
54103-Medical Services		2,000		2,000		4,000
54122-IF City Indirect Costs		128,317		145,903		274,220
54124-IF Office Performance Mgmt Svc		15,358		19,056		34,414
54127-IF Centralized Purchasing		10,616		11,016		21,632
54128-IF Centralized Accounting		12,189		12,774		24,963
54131-IF Risk Management		13,415		14,119		27,534
54133-IF Workers' Comp		1,062		1,132		2,194
54141-IF Other Professional Services		545,706		573,489		1,119,195
54201-Contractual Services		200,000		225,000		425,000
54265-Operating Assessments/Taxes		5,500		5,500		11,000
54301-Telephone		30,000		30,000		60,000
54302-Cell Phone		4,500		4,500		9,000
54321-IF IT Expenses		66,579		73,243		139,822
54324-IF IT Replacement		4,139		4,139		8,278
54603-Insurance Premiums		150,000		170,000		320,000
54701-Public Utility Service		170,000		170,000		340,000
54702-Utility Light/Power Service		87,000		87,000		174,000
54706-Utility Natural Gas		3,500		3,500		7,000
54902-Registration/Schooling		500		500		1,000
54906-Laundry/Janitorial Services		8,500		8,500		17,000
80101-Operating Transfers Out		517,367		532,370		1,049,737
43113-Sewer - Construction						
51001-Base Wages		307,830		320,836		628,666
51210-Overtime		2,000		2,000		4,000
51220-Out Of Grade		1,500		1,500		3,000
51230-Shift Differential Premium		50		50		100

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
51290-Longevity Pay		452		835		1,288
51400-Specialty Pay		900		900		1,800
51640-Deferred Compensation-Matching		5,760		5,760		11,520
52110-Social Security		23,584		24,608		48,191
52210-Retirement		33,911		35,384		69,295
52310-Medical Insurance		34,122		35,288		69,410
52320-Dental Insurance		6,192		6,192		12,384
52330-Life Insurance		1,206		1,256		2,462
52400-Industrial Insurance		717		717		1,433
52600-Wa Paid Family & Medical Leave		808		843		1,651
<b>43115-Sewer - Inspection</b>						
51001-Base Wages		298,240		315,187		613,427
51210-Overtime		6,000		6,000		12,000
51220-Out Of Grade		5,000		5,000		10,000
51230-Shift Differential Premium		50		50		100
51290-Longevity Pay		1,775		1,862		3,637
51400-Specialty Pay		900		900		1,800
51640-Deferred Compensation-Matching		5,760		5,760		11,520
52110-Social Security		23,118		24,564		47,681
52210-Retirement		33,241		35,320		68,561
52310-Medical Insurance		40,260		41,610		81,869
52320-Dental Insurance		6,192		6,192		12,384
52330-Life Insurance		1,183		1,254		2,437
52400-Industrial Insurance		717		717		1,433
52600-Wa Paid Family & Medical Leave		792		841		1,633
59954-Reserve For Total Cost Compens		2,175		4,046		6,221
<b>43354-Stormwater</b>						
34301-Util-Stormwater Collections	9,613,017		10,084,055		19,697,072	
34357-Sewer Inspection Fees	40,119		44,211		84,330	
51001-Base Wages		1,269,796		1,347,247		2,617,042
51210-Overtime		20,000		20,000		40,000
51220-Out Of Grade		5,500		5,500		11,000
51230-Shift Differential Premium		250		250		500
51290-Longevity Pay		4,420		5,438		9,857
51400-Specialty Pay		3,500		3,500		7,000
51640-Deferred Compensation-Matching		23,400		23,400		46,800
52110-Social Security		97,477		103,480		200,958
52210-Retirement		140,164		148,795		288,959
52310-Medical Insurance		179,945		185,949		365,893
52320-Dental Insurance		26,304		26,304		52,608
52330-Life Insurance		4,996		5,290		10,286
52340-Disability Insurance		240		243		483
52400-Industrial Insurance		3,046		3,046		6,091
52600-Wa Paid Family & Medical Leave		3,339		3,544		6,883
53201-Operating Supplies		1,000		1,000		2,000
53210-Repair & Maintenance Supplies		198,000		198,000		396,000
53502-Minor Equipment		15,000		15,000		30,000
54141-IF Other Professional Services		30,000		30,000		60,000
54201-Contractual Services		500,000		500,000		1,000,000
54809-Paving Repairs/Maintenance		260,000		260,000		520,000
54854-IF Paving Repairs/Maintenance		1,800,000		1,800,000		3,600,000
54908-Permits/Other Fees		85,000		85,000		170,000
54909-Printing/Binding/Repro		37,150		37,150		74,300
54950-Testing Services		50,000		50,000		100,000
54999-Other Misc Charges		10,140		10,140		20,280
<b>43387-Capital Projects</b>						
56501-Construction Of Fixed Assets		100,000		100,000		200,000
<b>98817-Department of Ecology</b>						
33431-Department Of Ecology	31,617	42,156	-	-	31,617	42,156
54201-Contractual Services						
<b>4330-Stormwater Total</b>	<b>9,684,753</b>	<b>8,067,893</b>	<b>10,128,266</b>	<b>8,299,471</b>	<b>19,813,019</b>	<b>16,367,363</b>
<b>4370-Sewer Construction Fund</b>						
<b>43354-Stormwater</b>						
57800-Intergovernmental Loans		50,413		51,740		102,153
58300-Interest On Long Term Debt		16,235		14,909		31,144
<b>43416-Major CSO Projects</b>						
57800-Intergovernmental Loans		1,063,237		1,086,031		2,149,268
58300-Interest On Long Term Debt		267,608		244,549		512,157
<b>94319-CSO Basin Plans</b>						
57800-Intergovernmental Loans		61,978		35,784		97,762
58300-Interest On Long Term Debt		1,134		403		1,537
<b>94344-Broadway Surge</b>						
57800-Intergovernmental Loans		16,487		16,972		33,459
58300-Interest On Long Term Debt		3,271		2,787		6,058
<b>94345-Summit Lid</b>						
57800-Intergovernmental Loans		51,382		52,734		104,116
58300-Interest On Long Term Debt		17,435		16,083		33,518
<b>4370-Sewer Construction Fund Total</b>		<b>1,549,180</b>		<b>1,521,992</b>		<b>3,071,172</b>
<b>4480-Solid Waste Fund</b>						
<b>4490-Solid Waste Disposal</b>						
<b>30210-Administration</b>						
51001-Base Wages		1,577,529		1,663,819		3,241,347
51002-Temp/Seasonal Wages		70,000		70,000		140,000
51210-Overtime		30,000		30,000		60,000
51220-Out Of Grade		5,000		5,000		5,500
51230-Shift Differential Premium		1,000		1,000		2,000
51275-Annual Leave Payout		15,000		15,000		30,000
51290-Longevity Pay		3,280		4,220		7,499
51640-Deferred Compensation-Matching		26,472		26,472		52,944
52110-Social Security		120,670		126,905		247,576
52210-Retirement		173,889		183,484		357,373
52310-Medical Insurance		195,306		201,768		397,074
52320-Dental Insurance		26,604		26,604		53,208
52330-Life Insurance		6,031		6,327		12,358
52340-Disability Insurance		1,682		1,687		3,368
52400-Industrial Insurance		3,225		3,225		6,450
52600-Wa Paid Family & Medical Leave		4,142		4,371		8,512

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53101-Office Supplies		12,500		12,500		25,000
53102-Publications		100		100		200
53103-Postage		5,000		5,000		10,000
53104-Software (Noncapitalized)		4,000		4,000		8,000
53201-Operating Supplies		1,000		1,000		2,000
53204-Safety Supplies		7,000		7,000		14,000
53205-Personal Protective Equipment		65,000		70,000		135,000
53502-Minor Equipment		3,000		3,000		6,000
54101-Professional Services		70,000		70,000		140,000
54103-Medical Services		40,659		40,659		81,318
54122-IF City Indirect Costs		646,228		733,015		1,379,243
54124-IF Office Performance Mgmt Svc		106,328		78,675		185,003
54125-IF Financial Services		184,674		194,067		378,741
54127-IF Centralized Purchasing		127,392		132,192		259,584
54128-IF Centralized Accounting		48,924		51,283		100,207
54129-IF My Spokane		2,677		2,908		5,585
54131-IF Risk Managment		58,098		61,312		119,410
54132-IF Unemployment		2,567		2,567		5,134
54133-IF Workers' Comp		249,544		266,180		515,724
54141-IF Other Professional Services		987,349		1,020,327		2,007,676
54201-Contractual Services		28,800		28,800		57,600
54205-Background Checks		500		500		1,000
54212-Landscape/Grounds Maint		14,000		15,000		29,000
54264-Wa Dept Of Revenue		303,500		309,000		612,500
54266-City Utility Tax		608,000		608,000		1,250,000
54301-Telephone		1,000		1,000		2,000
54302-Cell Phone		8,000		8,000		16,000
54321-IF IT Expenses		330,433		355,469		685,902
54324-IF IT Replacement		36,579		36,579		73,158
54402-Local Mileage		500		500		1,000
54406-Parking/Tolls (Local)		200		200		400
54451-Advertising		200		200		400
54501-Operating Rentals/Leases		278,000		284,922		562,922
54603-Insurance Premiums		1,000,000		1,000,000		2,000,000
54701-Public Utility Service		90,000		90,000		180,000
54702-Utility Light/Power Service		225,000		225,000		450,000
54706-Utility Natural Gas		225,000		225,000		450,000
54820-Software Maintenance		46,000		46,000		92,000
54902-Registration/Schooling		43,600		43,600		87,200
54904-Oth Dues/Subscriptions/Membership		4,000		4,000		8,000
54906-Laundry/Janitorial Services		160,000		160,000		320,000
54908-Permits/Other Fees		7,000		7,000		14,000
54909-Printing/Binding/Repro		18,876		18,876		37,752
54914-Bank Fees		70,000		75,000		145,000
80102-Operating Transfer Out-Debt		261,253		251,152		512,405
44100-WTE - Internal Ops						
51001-Base Wages		4,096,451		4,289,521		8,385,972
51002-Temp/Seasonal Wages		60,000		60,000		120,000
51210-Overtime		1,000,000		1,000,000		2,000,000
51220-Out Of Grade		22,000		22,000		44,000
51225-Standby Pay		140,000		140,000		280,000
51230-Shift Differential Premium		22,000		22,000		44,000
51290-Longevity Pay		10,544		10,910		21,454
51400-Specialty Pay		58,000		58,000		116,000
51640-Deferred Compensation-Matching		54,216		54,216		108,432
52110-Social Security		314,185		328,983		643,168
52210-Retirement		451,769		473,047		924,817
52310-Medical Insurance		587,050		606,158		1,193,208
52320-Dental Insurance		65,004		65,004		130,008
52330-Life Insurance		15,891		16,602		32,493
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		7,525		7,525		15,049
52600-Wa Paid Family & Medical Leave		10,761		11,268		22,029
53104-Software (Noncapitalized)		4,500		4,500		9,000
53201-Operating Supplies		105,000		105,000		210,000
53203-Chemical/Lab Supplies		2,766,875		2,849,880		5,616,755
53204-Safety Supplies		500		500		1,000
53205-Personal Protective Equipment		500		500		1,000
53210-Repair & Maintenance Supplies		1,431,000		1,467,930		2,898,930
53302-Lubricants		30,000		30,000		60,000
53303-Motor Fuel-Outside Vendor		165,000		178,200		343,200
53501-Small Tools		15,000		15,000		30,000
53502-Minor Equipment		15,000		15,000		30,000
53503-Minor Safety Equipment		10,000		10,000		20,000
53522-Power Tools/Equipment		2,000		2,000		4,000
54101-Professional Services		168,000		168,000		336,000
54103-Medical Services		11,000		11,000		22,000
54201-Contractual Services		9,224,222		9,522,349		18,746,571
54212-Landscape/Grounds Maint		25,000		25,000		50,000
54501-Operating Rentals/Leases		208,000		208,000		416,000
54704-Hazardous Waste Disposal		10,000		10,000		20,000
54801-Repairs/Maintenance		45,000		45,000		90,000
54802-Building Repairs/Maintenance		2,500		2,500		5,000
54803-Equipment Repairs/Maintenance		7,137,943		7,337,943		14,475,886
54841-IF Fleet Repairs/Maintenance		1,000,000		1,000,000		2,000,000
54844-IF Fleet Communications		5,000		5,000		10,000
54845-IF Car Wash		1,000		1,000		2,000
54846-IF Vacuum		30		30		60
54848-IF Fuel		65,000		65,000		130,000
54902-Registration/Schooling		15,000		15,000		30,000
54908-Permits/Other Fees		140,000		149,520		289,520
54920-Alarm/Security Services		750		750		1,500
54940-Emission Testing		140,000		142,000		282,000
44110-Solid Waste Disposal Revenues						
34330-Electric Sales		6,475,000		6,600,000		13,075,000
34363-Wte Disposal-Govt		8,810,000		9,427,000		18,237,000
34364-Wte Disposal-Hauler		4,825,000		4,855,000		9,680,000



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
34372-Disposal Chgs On Account	1,255,000		1,343,000		2,598,000	
34378-City Dept Disposal Account	179,500		189,100		368,600	
34379-Wte Disposal	4,226,325		4,522,200		8,748,525	
34394-Compost-Waste To Energy	621,950		621,950		1,243,900	
36911-Sale Of Recycling Materials	600,000		600,000		1,200,000	
39741-From Sewer Fund	25,000		25,000		50,000	
<b>44200-Recycling</b>						
34389-Misc Other Utility Revenues	120,000		120,000		240,000	
51001-Base Wages		87,402		89,311		176,713
51290-Longevity Pay		722		731		1,453
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		6,741		6,888		13,630
52210-Retirement		9,694		9,905		19,598
52310-Medical Insurance		15,907		16,420		32,327
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		348		356		704
52340-Disability Insurance		214		219		433
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		231		236		467
53102-Publications		500		500		1,000
53103-Postage		200		200		400
53105-Non-Travel Meals/Lght Rfrshmt		250		250		500
53201-Operating Supplies		11,000		11,000		22,000
53502-Minor Equipment		500		500		1,000
54201-Contractual Services		10,000		10,000		20,000
54407-Lodging		700		700		1,400
54408-Per Diem		300		300		600
54451-Advertising		8,000		8,000		16,000
54841-IF Fleet Repairs/Maintenance		1,500		1,500		3,000
54845-IF Car Wash		25		25		50
54848-IF Fuel		500		500		1,000
54902-Registration/Schooling		800		800		1,600
54904-Oth Dues/Subscripts/Membershp		2,500		2,500		5,000
54906-Laundry/Janitorial Services		150		150		300
54909-Printing/Binding/Repro		22,805		22,805		45,610
<b>44500-Mod Risk - External Ops</b>						
51001-Base Wages		1,302,132		1,371,676		2,673,808
51002-Temp/Seasonal Wages		60,000		60,000		120,000
51210-Overtime		230,000		230,000		460,000
51220-Out Of Grade		4,500		4,500		9,000
51290-Longevity Pay		5,994		6,221		12,215
51400-Specialty Pay		2,900		2,900		5,800
51640-Deferred Compensation-Matching		16,992		16,992		33,984
52110-Social Security		100,072		105,409		205,481
52210-Retirement		143,894		151,569		295,463
52310-Medical Insurance		195,936		202,384		398,320
52320-Dental Insurance		24,768		24,768		49,536
52330-Life Insurance		5,095		5,354		10,448
52400-Industrial Insurance		2,867		2,867		5,733
52600-Wa Paid Family & Medical Leave		3,428		3,610		7,038
53201-Operating Supplies		12,000		12,000		24,000
53210-Repair & Maintenance Supplies		2,000		2,000		4,000
53501-Small Tools		500		500		1,000
53502-Minor Equipment		500		500		1,000
53503-Minor Safety Equipment		500		500		1,000
54201-Contractual Services		550,000		550,000		1,100,000
54704-Hazardous Waste Disposal		42,000		44,000		86,000
54801-Repairs/Maintenance		1,000		1,500		2,500
54803-Equipment Repairs/Maintenance		20,000		20,000		40,000
<b>44900-6YR Capital Plan</b>						
54803-Equipment Repairs/Maintenance		4,619,900		3,588,736		8,208,636
56203-Building Improvements		250,000		750,000		1,000,000
56401-Machinery/Equipment		-		200,000		200,000
56404-Vehicles		75,000		-		75,000
56501-Construction Of Fixed Assets		400,000		-		400,000
<b>4490-Solid Waste Disposal Total</b>	<b>27,137,775</b>	<b>46,558,250</b>	<b>28,303,250</b>	<b>47,046,338</b>	<b>55,441,025</b>	<b>93,604,588</b>
<b>4500-Solid Waste Collection</b>						
<b>30210-Administration</b>						
34831-IF Car Wash Service	182,542		182,542		365,084	
34832-IF Vacuum Services	930		930		1,860	
36620-IF Rent	125,000		125,000		250,000	
51001-Base Wages		1,106,908		1,151,569		2,258,478
51210-Overtime		15,000		15,000		30,000
51220-Out Of Grade		10,000		10,000		20,000
51230-Shift Differential Premium		200		200		400
51290-Longevity Pay		6,969		7,178		14,146
51640-Deferred Compensation-Matching		16,080		16,080		32,160
51671-Day Travel Per Diem		500		690		1,190
52110-Social Security		85,212		88,644		173,856
52210-Retirement		122,527		127,462		249,989
52310-Medical Insurance		165,750		171,221		336,971
52320-Dental Insurance		21,636		21,636		43,272
52330-Life Insurance		4,268		4,537		8,905
52340-Disability Insurance		692		702		1,395
52400-Industrial Insurance		2,508		2,508		5,016
52600-Wa Paid Family & Medical Leave		2,919		3,036		5,955
53101-Office Supplies		9,000		9,000		18,000
53102-Publications		1,250		1,250		2,500
53103-Postage		12,000		12,000		24,000
53105-Non-Travel Meals/Lght Rfrshmt		3,500		3,500		7,000
53201-Operating Supplies		21,000		21,000		42,000
53202-Clothing		10,000		10,000		20,000
53204-Safety Supplies		22,000		22,000		44,000
53502-Minor Equipment		4,000		4,000		8,000
53505-Office Furniture (Non Capital)		5,000		5,000		10,000
53521-Computers		15,000		15,000		30,000
53530-Peripheral Equipment		5,000		5,000		10,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54101-Professional Services		1,000		1,000		2,000
54103-Medical Services		17,397		17,397		34,794
54122-IF City Indirect Costs		871,338		982,461	1,853,799	
54124-IF Office Performance Mgmt Svc		85,073		105,557	190,630	
54125-IF Financial Services		83,951		88,221	172,172	
54127-IF Centralized Purchasing		11,678		12,118	23,796	
54128-IF Centralized Accounting		49,577		51,805	101,382	
54129-IF My Spokane		495,953		538,806	1,034,759	
54131-IF Risk Managment		382,306		406,580	788,886	
54132-IF Unemployment		5,067		5,067	10,134	
54133-IF Workers' Comp		405,682		432,727	838,409	
54141-IF Other Professional Services		2,179,723		2,285,808	4,465,531	
54201-Contractual Services		33,000		33,000	66,000	
54205-Background Checks		1,000		1,000	2,000	
54212-Landscape/Grounds Maint		32,000		32,000	64,000	
54264-Wa Dept Of Revenue		1,341,000		1,442,725	2,783,725	
54266-City Utility Tax		16,160,000		17,412,000	33,572,000	
54301-Telephone		7,000		7,000	14,000	
54302-Cell Phone		9,000		9,000	18,000	
54321-IF IT Expenses		463,194		495,532	958,726	
54324-IF IT Replacement		33,654		33,654	67,308	
54401-Airfare		8,000		8,000	16,000	
54402-Local Mileage		100		100	200	
54406-Parking/Tolls (Local)		100		100	200	
54407-Lodging		4,000		4,000	8,000	
54408-Per Diem		1,700		1,700	3,400	
54409-Other Transportation Expenses		3,000		3,000	6,000	
54451-Advertising		1,000		1,000	2,000	
54501-Operating Rentals/Leases		12,000		12,000	24,000	
54701-Public Utility Service		50,000		50,000	100,000	
54702-Utility Light/Power Service		140,000		140,000	280,000	
54706-Utility Natural Gas		80,000		80,000	160,000	
54804-Hardware Maintenance		5,000		5,000	10,000	
54820-Software Maintenance		5,000		5,000	10,000	
54842-IF Facility Repairs		203,747		207,469	411,216	
54901-Misc Services/Charges		2,000		2,000	4,000	
54902-Registration/Schooling		8,000		8,000	16,000	
54903-Tuition Reimbursement		2,500		2,500	5,000	
54904-Oth Dues/Subscripnts/Membershp		4,000		4,000	8,000	
54906-Laundry/Janitorial Services		132,000		132,000	264,000	
54908-Permits/Other Fees		11,000		11,000	22,000	
54909-Printing/Binding/Repro		31,231		31,231	62,462	
54990-Bad Debt Expense/Nsf Checks		50,000		50,000	100,000	
43313-Community Project Support						
36999-Other General Misc Revenue	2,500		2,500		5,000	
53103-Postage		20,000		20,000	40,000	
53201-Operating Supplies		2,000		2,000	4,000	
54202-Advisory Technical Service		231,000		231,000	462,000	
54909-Printing/Binding/Repro		10,000		10,000	20,000	
44200-Recycling						
34371-Collectn-Curbside Clean Green	7,991,000		8,550,000		16,541,000	
34389-Misc Other Utility Revenues	1,889,000		2,021,000		3,910,000	
36911-Sale Of Recycling Materials	850,000		850,000		1,700,000	
51001-Base Wages		2,571,376		2,714,474	5,285,850	
51210-Overtime		115,000		115,000	230,000	
51220-Out Of Grade		15,000		15,000	30,000	
51230-Shift Differential Premium		1,500		1,500	3,000	
51290-Longevity Pay		9,013		9,631	18,644	
51400-Specialty Pay		7,000		7,000	14,000	
51610-Clothing Allowance		13,000		13,000	26,000	
51640-Deferred Compensation-Matching		34,560		34,560	69,120	
52110-Social Security		197,400		208,394	405,794	
52210-Retirement		283,843		299,652	583,494	
52310-Medical Insurance		385,714		398,461	784,175	
52320-Dental Insurance		51,084		51,084	102,168	
52330-Life Insurance		10,088		10,627	20,716	
52400-Industrial Insurance		5,912		5,912	11,825	
52600-Wa Paid Family & Medical Leave		6,761		7,138	13,899	
53201-Operating Supplies		14,000		14,000	28,000	
53204-Safety Supplies		3,500		3,500	7,000	
53210-Repair & Maintenance Supplies		1,000		1,000	2,000	
53501-Small Tools		1,600		1,600	3,200	
53502-Minor Equipment		395,000		395,000	790,000	
54101-Professional Services		25,000		25,000	50,000	
54201-Contractual Services		4,100,000		4,100,000	8,200,000	
54801-Repairs/Maintenance		60,000		60,000	120,000	
54803-Equipment Repairs/Maintenance		75,000		75,000	150,000	
54841-IF Fleet Repairs/Maintenance		3,310,000		3,310,000	6,620,000	
54845-IF Car Wash		40,000		40,000	80,000	
54846-IF Vacuum		125		125	250	
54848-IF Fuel		450,000		450,000	900,000	
54849-IF Compressed Natural Gas		195,000		195,000	390,000	
54909-Printing/Binding/Repro		18,220		18,220	36,440	
54999-Other Misc Charges		1,000		1,000	2,000	
45100-Solid Waste Operations						
32160-License/Permit-Prof&Occup	2,000		2,000		4,000	
34373-Collection Service-Ar	36,075,000		38,600,000		74,675,000	
34374-Collection Service-Commercial	31,563,000		33,775,000		65,338,000	
34375-Collection Service-Government	415,000		442,500		857,500	
36111-Investment Interest/Dividends	522,000		433,000		955,000	
36293-Equipment Rental	300,000		300,000		600,000	
36910-Sale Of Scrap/Junk/Surplus	2,500		2,500		5,000	
36942-Damage Claims	1,000		1,000		2,000	
36999-Other General Misc Revenue	4,500		4,500		9,000	
51001-Base Wages		5,932,456		6,266,018	12,198,474	
51210-Overtime		380,000		380,000	760,000	
51220-Out Of Grade		30,000		30,000	60,000	

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
51225-Standby Pay		1,500		1,500		3,000
51230-Shift Differential Premium		7,000		7,000		14,000
51290-Longevity Pay		20,210		22,159		42,369
51400-Specialty Pay		13,600		13,600		27,200
51610-Clothing Allowance		30,000		30,000		60,000
51640-Deferred Compensation-Matching		77,184		77,184		154,368
52110-Social Security		455,379		481,046		936,425
52210-Retirement		654,793		691,699		1,346,493
52310-Medical Insurance		984,281		1,016,518		2,000,798
52320-Dental Insurance		118,008		118,008		236,016
52330-Life Insurance		23,262		24,516		47,778
52400-Industrial Insurance		13,795		13,795		27,591
52600-Wa Paid Family & Medical Leave		15,597		16,476		32,073
53201-Operating Supplies		32,000		32,000		64,000
53202-Clothing		200		200		400
53204-Safety Supplies		5,000		5,000		10,000
53210-Repair & Maintenance Supplies		1,000		1,000		2,000
53501-Small Tools		3,000		3,000		6,000
53502-Minor Equipment		569,000		569,000		1,138,000
54201-Contractual Services		117,000		117,000		234,000
54501-Operating Rentals/Leases		20,000		-		20,000
54703-Util Garbage/Waste Removal		2,210,000		2,428,000		4,638,000
54801-Repairs/Maintenance		168,000		168,000		336,000
54803-Equipment Repairs/Maintenance		660,000		660,000		1,320,000
54841-IF Fleet Repairs/Maintenance		5,070,000		5,070,000		10,140,000
54844-IF Fleet Communications		12,500		12,500		25,000
54845-IF Car Wash		100,000		100,000		200,000
54846-IF Vacuum		200		200		400
54848-IF Fuel		600,000		600,000		1,200,000
54849-IF Compressed Natural Gas		555,000		555,000		1,110,000
54899-Misc Repairs/Maintenance		1,000		1,000		2,000
54902-Registration/Schooling		12,000		12,000		24,000
54909-Printing/Binding/Repro		12,000		12,000		24,000
54999-Other Misc Charges		25,000		25,000		50,000
45700-Central Service Center						
53201-Operating Supplies		105,000		105,000		210,000
53210-Repair & Maintenance Supplies		1,000		1,000		2,000
53502-Minor Equipment		5,000		5,000		10,000
54101-Professional Services		10,000		10,000		20,000
54134-IF Custodial Service		63,356		68,191		131,547
54201-Contractual Services		28,000		28,000		56,000
54206-Snow Removal Services		7,000		7,000		14,000
54501-Operating Rentals/Leases		3,000		3,000		6,000
54801-Repairs/Maintenance		10,000		10,000		20,000
54802-Building Repairs/Maintenance		5,000		5,000		10,000
54803-Equipment Repairs/Maintenance		5,000		5,000		10,000
54860-IF Facilities Direct Billed		25,000		25,000		50,000
54899-Misc Repairs/Maintenance		3,000		3,000		6,000
54920-Alarm/Security Services		2,000		2,000		4,000
54999-Other Misc Charges		1,800		1,800		3,600
45900-Solid Waste 6-Year Capital Plan						
56301-Other Improvements		104,000		134,000		238,000
56401-Machinery/Equipment		200,000		860,000		1,060,000
56404-Vehicles		4,268,000		4,479,000		8,747,000
<b>4500-Solid Waste Collection Total</b>	<b>79,925,972</b>	<b>61,527,808</b>	<b>85,292,472</b>	<b>65,036,058</b>	<b>165,218,444</b>	<b>126,563,866</b>
<b>4530-Solid Waste Landfills</b>						
30210-Administration						
54124-IF Office Performance Mgmt Svc		862		1,070		1,932
54131-IF Risk Managment		274		289		563
54141-IF Other Professional Services		9,407		9,680		19,087
44800-North Landfill						
34361-Nsf Disposal-Govt	125,000		137,750		262,750	
34372-Disposal Chgs On Account	20,000		22,040		42,040	
53201-Operating Supplies		500		500		1,000
53203-Chemical/Lab Supplies		1,500		1,500		3,000
53210-Repair & Maintenance Supplies		3,000		3,000		6,000
53303-Motor Fuel-Outside Vendor		3,000		3,000		6,000
53502-Minor Equipment		500		500		1,000
54101-Professional Services		15,000		15,000		30,000
54201-Contractual Services		54,075		54,075		108,150
54209-IT/Data Services		2,150		2,300		4,450
54212-Landscape/Grounds Maint		18,000		18,000		36,000
54302-Cell Phone		400		400		800
54501-Operating Rentals/Leases		16,500		17,000		33,500
54701-Public Utility Service		4,000		4,000		8,000
54702-Utility Light/Power Service		11,000		11,500		22,500
54801-Repairs/Maintenance		5,500		5,500		11,000
54802-Building Repairs/Maintenance		3,000		3,000		6,000
54803-Equipment Repairs/Maintenance		10,000		10,000		20,000
54841-IF Fleet Repairs/Maintenance		50,000		50,000		100,000
54845-IF Car Wash		100		100		200
54848-IF Fuel		32,500		32,500		65,000
54904-Oth Dues/Subscriptns/Membershp		1,000		1,000		2,000
54906-Laundry/Janitorial Services		2,500		2,500		5,000
54908-Permits/Other Fees		18,000		19,000		37,000
54920-Alarm/Security Services		12,000		12,000		24,000
44850-Landfill Closure						
53201-Operating Supplies		500		500		1,000
53203-Chemical/Lab Supplies		1,500		1,500		3,000
53210-Repair & Maintenance Supplies		3,000		3,000		6,000
53501-Small Tools		100		100		200
53502-Minor Equipment		500		500		1,000
54101-Professional Services		15,000		15,000		30,000
54201-Contractual Services		45,000		45,000		90,000
54209-IT/Data Services		250		250		500
54212-Landscape/Grounds Maint		18,000		18,000		36,000
54267-Wa Dept Of Ecology		2,500		2,500		5,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54301-Telephone		750		750		1,500
54302-Cell Phone		600		600		1,200
54702-Utility Light/Power Service		21,750	23,000			44,750
54801-Repairs/Maintenance		8,000	5,500			13,500
54802-Building Repairs/Maintenance		3,000	3,205			6,205
54803-Equipment Repairs/Maintenance		5,000	5,000			10,000
54908-Permits/Other Fees		1,500	1,605			3,105
54920-Alarm/Security Services		12,000	12,000			24,000
45300-6YR Planned Maint						
54803-Equipment Repairs/Maintenance		230,000	400,000			630,000
45600-South Landfill						
53201-Operating Supplies		500	500			1,000
53203-Chemical/Lab Supplies		2,500	2,500			5,000
53210-Repair & Maintenance Supplies		5,000	5,000			10,000
53502-Minor Equipment		1,000	1,000			2,000
54101-Professional Services		15,000	15,000			30,000
54201-Contractual Services		26,803	26,803			53,606
54209-IT/Data Services		400	400			800
54212-Landscape/Grounds Maint		10,911	10,911			21,822
54264-Wa Dept Of Revenue		500	500			1,000
54302-Cell Phone		500	500			1,000
54501-Operating Rentals/Leases		1,500	1,500			3,000
54701-Public Utility Service		1,000	1,000			2,000
54702-Utility Light/Power Service		3,200	3,200			6,400
54801-Repairs/Maintenance		1,000	1,000			2,000
54802-Building Repairs/Maintenance		2,000	2,000			4,000
54803-Equipment Repairs/Maintenance		4,000	4,000			8,000
54908-Permits/Other Fees		3,000	3,000			6,000
54920-Alarm/Security Services		3,000	3,000			6,000
<b>4530-Solid Waste Landfills Total</b>	<b>145,000</b>	<b>725,532</b>	<b>159,790</b>	<b>897,238</b>	<b>304,790</b>	<b>1,622,770</b>
<b>4600-Golf Fund</b>						
<b>4600-Golf Fund</b>						
30210-Administration						
51001-Base Wages		40,767	41,835			82,602
51002-Temp/Seasonal Wages		6,403	6,403			12,806
51290-Longevity Pay		134	152			286
51605-Cell Phone Allowance		50	50			100
51640-Deferred Compensation-Matching		576	576			1,152
52110-Social Security		3,648	3,731			7,379
52210-Retirement		4,499	4,619			9,118
52310-Medical Insurance		3,958	4,093			8,051
52320-Dental Insurance		677	677			1,355
52330-Life Insurance		161	165			325
52340-Disability Insurance		76	77			153
52400-Industrial Insurance		79	79			158
52600-Wa Paid Family & Medical Leave		107	110			217
53103-Postage		1,000	1,000			2,000
54122-IF City Indirect Costs		75,176	84,957			160,133
54124-IF Office Performance Mgmt Svc		8,052	9,991			18,043
54127-IF Centralized Purchasing		19,109	19,829			38,938
54128-IF Centralized Accounting		46,321	48,469			94,790
54131-IF Risk Management		51,359	53,813			105,172
54132-IF Unemployment		43,111	43,111			86,222
54133-IF Workers' Comp		24,690	26,335			51,025
54205-Background Checks		1,250	1,250			2,500
54302-Cell Phone		500	500			1,000
54321-IF IT Expenses		85,224	90,925			176,149
54324-IF IT Replacement		7,509	7,509			15,018
54401-Airfare		1,200	1,200			2,400
54402-Local Mileage		500	500			1,000
54451-Advertising		54,500	54,500			109,000
54901-Misc Services/Charges		1,000	1,000			2,000
54902-Registration/Schooling		2,500	2,500			5,000
54904-Oth Dues/Subscripnts/Membershp		2,200	2,200			4,400
54908-Permits/Other Fees		400	400			800
80102-Operating Transfer Out-Debt		618,281	608,891			1,227,172
55100-Golf Administration						
34731-Activity Fees	121,305		121,305		242,610	
34733-Membership Income	16,200		16,200		32,400	
34734-Activity Fees Discounted	5,500		5,500		11,000	
51001-Base Wages		212,397	218,721			431,118
51290-Longevity Pay		651	651			1,303
51605-Cell Phone Allowance		50	50			100
51640-Deferred Compensation-Matching		3,528	3,528			7,056
52110-Social Security		16,298	16,792			33,090
52210-Retirement		23,435	24,131			47,566
52310-Medical Insurance		21,868	22,599			44,467
52320-Dental Insurance		3,268	3,268			6,537
52330-Life Insurance		832	855			1,687
52340-Disability Insurance		272	272			544
52400-Industrial Insurance		380	380			760
52600-Wa Paid Family & Medical Leave		558	575			1,133
53201-Operating Supplies		900	900			1,800
53502-Minor Equipment		200	200			400
54402-Local Mileage		400	400			800
54801-Repairs/Maintenance		22,000	22,000			44,000
54902-Registration/Schooling		1,000	1,000			2,000
56203-Building Improvements		100,000	100,000			200,000
56301-Other Improvements		250,000	250,000			500,000
56409-Computer/Micro Equipment		10,000	10,000			20,000
56701-Reserve For Capital Outlay		1,000,000	750,000			1,750,000
55200-Golf Downriver Golf Course						
34731-Activity Fees	1,244,054		1,269,054		2,513,108	
34733-Membership Income	63,196		63,196		126,392	
34734-Activity Fees Discounted	527,864		527,864		1,055,728	
34799-Other Misc	27,330		27,330		54,660	
36281-Concessions	1,000		1,000		2,000	

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
	10,000		10,000		20,000	
36999-Other General Misc Revenue						
51001-Base Wages		229,525		243,545		473,069
51002-Temp/Seasonal Wages		177,165		182,114		359,279
51210-Overtime		2,750		2,750		5,500
51220-Out Of Grade		1,100		1,100		2,200
51230-Shift Differential Premium		200		200		400
51250-Terminated Sick Leave Pay		3,500		3,500		7,000
51260-Terminated Vacation Leave Pay		3,000		3,000		6,000
51290-Longevity Pay		875		904		1,779
51400-Specialty Pay		300		300		600
51640-Deferred Compensation-Matching		4,320		4,320		8,640
52110-Social Security		31,991		33,466		65,457
52210-Retirement		25,344		26,889		52,233
52310-Medical Insurance		37,521		38,718		76,239
52320-Dental Insurance		3,456		3,456		6,912
52330-Life Insurance		901		954		1,856
52400-Industrial Insurance		507		507		1,014
52600-Wa Paid Family & Medical Leave		604		641		1,244
53201-Operating Supplies		103,000		119,025		222,025
53202-Clothing		4,000		5,000		9,000
53302-Lubricants		1,000		1,000		2,000
53303-Motor Fuel-Outside Vendor		52,000		52,000		104,000
53501-Small Tools		4,000		5,000		9,000
54101-Professional Services		9,000		9,000		18,000
54201-Contractual Services		10,500		10,500		21,000
54212-Landscape/Grounds Maint		15,000		20,000		35,000
54264-Wa Dept Of Revenue		9,800		9,800		19,600
54301-Telephone		3,800		3,800		7,600
54302-Cell Phone		1,000		1,000		2,000
54303-Mobile Broadband		500		500		1,000
54501-Operating Rentals/Leases		12,525		12,525		25,050
54701-Public Utility Service		54,000		54,000		108,000
54702-Utility Light/Power Service		26,500		26,500		53,000
54703-Util Garbage/Waste Removal		4,635		4,635		9,270
54706-Utility Natural Gas		7,210		7,210		14,420
54707-Stormwater Fees		3,914		3,914		7,828
54801-Repairs/Maintenance		40,000		40,000		80,000
54802-Building Repairs/Maintenance		15,000		20,000		35,000
54841-IF Fleet Repairs/Maintenance		3,000		3,000		6,000
54850-Other Repairs/Maintenance		23,000		26,450		49,450
54852-General Repairs/Maint		24,000		28,800		52,800
54899-Misc Repairs/Maintenance		33,000		36,300		69,300
54901-Misc Services/Charges		2,000		2,000		4,000
54908-Permits/Other Fees		650		650		1,300
54909-Printing/Binding/Repro		500		500		1,000
54914-Bank Fees		55,000		55,000		110,000
55300-Golf Esmeralda Golf Course						
34731-Activity Fees	950,385		975,385		1,925,770	
34733-Membership Income	63,196		63,196		126,392	
34734-Activity Fees Discounted	409,514		409,514		819,028	
36281-Concessions	800		800		1,600	
36999-Other General Misc Revenue	10,000		10,000		20,000	
51001-Base Wages		229,277		243,150		472,428
51002-Temp/Seasonal Wages		178,155		182,114		360,269
51210-Overtime		1,300		1,300		2,600
51220-Out Of Grade		600		600		1,200
51250-Terminated Sick Leave Pay		5,700		5,700		11,400
51260-Terminated Vacation Leave Pay		4,000		4,000		8,000
51290-Longevity Pay		1,165		1,257		2,422
51400-Specialty Pay		300		300		600
51640-Deferred Compensation-Matching		4,320		4,320		8,640
52110-Social Security		32,074		33,463		65,537
52210-Retirement		25,349		26,885		52,233
52310-Medical Insurance		45,705		47,183		92,887
52320-Dental Insurance		4,644		4,644		9,288
52330-Life Insurance		902		954		1,856
52400-Industrial Insurance		507		507		1,014
52600-Wa Paid Family & Medical Leave		604		640		1,244
53201-Operating Supplies		92,000		98,000		190,000
53202-Clothing		6,000		9,000		15,000
53302-Lubricants		1,000		1,000		2,000
53303-Motor Fuel-Outside Vendor		35,000		35,000		70,000
53501-Small Tools		3,000		3,000		6,000
54201-Contractual Services		8,000		8,000		16,000
54209-IT/Data Services		500		500		1,000
54212-Landscape/Grounds Maint		15,000		20,000		35,000
54264-Wa Dept Of Revenue		8,500		8,500		17,000
54301-Telephone		2,900		2,900		5,800
54302-Cell Phone		1,000		1,000		2,000
54303-Mobile Broadband		500		500		1,000
54501-Operating Rentals/Leases		12,525		12,525		25,050
54701-Public Utility Service		84,000		84,000		168,000
54702-Utility Light/Power Service		24,000		24,000		48,000
54703-Util Garbage/Waste Removal		4,120		4,120		8,240
54706-Utility Natural Gas		7,210		7,210		14,420
54707-Stormwater Fees		3,399		3,399		6,798
54801-Repairs/Maintenance		30,500		30,500		61,000
54802-Building Repairs/Maintenance		15,000		20,000		35,000
54803-Equipment Repairs/Maintenance		500		500		1,000
54841-IF Fleet Repairs/Maintenance		3,000		3,000		6,000
54850-Other Repairs/Maintenance		26,000		31,000		57,000
54852-General Repairs/Maint		20,000		24,000		44,000
54899-Misc Repairs/Maintenance		25,000		30,000		55,000
54901-Misc Services/Charges		2,000		2,000		4,000
54908-Permits/Other Fees		250		250		500
54909-Printing/Binding/Repro		500		500		1,000
54914-Bank Fees		50,000		50,000		100,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
55400-Golf Indian Canyon Golf Course						
34731-Activity Fees	1,100,602		1,125,602		2,226,204	
34733-Membership Income	63,196		63,196		126,392	
34734-Activity Fees Discounted	254,173		254,173		508,346	
36140-Interest On Cont/Notes/Ar	3,000		3,000		6,000	
36910-Sale Of Scrap/Junk/Surplus	3,000		3,000		6,000	
36999-Other General Misc Revenue	10,000		10,000		20,000	
51001-Base Wages		220,853		230,185		451,038
51002-Temp/Seasonal Wages		180,375		185,925		366,300
51210-Overtime		5,300		5,300		10,600
51220-Out Of Grade		300		300		600
51290-Longevity Pay		626		713		1,340
51640-Deferred Compensation-Matching		4,032		4,032		8,064
52110-Social Security		31,568		32,739		64,307
52210-Retirement		24,363		25,399		49,762
52310-Medical Insurance		42,457		43,838		86,296
52320-Dental Insurance		4,644		4,644		9,288
52330-Life Insurance		860		894		1,754
52400-Industrial Insurance		507		507		1,014
52600-Wa Paid Family & Medical Leave		580		605		1,185
53201-Operating Supplies		97,850		101,218		199,068
53202-Clothing		2,000		2,050		4,050
53302-Lubricants		1,000		1,000		2,000
53303-Motor Fuel-Outside Vendor		33,000		33,000		66,000
53501-Small Tools		1,550		1,600		3,150
54201-Contractual Services		7,500		7,500		15,000
54212-Landscape/Grounds Maint		15,000		20,000		35,000
54264-Wa Dept Of Revenue		8,000		8,000		16,000
54301-Telephone		3,000		3,000		6,000
54303-Mobile Broadband		500		500		1,000
54501-Operating Rentals/Leases		12,525		12,525		25,050
54701-Public Utility Service		71,000		71,000		142,000
54702-Utility Light/Power Service		27,500		27,500		55,000
54703-Util Garbage/Waste Removal		3,826		3,826		7,652
54706-Utility Natural Gas		8,240		8,240		16,480
54707-Stormwater Fees		7,957		7,957		15,914
54801-Repairs/Maintenance		25,000		25,000		50,000
54802-Building Repairs/Maintenance		15,000		20,000		35,000
54803-Equipment Repairs/Maintenance		500		500		1,000
54841-IF Fleet Repairs/Maintenance		3,000		3,000		6,000
54850-Other Repairs/Maintenance		20,600		21,218		41,818
54852-General Repairs/Maint		15,500		16,000		31,500
54899-Misc Repairs/Maintenance		12,000		15,000		27,000
54901-Misc Services/Charges		2,000		2,000		4,000
54908-Permits/Other Fees		250		250		500
54909-Printing/Binding/Repro		500		500		1,000
54914-Bank Fees		60,000		60,000		120,000
55500-Golf Creek at Qualchan Golf Course						
34731-Activity Fees	1,188,001		1,213,001		2,401,002	
34733-Membership Income	63,196		63,196		126,392	
34734-Activity Fees Discounted	344,789		344,789		689,578	
36281-Concessions	1,800		1,800		3,600	
36999-Other General Misc Revenue	10,000		10,000		20,000	
51001-Base Wages		229,277		243,150		472,428
51002-Temp/Seasonal Wages		180,134		186,073		366,207
51210-Overtime		1,500		1,500		3,000
51220-Out Of Grade		550		550		1,100
51230-Shift Differential Premium		400		400		800
51290-Longevity Pay		782		860		1,642
51400-Specialty Pay		200		200		400
51640-Deferred Compensation-Matching		2,880		2,880		5,760
52110-Social Security		32,206		33,754		65,959
52210-Retirement		25,307		26,841		52,148
52310-Medical Insurance		41,459		42,810		84,269
52320-Dental Insurance		4,644		4,644		9,288
52330-Life Insurance		900		952		1,853
52400-Industrial Insurance		507		507		1,014
52600-Wa Paid Family & Medical Leave		603		639		1,242
53201-Operating Supplies		76,000		77,500		153,500
53202-Clothing		4,500		5,000		9,500
53302-Lubricants		1,200		1,200		2,400
53303-Motor Fuel-Outside Vendor		40,000		40,000		80,000
53501-Small Tools		1,700		1,800		3,500
54201-Contractual Services		7,500		7,500		15,000
54212-Landscape/Grounds Maint		15,000		20,000		35,000
54264-Wa Dept Of Revenue		9,700		9,700		19,400
54301-Telephone		9,500		9,500		19,000
54303-Mobile Broadband		500		500		1,000
54501-Operating Rentals/Leases		12,525		12,525		25,050
54701-Public Utility Service		116,000		116,000		232,000
54702-Utility Light/Power Service		42,000		42,000		84,000
54703-Util Garbage/Waste Removal		3,090		3,090		6,180
54707-Stormwater Fees		5,305		5,305		10,610
54801-Repairs/Maintenance		26,200		26,200		52,400
54802-Building Repairs/Maintenance		15,000		20,000		35,000
54803-Equipment Repairs/Maintenance		500		500		1,000
54841-IF Fleet Repairs/Maintenance		3,000		3,000		6,000
54850-Other Repairs/Maintenance		19,500		20,000		39,500
54852-General Repairs/Maint		13,500		14,000		27,500
54899-Misc Repairs/Maintenance		21,000		22,000		43,000
54901-Misc Services/Charges		2,000		2,000		4,000
54908-Permits/Other Fees		250		250		500
54909-Printing/Binding/Repro		500		500		1,000
54914-Bank Fees		55,000		55,000		110,000
56301-Other Improvements		32,000		-		32,000
<b>4600-Golf Fund Total</b>	<b>6,492,101</b>	<b>6,856,234</b>	<b>6,592,101</b>	<b>6,791,951</b>	<b>13,084,202</b>	<b>13,648,184</b>

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
<b>4700-Development Svcs Center</b>						
<b>4700-Development Services Center</b>						
30210-Administration						
34933-IF Business & Development Svcs	144,408		148,741		293,149	
36111-Investment Interest/Dividends	209,000		174,000		383,000	
36999-Other General Misc Revenue	312,000		312,000		624,000	
51001-Base Wages		668,270		699,282		1,367,553
51003-Project Employee Wages		50,000		-		50,000
51275-Annual Leave Payout		6,000		6,180		12,180
51290-Longevity Pay		957		1,044		2,001
51640-Deferred Compensation-Matching		10,632		10,632		21,264
52110-Social Security		50,946		52,887		103,832
52210-Retirement		73,615		77,036		150,651
52310-Medical Insurance		92,278		95,294		187,572
52320-Dental Insurance		10,788		10,788		21,576
52330-Life Insurance		2,462		2,549		5,011
52340-Disability Insurance		881		907		1,788
52400-Industrial Insurance		1,254		1,254		2,508
52600-Wa Paid Family & Medical Leave		1,753		1,835		3,588
53101-Office Supplies		4,500		4,500		9,000
53102-Publications		1,000		20,000		21,000
53103-Postage		9,000		9,000		18,000
53104-Software (Noncapitalized)		1,000		1,200		2,200
53105-Non-Travel Meals/Lght Rfrshmt		500		500		1,000
53209-Promotional Supplies		400		425		825
53502-Minor Equipment		5,000		5,000		10,000
53505-Office Furniture (Non Capital)		10,000		5,000		15,000
53521-Computers		20,000		7,500		27,500
54105-Legal Services		3,000		3,000		6,000
54122-IF City Indirect Costs		319,109		352,721		671,830
54124-IF Office Performance Mgmt Svc		26,090		32,372		58,462
54125-IF Financial Services		141,605		148,807		290,412
54127-IF Centralized Purchasing		21,232		22,032		43,264
54128-IF Centralized Accounting		30,682		32,063		62,745
54129-IF My Spokane		39,392		42,796		82,188
54131-IF Risk Managment		50,217		52,997		103,214
54132-IF Unemployment		3,960		3,960		7,920
54133-IF Workers' Comp		33,775		36,027		69,802
54134-IF Custodial Service		42,082		47,477		89,559
54141-IF Other Professional Services		212,355		221,001		433,356
54201-Contractual Services		20,000		20,000		40,000
54209-IT/Data Services		500		500		1,000
54302-Cell Phone		1,500		1,500		3,000
54321-IF IT Expenses		415,326		437,922		853,248
54324-IF IT Replacement		47,353		47,353		94,706
54401-Airfare		1,500		1,500		3,000
54406-Parking/Tolls (Local)		840		900		1,740
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		800		800		1,600
54409-Other Transportation Expenses		1,700		1,700		3,400
54451-Advertising		250		250		500
54501-Operating Rentals/Leases		5,086		5,110		10,196
54842-IF Facility Repairs		140,895		139,821		280,716
54901-Misc Services/Charges		500		500		1,000
54902-Registration/Schooling		7,000		7,000		14,000
54904-Oth Dues/Subscripnts/Membershp		3,000		3,000		6,000
54909-Printing/Binding/Repro		4,000		4,000		8,000
54914-Bank Fees		225,000		250,000		475,000
56403-Capitalized Software		849,225		-		849,225
80101-Operating Transfers Out		4,000,000		-		4,000,000
41100-Permitting						
32210-Bldg/Structr/Eqpmt Permits	650,000		650,000		1,300,000	
32215-Boiler/Elevator Proc Fees	40,000		40,000		80,000	
32291-Non Business Licenses/Permits	1,000		1,000		2,000	
34175-Sale Of Maps & Publications	5,000		5,000		10,000	
34240-Protective Inspection Fees	35,000		35,000		70,000	
34389-Misc Other Utility Revenues	145,000		145,000		290,000	
51001-Base Wages		570,606		613,059		1,183,665
51002-Temp/Seasonal Wages		20,000		20,000		40,000
51210-Overtime		3,500		3,726		7,226
51220-Out Of Grade		1,500		1,747		3,247
51230-Shift Differential Premium		50		53		103
51290-Longevity Pay		209		209		418
51640-Deferred Compensation-Matching		10,656		10,656		21,312
52110-Social Security		44,930		46,915		91,845
52210-Retirement		62,790		67,459		130,249
52310-Medical Insurance		107,531		111,042		218,572
52320-Dental Insurance		12,384		12,384		24,768
52330-Life Insurance		2,206		2,357		4,562
52400-Industrial Insurance		1,433		1,433		2,867
52600-Wa Paid Family & Medical Leave		1,496		1,607		3,103
53101-Office Supplies		1,000		1,000		2,000
53104-Software (Noncapitalized)		1,000		1,125		2,125
53502-Minor Equipment		500		575		1,075
54902-Registration/Schooling		5,000		5,000		10,000
54904-Oth Dues/Subscripnts/Membershp		1,000		1,000		2,000
41200-Building Inspection						
32280-Penalties On Non-Bus License	30,000		30,000		60,000	
34240-Protective Inspection Fees	5,750,000		5,750,000		11,500,000	
51001-Base Wages		1,424,619		1,523,297		2,947,916
51210-Overtime		10,000		10,000		20,000
51250-Terminated Sick Leave Pay		41,230		46,657		87,887
51260-Terminated Vacation Leave Pay		31,087		51,908		82,995
51290-Longevity Pay		3,959		4,254		8,213
51600-Auto Allowance		8,872		9,254		18,126
51640-Deferred Compensation-Matching		15,552		15,552		31,104
52110-Social Security		109,286		116,858		226,144

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52210-Retirement		157,144		168,031		325,174
52310-Medical Insurance		238,586		246,314		484,900
52320-Dental Insurance		24,768		24,768		49,536
52330-Life Insurance		5,542		5,910		11,451
52400-Industrial Insurance		2,867		2,867		5,733
52600-Wa Paid Family & Medical Leave		3,743		4,002		7,746
53101-Office Supplies		250		250		500
53104-Software (Noncapitalized)		400		450		850
53201-Operating Supplies		2,000		2,000		4,000
53202-Clothing		1,000		3,000		4,000
53502-Minor Equipment		500		500		1,000
54209-IT/Data Services		8,163		8,409		16,572
54302-Cell Phone		7,697		7,927		15,624
54402-Local Mileage		1,500		1,500		3,000
54406-Parking/Tolls (Local)		2,000		2,000		4,000
54501-Operating Rentals/Leases		22,872		22,872		45,744
54841-IF Fleet Repairs/Maintenance		30,000		30,000		60,000
54845-IF Car Wash		150		150		300
54846-IF Vacuum		25		25		50
54847-IF Motor Pool		7,000		7,000		14,000
54848-IF Fuel		20,000		20,000		40,000
54902-Registration/Schooling		3,000		3,500		6,500
54904-Oth Dues/Subscriptns/Membershp		1,500		1,500		3,000
56404-Vehicles		100,000		100,000		200,000
41310-Trade Licensing						
32165-License/Permit-Cnrt/Insprtr	115,000		115,000		230,000	
54202-Advisory Technical Service		5,000		5,000		10,000
41400-Plan Review						
34240-Protective Inspection Fees	35,000		35,000		70,000	
34581-Zoning/Subdivision Fees	260,000		260,000		520,000	
34583-Plan Checking Fees	2,000,000		2,000,000		4,000,000	
34586-Sepa Mitigation Fees	6,300		6,300		12,600	
34933-IF Business & Development Svcs	180,000		180,000		360,000	
36999-Other General Misc Revenue	6,000		6,000		12,000	
51001-Base Wages		2,813,806		2,910,701		5,724,507
51210-Overtime		23,000		22,000		45,000
51220-Out Of Grade		10,000		10,008		20,008
51260-Terminated Vacation Leave Pay		9,771		-		9,771
51275-Annual Leave Payout		22,660		23,340		46,000
51290-Longevity Pay		6,064		6,699		12,763
51640-Deferred Compensation-Matching		40,608		40,608		81,216
52110-Social Security		215,898		223,181		439,079
52210-Retirement		310,442		320,914		631,356
52310-Medical Insurance		376,138		388,391		764,529
52320-Dental Insurance		42,163		42,163		84,326
52330-Life Insurance		10,967		11,276		22,243
52340-Disability Insurance		4,923		4,950		9,873
52400-Industrial Insurance		4,909		4,909		9,818
52600-Wa Paid Family & Medical Leave		7,395		7,644		15,039
53101-Office Supplies		1,000		1,000		2,000
53102-Publications		2,000		2,000		4,000
53104-Software (Noncapitalized)		2,800		2,800		5,600
54201-Contractual Services		125,000		125,000		250,000
54214-Subscription Based It Arngmts		22,650		20,000		42,650
54302-Cell Phone		7,184		7,400		14,584
54407-Lodging		2,500		2,500		5,000
54408-Per Diem		1,000		1,000		2,000
54409-Other Transportation Expenses		1,000		400		1,400
54902-Registration/Schooling		3,500		3,500		7,000
54904-Oth Dues/Subscriptns/Membershp		5,000		5,000		10,000
59954-Reserve For Total Cost Compens		2,330		-		2,330
41440-Public Works Inspection						
32240-Street/Curb Permits	520,000		520,000		1,040,000	
51001-Base Wages		270,738		282,178		552,915
51210-Overtime		2,500		2,500		5,000
51250-Terminated Sick Leave Pay		-		16,105		16,105
51260-Terminated Vacation Leave Pay		-		18,215		18,215
51290-Longevity Pay		1,253		1,305		2,558
51600-Auto Allowance		10,292		10,495		20,787
51640-Deferred Compensation-Matching		2,880		2,880		5,760
52110-Social Security		20,807		21,686		42,494
52210-Retirement		29,919		31,183		61,102
52310-Medical Insurance		34,914		36,068		70,982
52320-Dental Insurance		4,644		4,644		9,288
52330-Life Insurance		1,057		1,100		2,158
52400-Industrial Insurance		537		537		1,075
52600-Wa Paid Family & Medical Leave		713		743		1,455
53202-Clothing		300		300		600
54209-IT/Data Services		960		1,025		1,985
54302-Cell Phone		1,050		1,121		2,171
54406-Parking/Tolls (Local)		1,000		1,000		2,000
41460-Boilers						
34245-Boiler/Elevator Inspect Fees	100,000		100,000		200,000	
35990-Misc Fines/Penalties	500		500		1,000	
51001-Base Wages		108,095		112,662		220,757
51290-Longevity Pay		313		400		713
51640-Deferred Compensation-Matching		1,440		1,440		2,880
52110-Social Security		8,293		8,649		16,943
52210-Retirement		11,925		12,437		24,362
52310-Medical Insurance		11,642		12,027		23,669
52320-Dental Insurance		1,548		1,548		3,096
52330-Life Insurance		419		436		855
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		284		296		580
53101-Office Supplies		400		450		850
53104-Software (Noncapitalized)		210		210		420
53202-Clothing		75		200		275



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53502-Minor Equipment		500		575		1,075
54209-IT/Data Services		480		513		993
54302-Cell Phone		550		621		1,171
54904-Oth Dues/Subscripnts/Membershp		50		50		100
<b>41465-Elevators</b>						
34245-Boiler/Elevator Inspect Fees	235,000		235,000		470,000	
34583-Plan Checking Fees	10,000		10,000		20,000	
35990-Misc Fines/Penalties	500		500	1,000		
51001-Base Wages		173,739		181,080		354,820
51250-Terminated Sick Leave Pay		-		17,967		17,967
51260-Terminated Vacation Leave Pay		-		17,204		17,204
51290-Longevity Pay		357		418		774
51600-Auto Allowance		4,135		4,226		8,361
51640-Deferred Compensation-Matching		1,152		1,152		2,304
52110-Social Security		13,318		13,885		27,203
52210-Retirement		19,151		19,965		39,115
52310-Medical Insurance		34,812		35,928		70,740
52320-Dental Insurance		3,096		3,096		6,192
52330-Life Insurance		663		687		1,350
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		456		476		932
53101-Office Supplies		250		250		500
53202-Clothing		-		250		250
54209-IT/Data Services		980		1,013		1,993
54302-Cell Phone		1,050		1,121		2,171
54402-Local Mileage		750		750		1,500
54902-Registration/Schooling		1,500		1,500		3,000
54904-Oth Dues/Subscripnts/Membershp		200		200		400
<b>58100-Code Enforcement</b>						
54111-IF Code Enforcement		438,513		459,763		898,276
<b>4700-Development Services Center Total</b>	<b>10,789,708</b>	<b>16,107,466</b>	<b>10,759,041</b>	<b>11,792,476</b>	<b>21,548,749</b>	<b>27,899,942</b>
<b>5100-Fleet Services Fund</b>						
<b>5100-Fleet Services Fund</b>						
<b>30210-Administration</b>						
51001-Base Wages		938,281		973,779		1,912,060
51210-Overtime		40,000		40,000		80,000
51220-Out Of Grade		2,000		-		2,000
51230-Shift Differential Premium		1,481		1,481		2,962
51275-Annual Leave Payout		5,000		5,000		10,000
51290-Longevity Pay		2,366		2,836		5,203
51400-Specialty Pay		458		458		916
51640-Deferred Compensation-Matching		15,240		15,240		30,480
52110-Social Security		71,960		74,711		146,671
52210-Retirement		103,471		107,428		210,899
52310-Medical Insurance		111,360		115,021		226,381
52320-Dental Insurance		13,896		13,896		27,792
52330-Life Insurance		3,656		3,789		7,445
52340-Disability Insurance		725		729		1,454
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		2,465		2,559		5,024
53101-Office Supplies		3,000		3,000		6,000
53103-Postage		500		500		1,000
53104-Software (Noncapitalized)		500		500		1,000
53201-Operating Supplies		10,000		10,000		20,000
53204-Safety Supplies		8,000		8,000		16,000
53502-Minor Equipment		30,000		30,000		60,000
53521-Computers		6,000		6,000		12,000
53527-Smart Phones, Ipad, Tablets		1,000		1,000		2,000
54101-Professional Services		20,000		20,000		40,000
54103-Medical Services		3,500		3,500		7,000
54122-IF City Indirect Costs		296,340		334,562		630,902
54124-IF Office Performance Mgmt Svc		27,436		34,042		61,478
54125-IF Financial Services		247,710		260,310		508,020
54127-IF Centralized Purchasing		44,587		46,267		90,854
54128-IF Centralized Accounting		50,264		52,802		103,066
54129-IF My Spokane		433		471		904
54131-IF Risk Managment		20,823		21,947		42,770
54132-IF Unemployment		1,968		1,968		3,936
54133-IF Workers' Comp		213,919		228,181		442,100
54134-IF Custodial Service		49,774		54,560		104,334
54201-Contractual Services		500,000		500,000		1,000,000
54213-Web Services		1,500		1,500		3,000
54214-Subscription Based It Arrngmts		450		450		900
54302-Cell Phone		4,000		4,000		8,000
54321-IF IT Expenses		571,509		590,130		1,161,639
54324-IF IT Replacement		34,368		34,368		68,736
54401-Airfare		1,000		1,000		2,000
54407-Lodging		2,500		2,500		5,000
54408-Per Diem		750		750		1,500
54501-Operating Rentals/Leases		13,000		18,156		31,156
54701-Public Utility Service		25,000		25,000		50,000
54702-Utility Light/Power Service		7,500		7,500		15,000
54704-Hazardous Waste Disposal		20,000		20,000		40,000
54706-Utility Natural Gas		6,000		6,000		12,000
54802-Building Repairs/Maintenance		10,000		10,000		20,000
54803-Equipment Repairs/Maintenance		500		500		1,000
54804-Hardware Maintenance		10,000		10,000		20,000
54842-IF Facility Repairs		164,251		167,253		331,504
54845-IF Car Wash		1,000		1,000		2,000
54846-IF Vacuum		50		50		100
54860-IF Facilities Direct Billed		10,000		10,000		20,000
54902-Registration/Schooling		20,000		20,000		40,000
54904-Oth Dues/Subscripnts/Membershp		20,000		20,000		40,000
54906-Laundry/Ianitorial Services		75,000		75,000		150,000
54908-Permits/Other Fees		2,700		2,700		5,400
54920-Alarm/Security Services		2,000		2,000		4,000
56401-Machinery/Equipment		171,000		-		171,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
71600-Broadway Fuel Site						
34450-Fuel Sales	22,000		22,000		44,000	
34831-IF Car Wash Service	60,000		60,000		120,000	
34850-IF Fuel Sales	3,583,814		3,583,814		7,167,628	
34851-IF Fuel Cng	750,000		750,000		1,500,000	
34852-IF Electric Sales	4,600		4,600		9,200	
53302-Lubricants		65,000		65,000		130,000
53303-Motor Fuel-Outside Vendor		3,400,000		3,400,000		6,800,000
53304-Compressed Natural Gas Fuel		550,000		550,000		1,100,000
54201-Contractual Services		220,000		225,000		445,000
54702-Utility Light/Power Service		75,000		75,000		150,000
71700-Service Shop (SCSC)						
34430-Repair Charges	30,000		30,000		60,000	
34830-IF Vehicle/Equipment Repair	15,585,325		15,585,325		31,170,650	
34880-IF Data Processing	8,120		8,120		16,240	
36910-Sale Of Scrap/Junk/Surplus	7,500		7,500		15,000	
51001-Base Wages		2,606,637		2,809,416		5,416,053
51210-Overtime		120,000		120,000		240,000
51220-Out Of Grade		18,000		18,000		36,000
51230-Shift Differential Premium		8,000		8,000		16,000
51250-Terminated Sick Leave Pay		15,000		15,000		30,000
51260-Terminated Vacation Leave Pay		10,000		10,000		20,000
51290-Longevity Pay		4,385		4,933		9,318
51400-Specialty Pay		4,000		4,000		8,000
51640-Deferred Compensation-Matching		31,680		31,680		63,360
52110-Social Security		199,743		215,298		415,041
52210-Retirement		287,212		309,578		596,791
52310-Medical Insurance		416,999		430,649		847,648
52320-Dental Insurance		49,536		49,536		99,072
52330-Life Insurance		10,191		10,953		21,144
52400-Industrial Insurance		5,733		5,733		11,466
52600-Wa Paid Family & Medical Leave		6,841		7,374		14,215
53201-Operating Supplies		300		300		600
53211-Vehicle Repair & Maint Supply		3,800,000		3,800,000		7,600,000
53302-Lubricants		100,000		100,000		200,000
54141-IF Other Professional Services		1,000		1,000		2,000
54201-Contractual Services		50,000		50,000		100,000
54501-Operating Rentals/Leases		25,000		25,000		50,000
54803-Equipment Repairs/Maintenance		3,300,000		3,300,000		6,600,000
54908-Permits/Other Fees		10,000		10,000		20,000
54921-Towing Expense		65,000		65,000		130,000
80102-Operating Transfer Out-Debt		85,739		9,085		94,824
<b>5100-Fleet Services Fund Total</b>	<b>20,051,359</b>	<b>19,564,800</b>	<b>20,051,359</b>	<b>19,731,542</b>	<b>40,102,718</b>	<b>39,296,342</b>
<b>5110-Fleet Svcs Equip Repl Fund</b>						
5110-Fleet Services Equipment Replacement Fund						
71700-Service Shop (SCSC)						
34834-IF Equip/Vehicle Rental	1,473,160		1,473,160		2,946,320	
36111-Investment Interest/Dividends	153,000		127,000		280,000	
39540-Gain/Loss Disp Of Fixed Assets	45,000		45,000		90,000	
54501-Operating Rentals/Leases		84,115		89,835		173,950
56404-Vehicles		1,880,000		1,640,000		3,520,000
56701-Reserve For Capital Outlay		300,000		300,000		600,000
<b>5110-Fleet Services Equipment Replacement Fund Total</b>	<b>1,671,160</b>	<b>2,264,115</b>	<b>1,645,160</b>	<b>2,029,835</b>	<b>3,316,320</b>	<b>4,293,950</b>
<b>5200-Public Works And Utilities</b>						
5200-Public Works And Utilities						
30210-Administration						
34919-IF Other General Govt Services	3,943,865		4,010,617		7,954,482	
36992-Nsf Fees	8,000		8,000		16,000	
39711-From My Spokane	38,510		39,870		78,380	
39712-From Code Enforcement	18,241		18,886		37,127	
39786-From Accounting Services	22,295		23,083		45,378	
51001-Base Wages		603,771		626,458		1,230,228
51275-Annual Leave Payout		7,000		7,000		14,000
51290-Longevity Pay		914		940		1,853
51640-Deferred Compensation-Matching		9,840		9,840		19,680
52110-Social Security		44,133		45,414		89,547
52210-Retirement		66,515		69,014		135,528
52310-Medical Insurance		77,142		79,633		156,775
52320-Dental Insurance		7,692		7,692		15,384
52330-Life Insurance		2,157		2,214		4,371
52340-Disability Insurance		917		932		1,849
52400-Industrial Insurance		896		896		1,792
52600-Wa Paid Family & Medical Leave		1,517		1,557		3,074
53101-Office Supplies		4,000		4,000		8,000
53105-Non-Travel Meals/Lght Rfrshmt		1,000		1,000		2,000
53201-Operating Supplies		140,000		140,000		280,000
53502-Minor Equipment		5,000		5,000		10,000
53505-Office Furniture (Non Capital)		10,000		10,000		20,000
53521-Computers		7,500		7,500		15,000
53530-Peripheral Equipment		5,000		5,000		10,000
54101-Professional Services		100,000		100,000		200,000
54124-IF Office Performance Mgmt Svc		11,750		14,579		26,329
54125-IF Financial Services		106,115		111,512		217,627
54127-IF Centralized Purchasing		3,185		3,305		6,490
54128-IF Centralized Accounting		9,422		9,836		19,258
54129-IF My Spokane		724,397		786,991		1,511,388
54131-IF Risk Managment		9,742		10,261		20,003
54132-IF Unemployment		2,305		2,305		4,610
54133-IF Workers' Comp		12,677		13,522		26,199
54134-IF Custodial Service		15,201		17,150		32,351
54141-IF Other Professional Services		320,477		321,631		642,108
54201-Contractual Services		118,000		118,000		236,000
54261-Spokane County		65,000		65,000		130,000
54264-Wa Dept Of Revenue		25,000		25,000		50,000
54266-City Utility Tax		287,000		303,000		590,000
54302-Cell Phone		2,500		2,500		5,000
54321-IF IT Expenses		1,044,001		1,072,101		2,116,102

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54324-IF IT Replacement		21,831				43,662
54401-Airfare		4,000		4,000		8,000
54406-Parking/Tolls (Local)		100		100		200
54407-Lodging		3,000		3,000		6,000
54408-Per Diem		1,000		1,000		2,000
54409-Other Transportation Expenses		1,000		1,000		2,000
54451-Advertising		1,500		1,500		3,000
54501-Operating Rentals/Leases		1,000		1,000		2,000
54801-Repairs/Maintenance		1,000		1,000		2,000
54820-Software Maintenance		35,000		35,000		70,000
54842-IF Facility Repairs		50,895		50,507		101,402
54847-IF Motor Pool		1,000		1,000		2,000
54901-Misc Services/Charges		500		500		1,000
54902-Registration/Schooling		5,000		5,000		10,000
54904-Oth Dues/Subscriptns/Membershp		750		750		1,500
54990-Bad Debt Expense/Nsf Checks		25,000		25,000		50,000
54999-Other Misc Charges		2,000		2,000		4,000
72100-Public Works & Utilities Customer Service						
34143-Collection Fees	1,225,000		1,225,000		2,450,000	
34950-IF Sewer Charges	1,274,187		1,364,187		2,638,374	
34951-IF Stormwater Charges	67,517		72,231		139,748	
34970-IF Solid Waste Sales	1,313,613		1,406,365		2,719,978	
34973-IF Water Sales	1,213,194		1,298,936		2,512,130	
34980-IF Solid Waste Disposal	175,026		187,245		362,271	
34981-IF SW Landfills	2,039		2,181		4,220	
34997-IF Intcapgmt Charges	373,275		399,334		772,609	
51001-Base Wages		1,054,880		1,110,482		2,165,362
51210-Overtime		20,000		20,000		40,000
51220-Out Of Grade		2,500		2,500		5,000
51230-Shift Differential Premium		90		95		185
51290-Longevity Pay		4,028		4,350		8,378
51640-Deferred Compensation-Matching		15,552		15,552		31,104
52110-Social Security		81,006		85,285		166,291
52210-Retirement		116,480		122,631		239,111
52310-Medical Insurance		172,492		178,201		350,693
52320-Dental Insurance		23,220		23,220		46,440
52330-Life Insurance		4,148		4,354		8,502
52400-Industrial Insurance		2,687		2,687		5,375
52600-Wa Paid Family & Medical Leave		2,775		2,921		5,696
53103-Postage		525,000		540,000		1,065,000
54117-IF Code Enforcement		2,492,619		2,669,775		5,162,394
54909-Printing/Binding/Repro		15,000		15,000		30,000
54914-Bank Fees		1,000,000		1,050,000		2,050,000
<b>5200-Public Works And Utilities Total</b>	<b>9,674,762</b>	<b>9,538,817</b>	<b>10,055,935</b>	<b>10,002,023</b>	<b>19,730,697</b>	<b>19,540,840</b>
<b>5300-IT Fund</b>						
<b>5300-IT Fund</b>						
30210-Administration						
34181-Data/Word Process/Duplicating	8,000		8,000		16,000	
34880-IF Data Processing	14,022,007		14,851,075		28,873,082	
51001-Base Wages		270,631		279,116		549,746
51275-Annual Leave Payout		3,000		3,000		6,000
51290-Longevity Pay		209		252		461
51640-Deferred Compensation-Matching		4,464		4,464		8,928
52110-Social Security		20,719		21,372		42,091
52210-Retirement		29,792		30,730		60,523
52310-Medical Insurance		45,739		47,214		92,953
52320-Dental Insurance		4,478		4,478		8,957
52330-Life Insurance		1,011		1,028		2,039
52340-Disability Insurance		219		219		437
52400-Industrial Insurance		520		520		1,039
52600-Wa Paid Family & Medical Leave		710		732		1,442
53101-Office Supplies		3,000		3,000		6,000
53103-Postage		500		500		1,000
53104-Software (Noncapitalized)		1,000		1,000		2,000
53502-Minor Equipment		2,000		2,000		4,000
54122-IF City Indirect Costs		367,206		405,444		772,650
54124-IF Office Performance Mgmt Svc		28,202		34,993		63,195
54125-IF Financial Services		213,408		224,262		437,670
54127-IF Centralized Purchasing		104,037		107,957		211,994
54128-IF Centralized Accounting		49,880		51,906		101,786
54129-IF My Spokane		1,141		1,240		2,381
54131-IF Risk Management		33,542		35,335		68,877
54132-IF Unemployment		9,734		9,734		19,468
54133-IF Workers' Comp		42,893		45,753		88,646
54134-IF Custodial Service		60,253		67,976		128,229
54141-IF Other Professional Services		69,400		74,258		143,658
54302-Cell Phone		2,000		2,000		4,000
54841-IF Fleet Repairs/Maintenance		12,500		12,500		25,000
54842-IF Facility Repairs		201,732		200,196		401,928
54845-IF Car Wash		50		50		100
54847-IF Motor Pool		2,800		2,800		5,600
54848-IF Fuel		2,700		2,700		5,400
54902-Registration/Schooling		1,500		1,500		3,000
54904-Oth Dues/Subscriptns/Membershp		1,900		1,900		3,800
41630-GIS						
51001-Base Wages		314,363		322,915		637,278
51275-Annual Leave Payout		3,000		3,000		6,000
51290-Longevity Pay		1,253		1,253		2,506
51640-Deferred Compensation-Matching		3,240		3,240		6,480
52110-Social Security		24,145		24,799		48,943
52210-Retirement		34,718		35,658		70,376
52310-Medical Insurance		37,124		38,344		75,467
52320-Dental Insurance		4,620		4,620		9,240
52330-Life Insurance		1,232		1,264		2,496
52340-Disability Insurance		486		486		972
52400-Industrial Insurance		537		537		1,075
52600-Wa Paid Family & Medical Leave		827		849		1,676

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53101-Office Supplies		100		100		200
53102-Publications		100		100		200
53104-Software (Noncapitalized)		1,200		1,200		2,400
54209-IT/Data Services		3,200		3,200		6,400
54302-Cell Phone		1,200		1,200		2,400
54820-Software Maintenance		271,775		281,122		552,897
73150-IT Information Security						
51001-Base Wages		252,086		257,593		509,679
51290-Longevity Pay		505		557		1,061
51640-Deferred Compensation-Matching		3,720		3,720		7,440
52110-Social Security		19,323		19,748		39,072
52210-Retirement		27,785		28,396		56,181
52310-Medical Insurance		28,984		29,926		58,911
52320-Dental Insurance		3,149		3,149		6,298
52330-Life Insurance		982		998		1,980
52340-Disability Insurance		490		495		985
52400-Industrial Insurance		367		367		735
52600-Wa Paid Family & Medical Leave		662		676		1,338
53104-Software (Noncapitalized)		250		250		500
54201-Contractual Services		102,600		124,000		226,600
54214-Subscription Based It Arngmts		114,581		114,420		219,001
54302-Cell Phone		500		500		1,000
54820-Software Maintenance		188,183		205,551		393,734
54904-Oth Dues/Subscripnts/Membershp		200		200		400
73200-Technology Infrastructure						
51001-Base Wages		604,244		617,443		1,221,687
51210-Overtime		10,500		10,500		21,000
51225-Standby Pay		23,500		23,500		47,000
51275-Annual Leave Payout		2,000		2,000		4,000
51290-Longevity Pay		1,618		1,905		3,524
51640-Deferred Compensation-Matching		5,850		5,850		11,700
52110-Social Security		46,348		47,380		93,729
52210-Retirement		66,645		68,128		134,773
52310-Medical Insurance		83,110		85,788		168,898
52320-Dental Insurance		8,064		8,064		16,128
52330-Life Insurance		2,366		2,417		4,784
52340-Disability Insurance		1,276		1,276		2,552
52400-Industrial Insurance		941		941		1,881
52600-Wa Paid Family & Medical Leave		1,587		1,623		3,210
53104-Software (Noncapitalized)		1,000		1,000		2,000
53201-Operating Supplies		5,000		5,000		10,000
53502-Minor Equipment		18,000		18,000		36,000
54202-Advisory Technical Service		10,000		10,000		20,000
54209-IT/Data Services		5,000		5,000		10,000
54301-Telephone		175,848		187,642		363,490
54302-Cell Phone		3,000		3,000		6,000
54406-Parking/Tolls (Local)		7,200		7,200		14,400
54804-Hardware Maintenance		581,499		610,575		1,192,074
54820-Software Maintenance		203,295		219,499		422,794
73300-Application Support						
51001-Base Wages		1,896,112		1,951,970		3,848,082
51220-Out Of Grade		10,000		10,000		20,000
51275-Annual Leave Payout		12,000		12,000		24,000
51290-Longevity Pay		4,080		4,454		8,535
51640-Deferred Compensation-Matching		21,240		21,240		42,480
52110-Social Security		145,365		149,666		295,031
52210-Retirement		209,021		215,207		424,228
52310-Medical Insurance		199,175		205,750		404,925
52320-Dental Insurance		26,472		26,472		52,944
52330-Life Insurance		7,442		7,647		15,089
52340-Disability Insurance		4,206		4,244		8,451
52400-Industrial Insurance		3,225		3,225		6,450
52600-Wa Paid Family & Medical Leave		4,979		5,126		10,105
54214-Subscription Based It Arngmts		1,031,846		1,071,895		2,103,741
54820-Software Maintenance		1,522,533		1,797,695		3,320,228
54902-Registration/Schooling		6,883		7,260		14,143
73400-PW Special Projects						
54202-Advisory Technical Service		3,000		3,000		6,000
54804-Hardware Maintenance		250		250		500
73500-IT Enterprise Services						
51001-Base Wages		399,935		409,153		809,088
51210-Overtime		40,000		40,000		80,000
51225-Standby Pay		21,800		21,800		43,600
51275-Annual Leave Payout		13,000		13,000		26,000
51290-Longevity Pay		1,514		1,566		3,080
51640-Deferred Compensation-Matching		4,500		4,500		9,000
52110-Social Security		30,711		31,420		62,131
52210-Retirement		44,159		45,179		89,338
52310-Medical Insurance		45,953		47,455		93,407
52320-Dental Insurance		5,376		5,376		10,752
52330-Life Insurance		1,568		1,603		3,172
52340-Disability Insurance		841		841		1,682
52400-Industrial Insurance		627		627		1,254
52600-Wa Paid Family & Medical Leave		1,052		1,076		2,128
53101-Office Supplies		500		500		1,000
53104-Software (Noncapitalized)		25,000		25,000		50,000
53201-Operating Supplies		2,000		2,000		4,000
53502-Minor Equipment		12,200		12,200		24,400
54202-Advisory Technical Service		17,000		17,000		34,000
54209-IT/Data Services		47,198		49,280		96,478
54302-Cell Phone		4,000		4,000		8,000
54804-Hardware Maintenance		206,266		272,944		479,210
54820-Software Maintenance		245,873		274,939		520,812
54904-Oth Dues/Subscripnts/Membershp		300		300		600
54906-Laundry/Janitorial Services		175		175		350
54920-Alarm/Security Services		18,104		19,710		37,814

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
73600-Desktop Support						
51001-Base Wages		732,950		776,911		1,509,862
51210-Overtime		4,000		4,000		8,000
51225-Standby Pay		15,000		15,000		30,000
51275-Annual Leave Payout		3,000		3,000		6,000
51290-Longevity Pay		2,036		2,245		4,280
51640-Deferred Compensation-Matching		11,610		11,610		23,220
52110-Social Security		56,226		59,605		115,832
52210-Retirement		80,848		85,707		166,556
52310-Medical Insurance		96,110		99,286		195,397
52320-Dental Insurance		12,732		12,732		25,464
52330-Life Insurance		2,877		3,043		5,920
52340-Disability Insurance		741		761		1,503
52400-Industrial Insurance		1,478		1,478		2,956
52600-Wa Paid Family & Medical Leave		1,926		2,042		3,967
53101-Office Supplies		1,000		1,000		2,000
53104-Software (Noncapitalized)		10,000		10,000		20,000
53201-Operating Supplies		2,000		2,000		4,000
53502-Minor Equipment		7,250		7,250		14,500
54201-Contractual Services		3,850		3,850		7,700
54302-Cell Phone		7,100		7,100		14,200
54406-Parking/Tolls (Local)		2,400		2,400		4,800
54820-Software Maintenance		948,886		958,007		1,906,893
73700-Mail Center						
51001-Base Wages		168,953		184,600		353,553
51290-Longevity Pay		52		209		261
51640-Deferred Compensation-Matching		1,560		1,560		3,120
52110-Social Security		12,929		14,138		27,067
52210-Retirement		15,789		17,124		32,913
52310-Medical Insurance		25,065		25,890		50,955
52320-Dental Insurance		3,353		3,353		6,706
52330-Life Insurance		562		607		1,169
52340-Disability Insurance		12		12		24
52400-Industrial Insurance		457		457		914
52600-Wa Paid Family & Medical Leave		443		484		927
53101-Office Supplies		500		500		1,000
53104-Software (Noncapitalized)		1,000		1,000		2,000
53201-Operating Supplies		6,000		6,000		12,000
54201-Contractual Services		500		500		1,000
54406-Parking/Tolls (Local)		2,400		2,400		4,800
54501-Operating Rentals/Leases		66,876		67,076		133,952
54804-Hardware Maintenance		16,221		16,255		32,476
54820-Software Maintenance		10,595		10,696		21,291
73900-Data Management						
51001-Base Wages		222,401		228,421		450,822
51290-Longevity Pay		226		418		644
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		17,031		17,506		34,537
52210-Retirement		24,489		25,172		49,661
52310-Medical Insurance		23,635		24,414		48,049
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		871		894		1,765
52340-Disability Insurance		486		486		972
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		583		600		1,183
54202-Advisory Technical Service		5,000		-		5,000
54820-Software Maintenance		216,603		216,603		433,206
<b>5300-IT Fund Total</b>	<b>14,030,007</b>	<b>14,049,570</b>	<b>14,859,075</b>	<b>14,880,679</b>	<b>28,889,082</b>	<b>28,930,250</b>
<b>5310-IT Capital Replacement Fund</b>						
<b>5310-IT Capital Replacement Fund</b>						
73100-Administration						
34319-Television/Cable Services		25,000		25,000		50,000
53521-Computers				598,815		1,129,135
56305-Fiber Optics				200,000		400,000
56409-Computer/Micro Equipment				1,532,012		2,420,175
73110-Citywide Hardware Replacement						
34870-IF Other Int Svc Charges		780,377		780,377		1,560,754
73120-Citywide Software Replacement						
34870-IF Other Int Svc Charges		204,583		204,583		409,166
73130-Department Hardware Replacement						
34870-IF Other Int Svc Charges		377,421		377,421		754,842
99999-Revenue & Other (Inactive)						
36111-Investment Interest/Dividends		80,000		66,000		146,000
<b>5310-IT Capital Replacement Fund Total</b>	<b>1,467,381</b>	<b>1,618,483</b>	<b>1,453,381</b>	<b>2,330,827</b>	<b>2,920,762</b>	<b>3,949,310</b>
<b>5500-Purchasing &amp; Stores Fund</b>						
<b>5500-Purchasing &amp; Stores Fund</b>						
76500-Purchasing						
34194-Purchasing Services		1,345,261		1,395,949		2,741,210
35990-Misc Fines/Penalties		10,000		10,000		20,000
51001-Base Wages		837,287		867,730		1,705,017
51275-Annual Leave Payout		14,000		14,000		28,000
51290-Longevity Pay		3,236		3,236		6,473
51640-Deferred Compensation-Matching		14,640		14,640		29,280
52110-Social Security		64,300		66,629		130,929
52210-Retirement		92,458		95,806		188,264
52310-Medical Insurance		108,523		112,096		220,619
52320-Dental Insurance		13,824		13,824		27,648
52330-Life Insurance		3,307		3,416		6,724
52340-Disability Insurance		1,937		1,972		3,909
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		2,202		2,282		4,484
53101-Office Supplies		1,850		1,850		3,700
53104-Software (Noncapitalized)		800		800		1,600
53502-Minor Equipment		500		500		1,000
53505-Office Furniture (Non Capital)		2,000		2,000		4,000
53521-Computers		2,000		2,000		4,000
54122-IF City Indirect Costs		38,943		43,955		82,898

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54124-IF Office Performance Mgmt Svc		3,849		4,776		8,625
54125-IF Financial Services		22,516		23,661		46,177
54128-IF Centralized Accounting		3,684		3,845		7,529
54131-IF Risk Managment		5,199		5,476		10,675
54132-IF Unemployment		4,787		4,787		9,574
54133-IF Workers' Comp		5,284		5,636		10,920
54134-IF Custodial Service		6,436		6,880		13,316
54302-Cell Phone		1,400		1,400		2,800
54321-IF IT Expenses		92,116		96,528		188,644
54324-IF IT Replacement		8,224		8,224		16,448
54404-Operational Travel		1,500		1,500		3,000
54406-Parking/Tolls (Local)		100		100		200
54842-IF Facility Repairs		2,239		2,280		4,519
54902-Registration/Schooling		2,000		2,000		4,000
54904-Oth Dues/Subscripnts/Membershp		8,000		8,000		16,000
<b>5500-Purchasing &amp; Stores Fund Total</b>	<b>1,355,261</b>	<b>1,370,754</b>	<b>1,405,949</b>	<b>1,423,442</b>	<b>2,761,210</b>	<b>2,794,197</b>
<b>5600-Accounting Services</b>						
<b>5600-Accounting Services</b>						
30210-Administration						
34821-IF Financial Services	6,325,286		6,638,732		12,964,018	
36999-Other General Misc Revenue	180,000		180,000		360,000	
51001-Base Wages		179,320		183,238		362,558
51275-Annual Leave Payout		6,000		6,000		12,000
51640-Deferred Compensation-Matching		2,400		2,400		4,800
52110-Social Security		12,998		13,054		26,052
52210-Retirement		19,725		20,156		39,881
52310-Medical Insurance		14,533		15,004		29,537
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		581		581		1,161
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		462		462		924
53101-Office Supplies		4,500		4,500		9,000
53103-Postage		8,200		8,200		16,400
53104-Software (Noncapitalized)		4,000		4,000		8,000
53502-Minor Equipment		3,500		3,500		7,000
53521-Computers		5,000		5,000		10,000
54120-State Audit Charges		403,590		403,590		807,180
54122-IF City Indirect Costs		196,288		218,401		414,689
54124-IF Office Performance Mgmt Svc		16,684		20,702		37,386
54127-IF Centralized Purchasing		4,246		4,406		8,652
54129-IF My Spokane		21,209		23,041		44,250
54131-IF Risk Managment		28,516		30,046		58,562
54132-IF Unemployment		1,633		1,633		3,266
54133-IF Workers' Comp		19,935		21,264		41,199
54134-IF Custodial Service		25,290		28,532		53,822
54209-IT/Data Services		500		500		1,000
54214-Subscription Based IT Arngmts		49,365		54,242		103,607
54302-Cell Phone		660		660		1,320
54321-IF IT Expenses		264,353		280,822		545,175
54324-IF IT Replacement		36,115		36,115		72,230
54401-Airfare		-		3,000		3,000
54407-Lodging		2,000		2,000		4,000
54408-Per Diem		-		500		500
54842-IF Facility Repairs		84,676		84,029		168,705
54901-Misc Services/Charges		50		50		100
54902-Registration/Schooling		4,000		4,000		8,000
54903-Tuition Reimbursement		4,000		4,000		8,000
54904-Oth Dues/Subscripnts/Membershp		2,000		2,000		4,000
54909-Printing/Binding/Repro		2,500		2,500		5,000
80101-Operating Transfers Out		22,295		23,083		45,378
76200-General Accounting						
51001-Base Wages		492,414		514,845		1,007,259
51275-Annual Leave Payout		8,000		8,000		16,000
51290-Longevity Pay		957		1,131		2,088
51640-Deferred Compensation-Matching		9,240		9,240		18,480
52110-Social Security		37,743		39,472		77,215
52210-Retirement		54,271		56,757		111,028
52310-Medical Insurance		64,713		66,831		131,544
52320-Dental Insurance		7,692		7,692		15,384
52330-Life Insurance		1,935		2,019		3,954
52340-Disability Insurance		918		935		1,853
52400-Industrial Insurance		896		896		1,792
52600-Wa Paid Family & Medical Leave		1,293		1,352		2,645
54902-Registration/Schooling		300		300		600
76310-Utility Accounting						
51001-Base Wages		697,723		718,332		1,416,055
51275-Annual Leave Payout		12,000		12,000		24,000
51290-Longevity Pay		2,714		2,923		5,638
51640-Deferred Compensation-Matching		11,880		11,880		23,760
52110-Social Security		53,583		55,176		108,760
52210-Retirement		77,048		79,338		156,386
52310-Medical Insurance		98,510		101,713		200,224
52320-Dental Insurance		10,776		10,776		21,552
52330-Life Insurance		2,742		2,820		5,561
52340-Disability Insurance		1,202		1,202		2,409
52400-Industrial Insurance		1,254		1,254		2,508
52600-Wa Paid Family & Medical Leave		1,835		1,890		3,725
54902-Registration/Schooling		1,000		1,000		2,000
54904-Oth Dues/Subscripnts/Membershp		200		200		400
76320-Police & Fire Accounting						
51001-Base Wages		778,613		814,273		1,592,886
51210-Overtime		2,000		2,000		4,000
51275-Annual Leave Payout		10,000		10,000		20,000
51290-Longevity Pay		2,923		3,289		6,212
51640-Deferred Compensation-Matching		14,040		14,040		28,080
52110-Social Security		59,788		62,543		122,331

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52210-Retirement		85,969		89,932		175,901
52310-Medical Insurance		103,250		106,667		209,917
52320-Dental Insurance		13,896		13,896		27,792
52330-Life Insurance		3,060		3,195		6,254
52340-Disability Insurance		729		729		1,458
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		2,048		2,142		4,190
54902-Registration/Schooling		1,000		1,000		2,000
54904-Oth Dues/Subscripts/Membershp		200		200		400
<b>76330-Central Services Accounting</b>						
51001-Base Wages		553,041		584,862		1,137,902
51275-Annual Leave Payout		3,000		3,000		6,000
51290-Longevity Pay		1,670		1,731		3,402
51640-Deferred Compensation-Matching		7,200		7,200		14,400
52110-Social Security		42,435		44,874		87,310
52210-Retirement		61,018		64,525		125,543
52310-Medical Insurance		58,763		60,702		119,465
52320-Dental Insurance		8,052		8,052		16,104
52330-Life Insurance		2,177		2,297		4,474
52340-Disability Insurance		908		924		1,832
52400-Industrial Insurance		1,075		1,075		2,150
52600-Wa Paid Family & Medical Leave		1,453		1,537		2,990
54902-Registration/Schooling		1,000		1,000		2,000
54904-Oth Dues/Subscripts/Membershp		100		100		200
<b>76340-Neighborhood, Housing, and Human Services &amp; Community and Economic Development Accounting</b>						
51001-Base Wages		609,744		645,005		1,254,750
51210-Overtime		500		500		1,000
51275-Annual Leave Payout		14,500		14,500		29,000
51290-Longevity Pay		1,288		1,383		2,671
51640-Deferred Compensation-Matching		11,520		11,520		23,040
52110-Social Security		46,744		49,449		96,193
52210-Retirement		67,213		71,103		138,316
52310-Medical Insurance		80,935		83,611		164,547
52320-Dental Insurance		10,788		10,788		21,576
52330-Life Insurance		2,401		2,533		4,934
52340-Disability Insurance		944		954		1,898
52400-Industrial Insurance		1,254		1,254		2,508
52600-Wa Paid Family & Medical Leave		1,601		1,694		3,295
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		300		300		600
54902-Registration/Schooling		2,000		2,000		4,000
54904-Oth Dues/Subscripts/Membershp		200		200		400
<b>76360-Grant Accounting</b>						
51001-Base Wages		256,076		262,564		518,640
51290-Longevity Pay		31		42		73
51640-Deferred Compensation-Matching		3,150		3,150		6,300
52110-Social Security		19,592		20,089		39,682
52210-Retirement		28,172		28,887		57,058
52310-Medical Insurance		49,476		51,036		100,512
52320-Dental Insurance		3,662		3,662		7,325
52330-Life Insurance		1,001		1,013		2,013
52340-Disability Insurance		611		626		1,238
52400-Industrial Insurance		564		564		1,129
52600-Wa Paid Family & Medical Leave		671		688		1,359
53101-Office Supplies		500		500		1,000
54302-Cell Phone		500		500		1,000
54902-Registration/Schooling		1,000		1,000		2,000
54904-Oth Dues/Subscripts/Membershp		500		500		1,000
<b>76400-Payroll</b>						
51001-Base Wages		265,309		277,973		543,282
51275-Annual Leave Payout		3,850		3,850		7,700
51290-Longevity Pay		1,462		1,462		2,923
51640-Deferred Compensation-Matching		3,240		3,240		6,480
52110-Social Security		20,408		21,377		41,785
52210-Retirement		29,345		30,738		60,083
52310-Medical Insurance		38,225		39,477		77,702
52320-Dental Insurance		4,620		4,620		9,240
52330-Life Insurance		1,049		1,096		2,145
52340-Disability Insurance		427		444		870
52400-Industrial Insurance		537		537		1,075
52600-Wa Paid Family & Medical Leave		699		732		1,431
54909-Printing/Binding/Repro		3,000		3,000		6,000
<b>5600-Accounting Services Total</b>	<b>6,505,286</b>	<b>6,517,550</b>	<b>6,818,732</b>	<b>6,795,711</b>	<b>13,324,018</b>	<b>13,313,261</b>
<b>5700-My Spokane</b>						
<b>5700-My Spokane</b>						
53801-Service 1st						
34836-IF My Spokane Services	2,064,265		2,242,634		4,306,899	
51001-Base Wages		1,095,400		1,193,205		2,288,604
51210-Overtime		4,000		4,000		8,000
51275-Annual Leave Payout		3,000		3,000		6,000
51290-Longevity Pay		1,984		2,184		4,167
51640-Deferred Compensation-Matching		16,800		16,800		33,600
52110-Social Security		84,922		92,513		177,436
52210-Retirement		122,110		133,026		255,136
52310-Medical Insurance		179,904		185,870		365,774
52320-Dental Insurance		24,744		24,744		49,488
52330-Life Insurance		4,374		4,746		9,119
52340-Disability Insurance		485		486		971
52400-Industrial Insurance		2,867		2,867		5,733
52600-Wa Paid Family & Medical Leave		2,909		3,169		6,077
53101-Office Supplies		1,000		1,000		2,000
53103-Postage		250		250		500
53104-Software (Noncapitalized)		220		220		440
53201-Operating Supplies		1,500		1,500		3,000
53502-Minor Equipment		4,150		4,150		8,300
53521-Computers		5,500		5,500		11,000
54122-IF City Indirect Costs		67,621		75,345		142,966

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54124-IF Office Performance Mgmt Svc		6,063		7,523		13,586
54125-IF Financial Services		21,062		22,133		43,195
54128-IF Centralized Accounting		4,804		5,030		9,834
54131-IF Risk Management		6,248		6,582		12,830
54132-IF Unemployment		4,837		4,837		9,674
54133-IF Workers' Comp		4,829		5,151		9,980
54134-IF Custodial Service		6,306		7,115		13,421
54205-Background Checks		300		300		600
54210-Interpreter Costs		7,500		7,500		15,000
54214-Subscription Based It Arngmts		51,000		51,000		102,000
54302-Cell Phone		1,054		1,054		2,108
54321-IF IT Expenses		271,891		278,197		550,088
54324-IF IT Replacement		16,098		16,098		32,196
54401-Airfare		1,000		1,000		2,000
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		350		350		700
54803-Equipment Repairs/Maintenance		500		500		1,000
54842-IF Facility Repairs		21,113		20,953		42,066
54902-Registration/Schooling		2,500		2,500		5,000
59954-Reserve For Total Cost Compens		12,712		13,937		26,649
80101-Operating Transfers Out		38,510		39,870		78,380
<b>5700-My Spokane Total</b>	<b>2,064,265</b>	<b>2,103,916</b>	<b>2,242,634</b>	<b>2,247,704</b>	<b>4,306,899</b>	<b>4,351,620</b>
<b>5750-Office Of Performance Mgmt</b>						
<b>5750-Office Of Performance Management</b>						
34300-Business Analyst						
51001-Base Wages		116,909		119,463		236,371
51290-Longevity Pay		209		226		435
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		8,960		9,156		18,116
52210-Retirement		12,883		13,166		26,049
52310-Medical Insurance		14,077		14,535		28,612
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		457		467		924
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		307		314		620
73250-Project Management Office						
34870-IF Other Int Svc Charges	1,557,537		1,593,085		3,150,622	
51001-Base Wages		633,795		653,891		1,287,686
51220-Out Of Grade		10,000		-		10,000
51275-Annual Leave Payout		6,000		6,000		12,000
51290-Longevity Pay		1,392		1,462		2,854
51640-Deferred Compensation-Matching		10,440		10,440		20,880
52110-Social Security		48,592		50,134		98,726
52210-Retirement		69,871		72,089		141,959
52310-Medical Insurance		83,323		86,034		169,357
52320-Dental Insurance		9,216		9,216		18,432
52330-Life Insurance		2,481		2,550		5,032
52340-Disability Insurance		1,396		1,411		2,806
52400-Industrial Insurance		1,075		1,075		2,150
52600-Wa Paid Family & Medical Leave		1,664		1,717		3,381
53101-Office Supplies		200		200		400
53104-Software (Noncapitalized)		2,000		3,000		5,000
53105-Non-Travel Meals/Lght Rfrshmt		500		500		1,000
53201-Operating Supplies		100		100		200
53502-Minor Equipment		100		100		200
54122-IF City Indirect Costs		32,816		37,046		69,862
54125-IF Financial Services		10,302		10,826		21,128
54127-IF Centralized Purchasing		1,062		1,102		2,164
54128-IF Centralized Accounting		4,339		4,545		8,884
54131-IF Risk Management		4,168		4,390		8,558
54133-IF Workers' Comp		3,877		4,136		8,013
54134-IF Custodial Service		12,854		14,502		27,356
54201-Contractual Services		315,000		315,000		630,000
54302-Cell Phone		3,300		3,500		6,800
54321-IF IT Expenses		76,695		79,772		156,467
54324-IF IT Replacement		7,299		7,299		14,598
54842-IF Facility Repairs		43,037		42,709		85,746
54902-Registration/Schooling		6,000		6,000		12,000
54904-Oth Dues/Subscriptns/Membershp		500		500		1,000
<b>5750-Office Of Performance Management Total</b>	<b>1,557,537</b>	<b>1,560,953</b>	<b>1,593,085</b>	<b>1,592,330</b>	<b>3,150,622</b>	<b>3,153,283</b>
<b>5800-Risk Management Fund</b>						
<b>5800-Risk Management Fund</b>						
78100-General Liability						
34147-Risk Management Fees	7,380,280		7,799,025		15,179,305	
36111-Investment Interest/Dividends	196,000		163,000		359,000	
36113-Earnings Credit	1,000		1,000		2,000	
36910-Sale Of Scrap/Junk/Surplus	7,000		7,000		14,000	
54101-Professional Services		5,000		5,000		10,000
54141-IF Other Professional Services		100,000		100,000		200,000
54601-Insurance Claims		3,500,000		3,750,000		7,250,000
54603-Insurance Premiums		2,750,000		2,850,000		5,600,000
54620-Insurance Administration		350,000		365,000		715,000
80102-Operating Transfer Out-Debt		406		206		612
78200-Risk Management						
51001-Base Wages		204,070		209,968		414,039
51290-Longevity Pay		209		209		418
51640-Deferred Compensation-Matching		3,360		3,360		6,720
52110-Social Security		15,627		16,079		31,706
52210-Retirement		22,471		23,119		45,590
52310-Medical Insurance		16,609		17,179		33,788
52320-Dental Insurance		3,084		3,084		6,168
52330-Life Insurance		782		793		1,575
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		535		551		1,086



**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53101-Office Supplies		500		500		1,000
53505-Office Furniture (Non Capital)		3,000		3,000		6,000
54122-IF City Indirect Costs		8,478		16,451		24,929
54124-IF Office Performance Mgmt Svc		4,657		5,779		10,436
54125-IF Financial Services		31,592		33,199		64,791
54127-IF Centralized Purchasing		5,308		5,508		10,816
54128-IF Centralized Accounting		1,493		1,565		3,058
54129-IF My Spokane		3,434		3,731		7,165
54134-IF Custodial Service		3,035		3,424		6,459
54201-Contractual Services		68,250		68,250		136,500
54321-IF IT Expenses		10,594		11,604		22,198
54324-IF IT Replacement		1,213		1,213		2,426
54842-IF Facility Repairs		10,162		10,084		20,246
54902-Registration/Schooling		(500)		(500)		(1,000)
54914-Bank Fees		3,500		3,500		7,000
<b>78300-Safety</b>						
51001-Base Wages		234,140		239,255		473,395
51290-Longevity Pay		505		522		1,027
51640-Deferred Compensation-Matching		3,600		3,600		7,200
52110-Social Security		17,950		18,343		36,293
52210-Retirement		25,811		26,375		52,186
52310-Medical Insurance		29,129		30,074		59,203
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		916		935		1,851
52340-Disability Insurance		486		486		972
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		615		628		1,243
53101-Office Supplies		500		500		1,000
53103-Postage		(15)		(15)		(30)
53104-Software (Noncapitalized)		500		500		1,000
53201-Operating Supplies		1,500		1,500		3,000
53505-Office Furniture (Non Capital)		2,500		2,500		5,000
53521-Computers		3,000		3,000		6,000
54101-Professional Services		26,000		26,000		52,000
54133-IF Workers' Comp		429		458		887
54201-Contractual Services		15,000		15,000		30,000
54302-Cell Phone		2,500		2,500		5,000
54321-IF IT Expenses		32,976		34,878		67,854
54324-IF IT Replacement		5,848		5,848		11,696
54402-Local Mileage		1,000		1,000		2,000
54902-Registration/Schooling		3,000		3,000		6,000
<b>5800-Risk Management Fund Total</b>	<b>7,584,280</b>	<b>7,538,792</b>	<b>7,970,025</b>	<b>7,932,775</b>	<b>15,554,305</b>	<b>15,471,566</b>
<b>5810-Workers' Compensation Fund</b>						
<b>5810-Workers' Compensation Fund</b>						
<b>78500-Workers' Compensation</b>						
33469-Other State Agencies		100,000		100,000		200,000
34897-IF Benefit Admin Fees		5,994,288		6,393,905		12,388,193
36111-Investment Interest/Dividends		295,000		245,000		540,000
36999-Other General Misc Revenue		500		500		1,000
37210-Insurance Recoveries		60,000		60,000		120,000
51001-Base Wages				192,697		389,604
51275-Annual Leave Payout				5,000		10,000
51290-Longevity Pay				383		800
51640-Deferred Compensation-Matching				3,600		7,200
52110-Social Security				14,771		29,866
52210-Retirement				21,239		42,944
52310-Medical Insurance				23,571		47,919
52320-Dental Insurance				3,072		6,144
52330-Life Insurance				776		1,536
52340-Disability Insurance				469		949
52400-Industrial Insurance				358		717
52600-Wa Paid Family & Medical Leave				506		1,023
53101-Office Supplies				500		1,000
53103-Postage				2,500		5,000
53104-Software (Noncapitalized)				350		700
53502-Minor Equipment				200		400
53505-Office Furniture (Non Capital)				1,500		3,000
53521-Computers				1,500		3,000
54101-Professional Services				5,500		11,000
54122-IF City Indirect Costs				89,451		190,309
54124-IF Office Performance Mgmt Svc				2,645		5,927
54125-IF Financial Services				31,391		64,378
54128-IF Centralized Accounting				31,442		64,385
54129-IF My Spokane				36		76
54131-IF Risk Management				3,282		6,729
54134-IF Custodial Service				15,445		31,961
54501-Operating Rentals/Leases				2,300		4,600
54601-Insurance Claims				4,560,000		9,422,604
54603-Insurance Premiums				370,000		775,000
54620-Insurance Administration				1,053,800		2,107,600
54842-IF Facility Repairs				4,855		9,798
54901-Misc Services/Charges				200		400
54902-Registration/Schooling				1,500		3,000
54904-Oth Dues/Subscripns/Membershp				1,500		3,000
<b>5810-Workers' Compensation Fund Total</b>	<b>6,449,788</b>	<b>6,446,323</b>	<b>6,799,405</b>	<b>6,806,257</b>	<b>13,249,193</b>	<b>13,252,580</b>
<b>5820-Unemployment Compensation Fund</b>						
<b>5820-Unemployment Compensation Fund</b>						
<b>78600-Unemployment Compensation</b>						
34897-IF Benefit Admin Fees		385,971		385,971		771,942
51001-Base Wages		10,398		10,922		21,320
51290-Longevity Pay		-		10		10
51640-Deferred Compensation-Matching		180		180		360
52110-Social Security		795		836		1,632
52210-Retirement		1,144		1,202		2,346
52310-Medical Insurance		830		859		1,689
52320-Dental Insurance		154		154		307
52330-Life Insurance		41		43		84

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52340-Disability Insurance		23		24		46
52400-Industrial Insurance		18		18		36
52600-Wa Paid Family & Medical Leave		27		29		56
54122-IF City Indirect Costs	3,901		4,414		8,315	
54124-IF Office Performance Mgmt Svc	63		78		141	
54125-IF Financial Services	3,053		3,208		6,261	
54128-IF Centralized Accounting	868		909		1,777	
54131-IF Risk Managment	42		44		86	
54133-IF Workers' Comp	35		37		72	
54321-IF IT Expenses	181		203		384	
54324-IF IT Replacement	9		9		18	
54601-Insurance Claims	450,000		475,000		925,000	
54620-Insurance Administration	10,000		10,000		20,000	
<b>5820-Unemployment Compensation Fund Total</b>	<b>385,971</b>	<b>481,762</b>	<b>385,971</b>	<b>508,178</b>	<b>771,942</b>	<b>989,939</b>
<b>5830-Employees Benefits Fund</b>						
<b>5830-Employees Benefits Fund</b>						
78710-Self Funded Administration						
34897-IF Benefit Admin Fees	715,000		730,000		1,445,000	
34899-Insurance Cobra	20,000		20,000		40,000	
36111-Investment Interest/Dividends	535,000		444,000		979,000	
36999-Other General Misc Revenue	91,000		91,000		182,000	
51001-Base Wages		292,466		298,854		591,320
51210-Overtime		10,000		10,000		20,000
51275-Annual Leave Payout		4,000		4,000		8,000
51290-Longevity Pay		835		940		1,775
51640-Deferred Compensation-Matching		5,424		5,424		10,848
52110-Social Security		22,438		22,934		45,372
52210-Retirement		32,263		32,977		65,240
52310-Medical Insurance		43,292		44,704		87,997
52320-Dental Insurance		4,915		4,915		9,830
52330-Life Insurance		1,148		1,166		2,314
52340-Disability Insurance		681		685		1,366
52400-Industrial Insurance		573		573		1,147
52600-Wa Paid Family & Medical Leave		769		786		1,554
53101-Office Supplies		1,500		1,500		3,000
53103-Postage		6,700		6,700		13,400
53104-Software (Noncapitalized)		330		330		660
53201-Operating Supplies		750		750		1,500
54101-Professional Services		90,000		90,000		180,000
54122-IF City Indirect Costs		480,404		543,278		1,023,682
54124-IF Office Performance Mgmt Svc		16,845		20,901		37,746
54125-IF Financial Services		44,045		46,285		90,330
54128-IF Centralized Accounting		5,643		5,912		11,555
54129-IF My Spokane		393		426		819
54131-IF Risk Managment		1,509		1,599		3,099
54132-IF Unemployment		3,269		3,269		6,538
54133-IF Workers' Comp		1,330		1,419		2,749
54134-IF Custodial Service		2,814		3,174		5,988
54201-Contractual Services		100,000		100,000		200,000
54202-Advisory Technical Service		18,500		18,500		37,000
54321-IF IT Expenses		18,353		19,642		37,995
54324-IF IT Replacement		2,787		2,787		5,574
54401-Airfare		1,000		1,000		2,000
54407-Lodging		500		500		1,000
54408-Per Diem		200		200		400
54409-Other Transportation Expenses		240		240		480
54842-IF Facility Repairs		9,419		9,349		18,768
54902-Registration/Schooling		600		600		1,200
54904-Oth Dues/Subscriptns/Membershp		500		500		1,000
54909-Printing/Binding/Repro		500		500		1,000
78720-Premera						
34896-IF City Contribution	21,000,000		22,125,000		43,125,000	
34898-IF Mand Emp Contribution	3,300,000		3,500,000		6,800,000	
34899-Insurance Cobra	175,000		175,000		350,000	
36999-Other General Misc Revenue	1,600,000		1,600,000		3,200,000	
54601-Insurance Claims		24,600,000		26,100,000		50,700,000
54603-Insurance Premiums		382,000		415,000		797,000
54620-Insurance Administration		740,000		770,000		1,510,000
78721-Kaiser						
34896-IF City Contribution	6,600,000		6,800,000		13,400,000	
34898-IF Mand Emp Contribution	1,200,000		1,200,000		2,400,000	
34899-Insurance Cobra	90,000		90,000		180,000	
36999-Other General Misc Revenue	35,000		35,000		70,000	
54601-Insurance Claims		7,500,000		7,700,000		15,200,000
54603-Insurance Premiums		350,000		350,000		700,000
54620-Insurance Administration		1,000,000		1,000,000		2,000,000
78723-Fire Benefit Trust						
34896-IF City Contribution	10,296,000		10,707,840		21,003,840	
54603-Insurance Premiums		10,296,000		10,707,840		21,003,840
78730-Sf Dental Insurance						
34896-IF City Contribution	2,424,336		2,424,336		4,848,672	
34898-IF Mand Emp Contribution	29,000		29,000		58,000	
34899-Insurance Cobra	20,000		20,000		40,000	
54601-Insurance Claims		2,200,000		2,200,000		4,400,000
54620-Insurance Administration		200,000		200,000		400,000
78740-Life Insurance						
34896-IF City Contribution	650,000		650,000		1,300,000	
34898-IF Mand Emp Contribution	1,650		1,650		3,300	
36140-Interest On Cont/Notes/Ar	7,500		7,500		15,000	
54603-Insurance Premiums		700,000		700,000		1,400,000
78750-Disability Insurance						
34896-IF City Contribution	110,000		125,000		235,000	
54603-Insurance Premiums		110,000		125,000		235,000
78760-Retiree's Premium Insurance						
34899-Insurance Cobra	620,000		620,000		1,240,000	
36999-Other General Misc Revenue	18,000		18,000		36,000	
54601-Insurance Claims		750,000		750,000		1,500,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54603-Insurance Premiums		20,000		20,000		40,000
54620-Insurance Administration		45,000		45,000		90,000
78770-Wellness						
53105-Non-Travel Meals/Lght Rfrshmt		2,000		2,000		4,000
53201-Operating Supplies		1,250		1,250		2,500
53209-Promotional Supplies		1,000		1,000		2,000
54103-Medical Services		20,000		20,000		40,000
78775-Health Retirement Account						
54601-Insurance Claims		4,500		4,500		9,000
78776-Flexible Spending Account						
54620-Insurance Administration		25,000		25,000		50,000
78777-Veba						
34896-IF City Contribution	787,500		787,500		1,575,000	
34898-IF Mand Emp Contribution	300,000		300,000		600,000	
54603-Insurance Premiums		1,087,500		1,087,500		2,175,000
<b>5830-Employees Benefits Fund Total</b>	<b>50,624,986</b>	<b>51,261,185</b>	<b>52,500,826</b>	<b>53,531,400</b>	<b>103,125,812</b>	<b>104,792,585</b>
<b>5900-Facilities Operating Fund</b>						
<b>5900-Facilities Management Fund Ops</b>						
30210-Administration						
34171-Vending Machine Sales	300		300		600	
34870-IF Other Int Svc Charges	896,656		946,828		1,843,484	
51001-Base Wages		225,258		235,057		460,315
51290-Longevity Pay		-		157		157
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		17,232		17,994		35,226
52210-Retirement		24,778		25,874		50,652
52310-Medical Insurance		28,154		29,069		57,223
52320-Dental Insurance		3,072		3,072		6,144
52330-Life Insurance		881		915		1,796
52340-Disability Insurance		432		448		881
52400-Industrial Insurance		358		358		717
52600-Wa Paid Family & Medical Leave		590		616		1,207
53101-Office Supplies		100		100		200
53104-Software (Noncapitalized)		250		250		500
53201-Operating Supplies		1,000		1,000		2,000
53502-Minor Equipment		1,000		1,000		2,000
54103-Medical Services		100		100		200
54122-IF City Indirect Costs		111,894		118,884		230,778
54124-IF Office Performance Mgmt Svc		11,151		13,836		24,987
54125-IF Financial Services		174,091		182,946		357,037
54127-IF Centralized Purchasing		109,345		113,465		222,810
54128-IF Centralized Accounting		23,520		24,673		48,193
54129-IF My Spokane		956		1,039		1,995
54131-IF Risk Management		83,002		86,288		169,290
54132-IF Unemployment		352		352		704
54133-IF Workers' Comp		34,201		36,481		70,682
54141-IF Other Professional Services		8,120		8,688		16,808
54205-Background Checks		100		100		200
54302-Cell Phone		10,000		10,000		20,000
54321-IF IT Expenses		46,213		50,772		96,985
54324-IF IT Replacement		8,005		8,005		16,010
54406-Parking/Tolls (Local)		2,500		2,500		5,000
54902-Registration/Schooling		2,000		2,000		4,000
30900-Rentals						
36291-Other Rents/Charges	81,886		86,886		168,772	
54204-Other Contractual Services		8,189		8,189		16,378
54603-Insurance Premiums		15,000		15,000		30,000
54802-Building Repairs/Maintenance		38,606		38,606		77,212
41520-Real Estate Management						
34870-IF Other Int Svc Charges	170,206		166,204		336,410	
51001-Base Wages		116,909		119,463		236,371
51275-Annual Leave Payout		4,000		4,000		8,000
51290-Longevity Pay		626		626		1,253
51640-Deferred Compensation-Matching		1,800		1,800		3,600
52110-Social Security		8,991		9,187		18,178
52210-Retirement		12,929		13,210		26,139
52310-Medical Insurance		15,907		16,420		32,327
52320-Dental Insurance		1,536		1,536		3,072
52330-Life Insurance		459		468		927
52340-Disability Insurance		243		243		486
52400-Industrial Insurance		179		179		358
52600-Wa Paid Family & Medical Leave		308		315		623
53104-Software (Noncapitalized)		1,000		1,000		2,000
71300-Facilities Maintenance						
34171-Vending Machine Sales	7,500		7,500		15,000	
34870-IF Other Int Svc Charges	1,499,243		1,480,641		2,979,884	
34871-IF Facilities Direct Billed	500,000		500,000		1,000,000	
34879-IF Indirect Costs	271,640		271,640		543,280	
36141-Lease Interest Revenue	12,500		12,500		25,000	
36231-Parking	30,000		31,386		61,386	
36240-Space Facilities Rent - St	5,317		5,317		10,634	
36250-Space/Facility Lease-Lt	450,000		450,000		900,000	
51001-Base Wages		563,169		597,043		1,160,211
51210-Overtime		1,500		1,500		3,000
51290-Longevity Pay		940		992		1,931
51640-Deferred Compensation-Matching		7,200		7,200		14,400
52110-Social Security		43,154		45,750		88,904
52210-Retirement		62,052		65,784		127,836
52310-Medical Insurance		91,863		94,868		186,732
52320-Dental Insurance		10,824		10,824		21,648
52330-Life Insurance		2,199		2,320		4,520
52340-Disability Insurance		196		200		396
52400-Industrial Insurance		1,254		1,254		2,508
52600-Wa Paid Family & Medical Leave		1,478		1,567		3,045
53101-Office Supplies		100		100		200
53103-Postage		100		100		200
53202-Clothing		20,000		20,000		40,000

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
53210-Repair & Maintenance Supplies		145,000		145,000		290,000
53502-Minor Equipment		9,620		9,620		19,240
54141-IF Other Professional Services		10,000		10,000		20,000
54201-Contractual Services		30,000		30,000		60,000
54204-Other Contractual Services		33,500		33,500		67,000
54206-Snow Removal Services		100,000		100,000		200,000
54212-Landscape/Grounds Maint		52,250		52,250		104,500
54214-Subscription Based IT Arrngmts		10,000		10,000		20,000
54265-Operating Assessments/Taxes		2,500		2,500		5,000
54301-Telephone		5,000		5,000		10,000
54501-Operating Rentals/Leases		10,000		10,000		20,000
54802-Building Repairs/Maintenance		835,032		853,809		1,688,841
54803-Equipment Repairs/Maintenance		3,000		3,000		6,000
54841-IF Fleet Repairs/Maintenance		40,000		40,000		80,000
54842-IF Facility Repairs		521,261		527,868		1,049,129
54845-IF Car Wash		500		500		1,000
54847-IF Motor Pool		7,000		7,000		14,000
54848-IF Fuel		10,000		10,000		20,000
54850-Other Repairs/Maintenance		500		500		1,000
54901-Misc Services/Charges		2,000		2,000		4,000
54902-Registration/Schooling		1,000		1,000		2,000
54904-Oth Dues/Subscripts/Membership		250		250		500
54908-Permits/Other Fees		6,500		6,500		13,000
54909-Printing/Binding/Repro		500		500		1,000
59951-Reserve For Budget Adjustment		500,000		500,000		1,000,000
80103-Oper Trans Out Capital		244,381		244,381		488,762
<b>75510-Custodial Services</b>						
34870-IF Other Int Svc Charges	803,604		906,844		1,710,448	
51001-Base Wages		492,563		548,500		1,041,064
51210-Overtime		500		500		1,000
51230-Shift Differential Premium		4,500		4,500		9,000
51290-Longevity Pay		1,148		1,444		2,593
51640-Deferred Compensation-Matching		9,792		9,792		19,584
52110-Social Security		37,769		42,071		79,840
52210-Retirement		54,308		60,494		114,802
52310-Medical Insurance		90,598		93,637		184,235
52320-Dental Insurance		13,932		13,932		27,864
52330-Life Insurance		1,955		2,163		4,118
52400-Industrial Insurance		1,612		1,612		3,225
52600-Wa Paid Family & Medical Leave		1,294		1,441		2,735
53201-Operating Supplies		40,000		40,000		80,000
53502-Minor Equipment		10,000		10,000		20,000
54402-Local Mileage		500		500		1,000
54906-Laundry/Janitorial Services		200,000		200,000		400,000
<b>75520-Security Services</b>						
34870-IF Other Int Svc Charges	393,176		393,998		787,174	
54920-Alarm/Security Services		400,000		400,000		800,000
<b>75530-Utilities</b>						
34870-IF Other Int Svc Charges	585,715		585,722		1,171,437	
54701-Public Utility Service		138,000		138,000		276,000
54702-Utility Light/Power Service		370,000		370,000		740,000
54706-Utility Natural Gas		95,000		95,000		190,000
<b>5900-Facilities Management Fund Ops Total</b>	<b>5,707,743</b>	<b>6,506,434</b>	<b>5,845,766</b>	<b>6,696,348</b>	<b>11,553,509</b>	<b>13,202,782</b>
<b>5901-SIP Debt Fund</b>						
<b>5901-Asset Management Fund Capital</b>						
49854-Strategic Investments						
38271-Other Long Term Debt Proceeds	-		2,000,000		2,000,000	
56404-Vehicles		173,000		2,000,000		2,173,000
<b>79110-Gardner Property</b>						
39710-From General Fund	90,033		88,271		178,304	
57900-Other Debt		83,884		58,507		142,391
58200-Interest On Interfund Debt		6,149		29,764		35,913
<b>79118-Debt Service</b>						
39710-From General Fund	1,335,318		1,335,318		2,670,636	
57900-Other Debt		983,247		1,161,632		2,144,879
58200-Interest On Interfund Debt		352,071		173,686		525,757
<b>79120-Alki Property</b>						
39710-From General Fund	139,142		221,408		360,550	
57900-Other Debt		129,639		146,752		276,391
58200-Interest On Interfund Debt		9,503		74,656		84,159
<b>79130-University District</b>						
39782-From Univ Dist Lrf	224,281		285,882		510,163	
57900-Other Debt		204,771		189,507		394,278
58200-Interest On Interfund Debt		19,510		96,376		115,886
<b>79150-West Plains Property</b>						
39738-From Fire Protection Funds	48,128		47,042		95,170	
57900-Other Debt		44,841		31,130		75,971
58200-Interest On Interfund Debt		3,287		15,912		19,199
<b>79165-Gondola/8TIF/99LTGO</b>						
39710-From General Fund	64,515		32,769		97,284	
39722-From Street Fund	203,008		103,112		306,120	
39724-From Park Fund	290,623		147,715		438,538	
39747-From Fleet Services Fund	17,887		9,085		26,972	
39757-From Risk Management Fund	406		206		612	
39783-From Iron Bridge	101,361		51,483		152,844	
57900-Other Debt		671,188		337,633		1,008,821
58200-Interest On Interfund Debt		6,812		6,737		13,549
<b>79180-Nelson Property</b>						
39747-From Fleet Services Fund	67,852		-		67,852	
57900-Other Debt		67,578		-		67,578
58200-Interest On Interfund Debt		274		-		274
<b>79214-Golf Courses SIP</b>						
39744-From Golf Fund	618,281		608,891		1,227,172	
57900-Other Debt		561,821		441,382		1,003,203
58200-Interest On Interfund Debt		56,460		167,509		223,969
<b>79217-Dental Clinic</b>						
39710-From General Fund	95,757		58,913		154,670	

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
57900-Other Debt		91,437		39,048		130,485
58200-Interest On Interfund Debt		4,320		19,865		24,185
79219-East Sprague (Uldistrict)						
39710-From General Fund	372,293		229,922		602,215	
57900-Other Debt		354,374		187,687		542,061
58200-Interest On Interfund Debt		17,920		42,235		60,155
79220-Engineering Relocation						
39710-From General Fund	306,599		306,599		613,198	
57900-Other Debt		304,838		302,505		607,343
58200-Interest On Interfund Debt		1,762		4,095		5,857
79221-Parking Meter Replacement						
39755-From Parking Meter Revenue	2,372,154		2,372,154		4,744,308	
57900-Other Debt		1,811,043		2,063,520		3,874,563
58200-Interest On Interfund Debt		561,111		308,634		869,745
79222-Parks Zamboni						
39724-From Park Fund	43,044		43,044		86,088	
57900-Other Debt		37,274		38,959		76,233
58200-Interest On Interfund Debt		5,770		4,086		9,856
79223-WTE Heavy Equipment						
39743-From Solid Waste Management Fd	261,253		251,152		512,405	
57900-Other Debt		222,740		232,421		455,161
58200-Interest On Interfund Debt		38,514		18,731		57,245
82100-Special Assessment Debt						
39736-From Special Assessment Debt	96,812		60,833		157,645	
57900-Other Debt		92,105		58,975		151,080
58200-Interest On Interfund Debt		4,707		1,858		6,565
<b>5901-Asset Management Fund Capital Total</b>	<b>6,748,947</b>	<b>6,921,950</b>	<b>8,253,799</b>	<b>8,253,802</b>	<b>15,002,746</b>	<b>15,175,752</b>
<b>5902-Police Capital Fund</b>						
<b>5902-Property Acquisition Police</b>						
79115-Police Capital						
36454-Contributed Capital-County	360,564		45,060		405,624	
39710-From General Fund	2,908,433		2,997,300		5,905,733	
53201-Operating Supplies		173,150		224,135		397,285
53205-Personal Protective Equipment		173,150		224,135		397,285
53502-Minor Equipment		236,795		463,135		699,930
53521-Computers		80,500		85,000		165,500
53526-Weapons/Firearms/Signalguns		173,150		224,135		397,285
53527-Smart Phones, Ipad, Tablets		80,000		80,000		160,000
54802-Building Repairs/Maintenance		13,000		-		13,000
54820-Software Maintenance		478,700		-		478,700
56203-Building Improvements		20,000		-		20,000
56401-Machinery/Equipment		66,000		-		66,000
56404-Vehicles		1,593,988		1,696,760		3,290,748
56406-Communications Equipment		120,564		45,600		166,164
56409-Computer/Micro Equipment		60,000		-		60,000
<b>5902-Property Acquisition Police Total</b>	<b>3,268,997</b>	<b>3,268,997</b>	<b>3,042,360</b>	<b>3,042,360</b>	<b>6,311,357</b>	<b>6,311,357</b>
<b>5903-Fire Capital Fund</b>						
<b>5903-Property Acquisition Fire</b>						
79125-Fire Capital						
39710-From General Fund	2,908,433		2,997,300		5,905,733	
39773-From Other Special Rev Fund	1,649,000		2,700,000		4,349,000	
53202-Clothing		91,707		95,692		187,399
53205-Personal Protective Equipment		381,840		900,932		1,282,772
53502-Minor Equipment		789,967		628,635		1,418,602
56301-Other Improvements		1,649,000		1,996,000		3,645,000
56401-Machinery/Equipment		43,000		-		43,000
56404-Vehicles		1,601,919		2,076,041		3,677,960
<b>5903-Property Acquisition Fire Total</b>	<b>4,557,433</b>	<b>4,557,433</b>	<b>5,697,300</b>	<b>5,697,300</b>	<b>10,254,733</b>	<b>10,254,733</b>
<b>5904-Facilities Capital</b>						
<b>5904-Facilities Capital</b>						
71300-Facilities Maintenance						
39787-From Asset Management	244,381		244,381		488,762	
53210-Repair & Maintenance Supplies		183,143		143,494		326,637
54802-Building Repairs/Maintenance		275,000		100,887		375,887
56401-Machinery/Equipment		275,000		-		275,000
79160-Admin Services Property						
39710-From General Fund	500,000		500,000		1,000,000	
54101-Professional Services		500,000		500,000		1,000,000
<b>5904-Facilities Capital Total</b>	<b>744,381</b>	<b>1,233,143</b>	<b>744,381</b>	<b>744,381</b>	<b>1,488,762</b>	<b>1,977,524</b>
<b>6010-Finch Memorial Arboretum Fund</b>						
<b>6010-Finch Memorial Arboretum Fund</b>						
85400-Finch Memorial Arboretum						
36710-Contributions/Donations	75,000		75,000		150,000	
54701-Public Utility Service		75,000		75,000		150,000
<b>6010-Finch Memorial Arboretum Fund Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>150,000</b>	<b>150,000</b>
<b>6100-Retirement</b>						
<b>6100-Retirement</b>						
85010-Employee's Retirement System						
34196-Personnel Services	30,000		30,000		60,000	
36111-Investment Interest/Dividends	6,000,000		6,500,000		12,500,000	
36131-Realized Gain/Loss	7,500,000		8,000,000		15,500,000	
36651-IF City Contributions	12,000,000		12,554,400		24,554,400	
36972-Mandatory Contrib Employees	12,000,000		12,554,400		24,554,400	
36975-Srec Contributions	150,000		156,930		306,930	
36976-Srec Employee Contributions	150,000		156,930		306,930	
51001-Base Wages		350,906		382,938		733,844
51250-Terminated Sick Leave Pay		6,000		6,000		12,000
51260-Terminated Vacation Leave Pay		6,000		6,000		12,000
51290-Longevity Pay		418		496		914
51640-Deferred Compensation-Matching		6,600		6,600		13,200
52110-Social Security		26,876		29,333		56,209
52210-Retirement		38,646		42,178		80,823
52310-Medical Insurance		47,231		48,790		96,021
52320-Dental Insurance		6,168		6,168		12,336
52330-Life Insurance		1,371		1,485		2,856
52340-Disability Insurance		404		424		828
52400-Industrial Insurance		717		717		1,433

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
52600-Wa Paid Family & Medical Leave		921		1,005		1,925
53101-Office Supplies		1,000		1,000		2,000
53102-Publications		250		250		500
53103-Postage		2,500		2,500		5,000
53104-Software (Noncapitalized)		500		500		1,000
53105-Non-Travel Meals/Lght Rfrshmt		500		500		1,000
53502-Minor Equipment		500		500		1,000
54201-Contractual Services		175,000		175,000		350,000
54202-Advisory Technical Service		600,000		600,000		1,200,000
54213-Web Services		1,700		1,700		3,400
54401-Airfare		2,000		2,000		4,000
54407-Lodging		1,000		1,000		2,000
54408-Per Diem		500		500		1,000
54409-Other Transportation Expenses		300		300		600
54901-Misc Services/Charges		500		500		1,000
54902-Registration/Schooling		15,000		15,000		30,000
54904-Oth Dues/Subscripts/Membershp		3,000		3,000		6,000
54909-Printing/Binding/Repro		3,000		3,000		6,000
54910-Pensions		39,635,000		41,810,000		81,445,000
54912-Refunds		1,250,000		1,335,000		2,585,000
61020-Amortization		17,000		17,000		34,000
<b>6100-Retirement Total</b>	<b>37,830,000</b>	<b>42,201,507</b>	<b>39,952,660</b>	<b>44,501,382</b>	<b>77,782,660</b>	<b>86,702,889</b>
<b>6200-Firefighters' Pension Fund</b>						
6200-Firefighters' Pension Fund						
85020-Firefighters' Pension						
33293-Medicare Retiree Drug Subsidy	150,000		150,000		300,000	
33691-Fire Insurance Premium Tax	400,000		400,000		800,000	
36111-Investment Interest/Dividends	1,000,000		1,000,000		2,000,000	
36651-IF City Contributions	1,603,643		1,770,131		3,373,774	
36999-Other General Misc Revenue	150,000		156,930		306,930	
51660-Medicare Part B		80,000		85,984		165,984
51665-Medicare Part A		25,000		25,348		50,348
53101-Office Supplies		250		255		505
53103-Postage		1,000		1,110		2,110
54110-Premera Service Reimbursement		2,250,000		2,403,000		4,653,000
54111-In House Service Reimbursement		300,000		300,000		600,000
54112-Lt Care Service Reimbursement		1,250,000		1,275,000		2,525,000
54115-Dental Service Reimbursement		185,000		197,580		382,580
54141-IF Other Professional Services		40,000		40,000		80,000
54201-Contractual Services		64,000		72,000		136,000
54202-Advisory Technical Service		100,000		100,000		200,000
54204-Other Contractual Services		3,000		3,204		6,204
54407-Lodging		2,250		2,403		4,653
54408-Per Diem		250		267		517
54409-Other Transportation Expenses		500		534		1,034
54620-Insurance Administration		225,000		240,300		465,300
54902-Registration/Schooling		850		850		1,700
54909-Printing/Binding/Repro		250		250		500
54910-Pensions		710,000		720,000		1,430,000
54911-Death Benefits		5,000		5,000		10,000
<b>6200-Firefighters' Pension Fund Total</b>	<b>3,303,643</b>	<b>5,242,350</b>	<b>3,477,061</b>	<b>5,473,084</b>	<b>6,780,704</b>	<b>10,715,434</b>
<b>6230-Building Code Records Mgmt</b>						
6230-Building Code Records Management						
41100-Permitting						
38933-State Building Code	60,000		60,000		120,000	
54201-Contractual Services		60,000		60,000		120,000
<b>6230-Building Code Records Management Total</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>120,000</b>	<b>120,000</b>
<b>6250-Municipal Court</b>						
6250-Municipal Court						
13100-Municipal Court						
38611-School Zone Safety	3,000		3,438		6,438	
38613-Special Assessment	720,000		825,120		1,545,120	
38614-Psea (Shb 1869)	275,000		315,150		590,150	
38615-Psea3	6,000		6,876		12,876	
38616-Blood/Breath Test Fee	1,000		1,146		2,146	
38617-Jis Account	150,000		171,900		321,900	
38618-Vehicle License Fraud	1,500		1,719		3,219	
38619-Wsp Highway	20,000		22,920		42,920	
38620-Highway Safety	5,000		5,730		10,730	
38621-Death Investigations	3,500		4,011		7,511	
38622-Auto Theft Prevention	50,000		57,300		107,300	
38623-Traumatic Brain Inj/Trauma	50,000		57,300		107,300	
38624-Judicial Stabilization Acct 56	250		287		537	
38625-Dv Prevention Acct Surcharge	500		573		1,073	
38626-Dna Collector Fee	500		573		1,073	
38627-Motorcycle Safety	1,000		1,146		2,146	
38631-DOL Tech Support 98	12,750		14,612		27,362	
54201-Contractual Services		1,300,000		1,489,800		2,789,800
<b>6250-Municipal Court Total</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,489,800</b>	<b>1,489,800</b>	<b>2,789,800</b>	<b>2,789,800</b>
<b>6300-Police Pension</b>						
6300-Police Pension						
85030-Police Pension						
33293-Medicare Retiree Drug Subsidy	95,000		95,000		190,000	
36651-IF City Contributions	3,400,000		3,550,000		6,950,000	
36999-Other General Misc Revenue	100,000		104,620		204,620	
51660-Medicare Part B		250,000		268,700		518,700
51665-Medicare Part A		11,000		11,153		22,153
53101-Office Supplies		500		511		1,011
53103-Postage		1,000		1,110		2,110
54110-Premera Service Reimbursement		1,800,000		1,922,400		3,722,400
54111-In House Service Reimbursement		125,000		14,000		139,000
54112-Lt Care Service Reimbursement		625,000		660,800		1,285,800
54115-Dental Service Reimbursement		150,000		160,200		310,200
54141-IF Other Professional Services		40,000		42,800		82,800
54201-Contractual Services		62,000		83,080		145,080
54204-Other Contractual Services		3,000		3,204		6,204
54406-Parking/Tolls (Local)		50		50		100

**2025-26 Proposed Biennium Budget - Budget Detail**

City of Spokane - November 2, 2024

Fund > Department > Program > Type Code	2025 Proposed Budget		2026 Proposed Budget		2025-26 Proposed Budget	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
54407-Lodging		2,250		2,403		4,653
54408-Per Diem		250		267		517
54409-Other Transportation Expenses		500		534		1,034
54620-Insurance Administration		200,000		213,600		413,600
54901-Misc Services/Charges		100		107		207
54902-Registration/Schooling		850		850		1,700
54909-Printing/Binding/Repro		250		250		500
54910-Pensions		300,000		320,400		620,400
54911-Death Benefits		10,000		10,680		20,680
<b>6300-Police Pension Total</b>	<b>3,595,000</b>	<b>3,581,750</b>	<b>3,749,620</b>	<b>3,717,098</b>	<b>7,344,620</b>	<b>7,298,848</b>
<b>6730-Parking &amp; Business Improv Dist</b>						
<b>6730-Parking &amp; Business Improvement Dist</b>						
25400-Parking & Business Improvement (Inactive)						
54999-Other Misc Charges		75,000		75,000		150,000
<b>6730-Parking &amp; Business Improvement Dist Total</b>		<b>75,000</b>		<b>75,000</b>		<b>150,000</b>
<b>Grand Total</b>	<b>1,163,554,891</b>	<b>1,247,995,617</b>	<b>1,187,868,674</b>	<b>1,246,141,428</b>	<b>2,351,423,565</b>	<b>2,494,137,045</b>