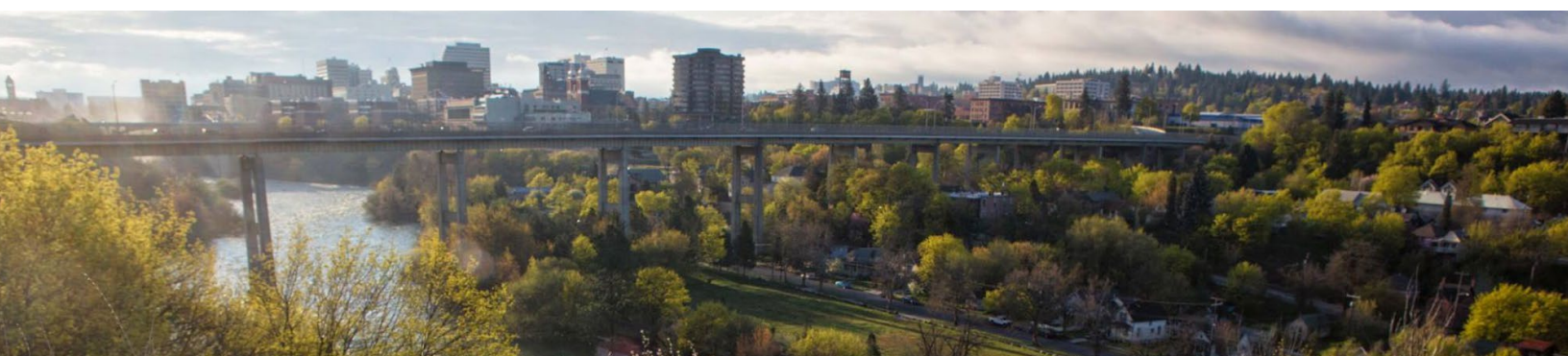


December 9, 2024
2025-2026 Adopted Budget
Budget in Brief



City of Spokane
2025-2026 Biennium Budget in Brief

2025-2026 Total Revenue and Resources

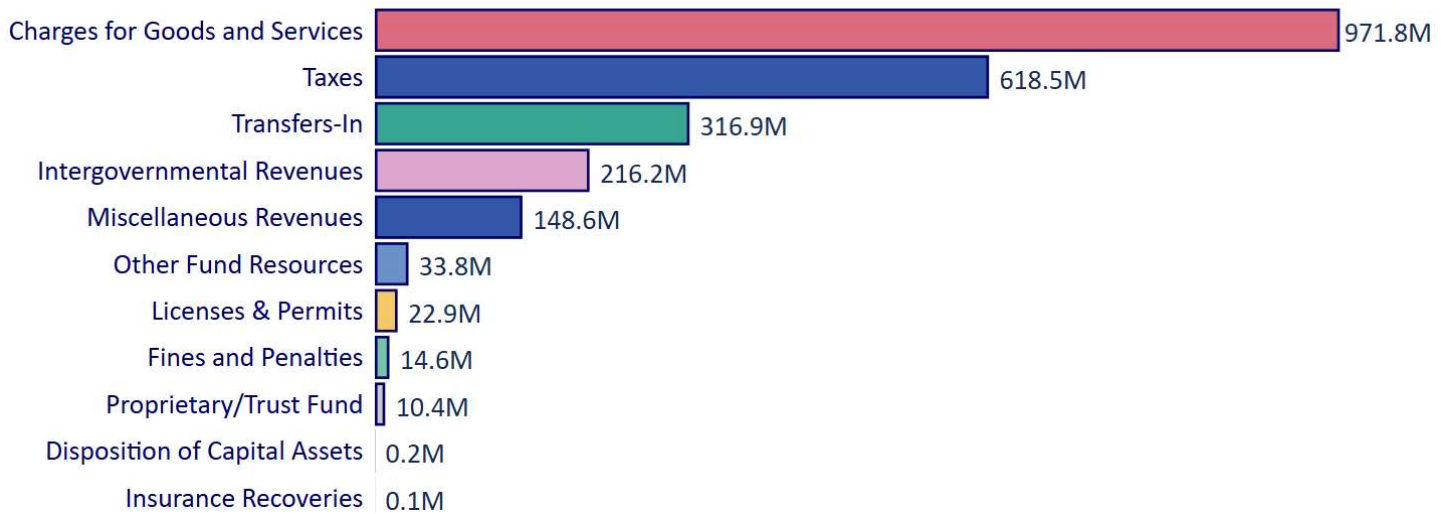
Citywide revenue estimates included in the 2025-2026 Adopted Budget total nearly \$2.4 billion which is an increase of \$228 million, or about 10.7 percent, from the amount budgeted citywide in the 2023-2024 Adopted Budget. The increase is largely due to projected increases in charges for service, tax revenue, and intergovernmental revenues. The Fund Balance/Retained Earnings values listed in the table below simply reflect that which is available, the city only intends to utilize up to \$140.8 million in citywide reserves/retained earnings throughout the 2025-2026 biennium. 66% of that fund balance use would occur in Enterprise Funds.

2025-2026 Adopted Biennium Budget Resources

Revenue Categories	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Services Funds	Fiduciary Funds	TOTAL
Taxes	426,082,239	166,132,903	23,204,940	3,063,100	-	-	-	\$618,483,182
Licenses And Permits	14,777,571	5,382,940	-	2,000	2,716,000	-	-	\$22,878,511
Intergovernmental Revenue	8,140,029	137,369,420	-	61,888,045	7,264,742	200,000	1,290,000	\$216,152,236
Charges For Services	52,742,680	40,758,767	-	2,313,500	620,897,547	255,073,412	60,000	\$971,845,906
Fines And Forfeits	3,209,100	11,378,286	-	-	4,000	20,000	-	\$14,611,386
Other Revenue	29,691,673	204,061,677	11,280,960	48,895,336	81,640,216	40,809,275	93,617,784	\$509,996,922
Total Citywide Revenue	\$534,643,292	\$565,083,993	\$34,485,900	\$116,161,981	\$712,522,505	\$296,102,687	\$94,967,784	\$2,353,968,143
Fund Balance/Retained Earnings	\$0	\$74,391,443	\$9,369,783	\$17,454,853	\$97,120,353	\$70,439,559	\$370,705,266	\$639,481,257
Total Citywide Resources	\$534,643,292	\$639,475,436	\$43,855,683	\$133,616,834	\$809,642,858	\$366,542,246	\$465,673,050	\$2,993,449,400

The chart below shows 2025-2026 Adopted Budget revenues by category citywide.

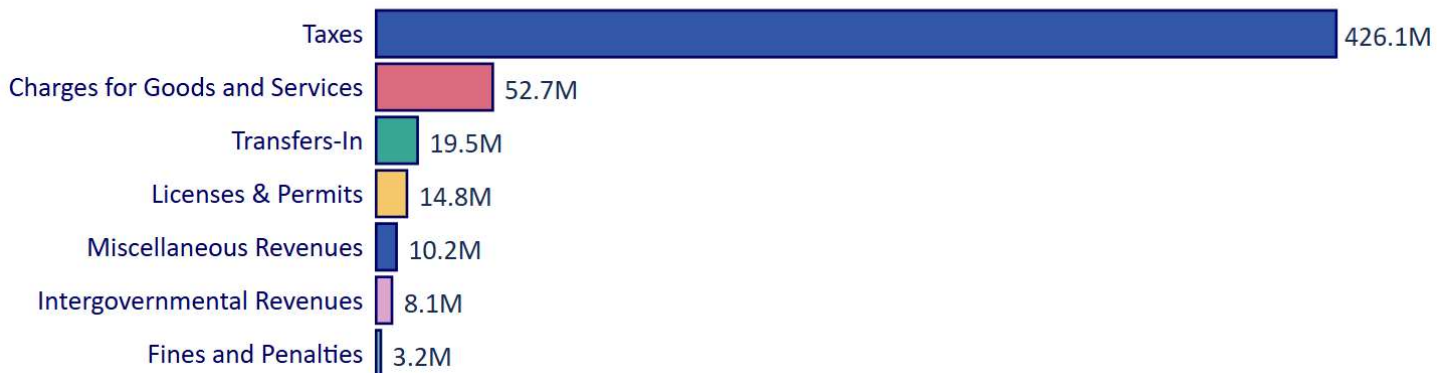
Spokane Citywide Adopted 2025-2026 Biennium Budget - Revenues by Category - \$2.4 billion total



2025-2026 General Fund Revenue

Revenue estimates for the 2025-2026 Adopted Budget for the General Fund amount to \$534.6 million. This is \$63.0 million, or 13.3 percent, more than the revenues budgeted in the 2023-2024 Adopted Budget. The largest dollar increase is from tax revenue. The General Fund is largely funded by taxes which comprise nearly 80 percent of total General Fund revenue. Tax revenue in the General Fund comes from three primary sources: Property Tax, Sales & Use Tax, and Utility Taxes (public & private).

General Fund Adopted 2025-2026 Biennium Budget - Revenues by Category - \$534.6 million total



City of Spokane
2025-2026 Biennium Budget in Brief

2025-2026 Total Adopted Expenditures

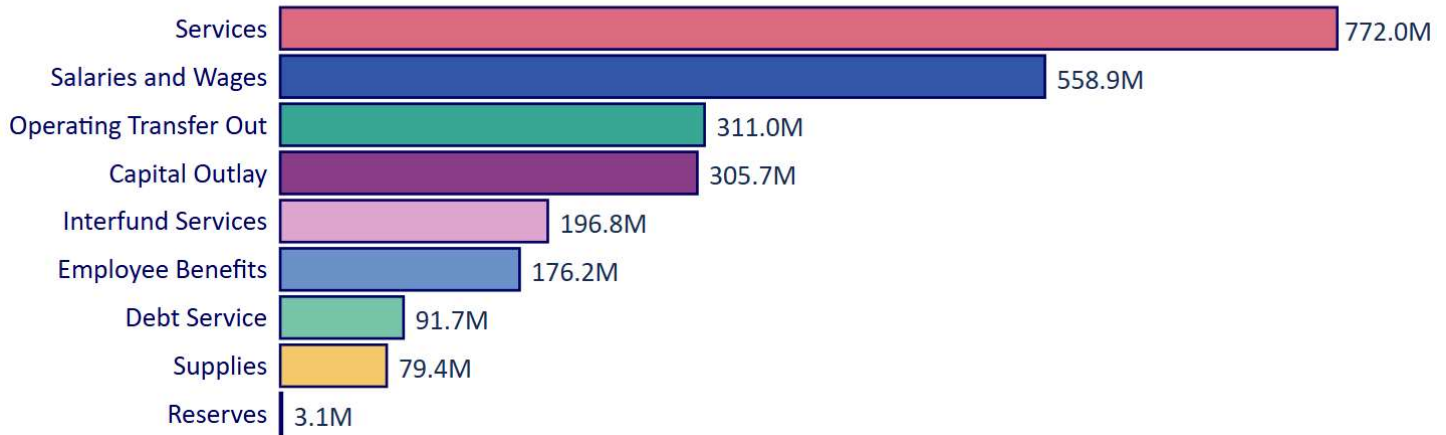
The 2025-2026 Adopted Expenditure Budget is nearly \$2.5 billion, with 2,427.5 authorized full-time equivalent (FTE) positions to provide services to more than 229,000 residents and thousands of annual visitors. The 2025-2026 Adopted Budget is \$177.8 million, or 7.7 percent, more than the 2023-2024 Adopted Budget, primarily due to increases in salaries and benefit expenses both for city employees and for contracted services.

2025-2026 Adopted Biennium Budget Expenditures

Expense Categories	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Services Funds	Fiduciary Funds	TOTAL
Salaries & Wages	207,365,707	176,813,147	-	-	132,560,520	40,662,350	1,529,142	\$558,930,866
Employee Benefits	54,281,283	64,650,302	-	-	43,419,450	13,602,041	252,431	\$176,205,507
Supplies	3,644,768	17,073,241	-	-	33,936,366	24,736,840	16,235	\$79,407,450
Services	38,291,705	215,229,039	96,000	2,367,000	246,636,831	163,413,347	105,966,363	\$772,000,285
Capital Outlay	350,000	17,360,231	-	91,875,766	175,549,771	20,527,507	-	\$305,663,275
Debt Service	-	-	32,787,160	1,052,000	44,849,315	13,002,752	-	\$91,691,227
Interfund Services	35,910,277	41,671,076	-	10,748,000	84,644,611	23,641,560	162,800	\$196,778,324
Operating Transfer Out	194,213,522	59,951,485	820,652	10,870,960	44,438,120	707,956	-	\$311,002,695
Budget Reserves	548,122	1,417,425	-	-	65,015	1,093,440	-	\$3,124,003
Total Citywide Expense	534,605,384	594,165,946	33,703,812	116,913,726	806,099,999	301,387,793	107,926,971	\$2,494,803,632

The following chart shows the 2025-2026 Adopted Budget by expense category. Two categories, Services and Salaries & Wages, account for more than half of citywide appropriations at 30.9% and 22.4% of total expenses, respectively.

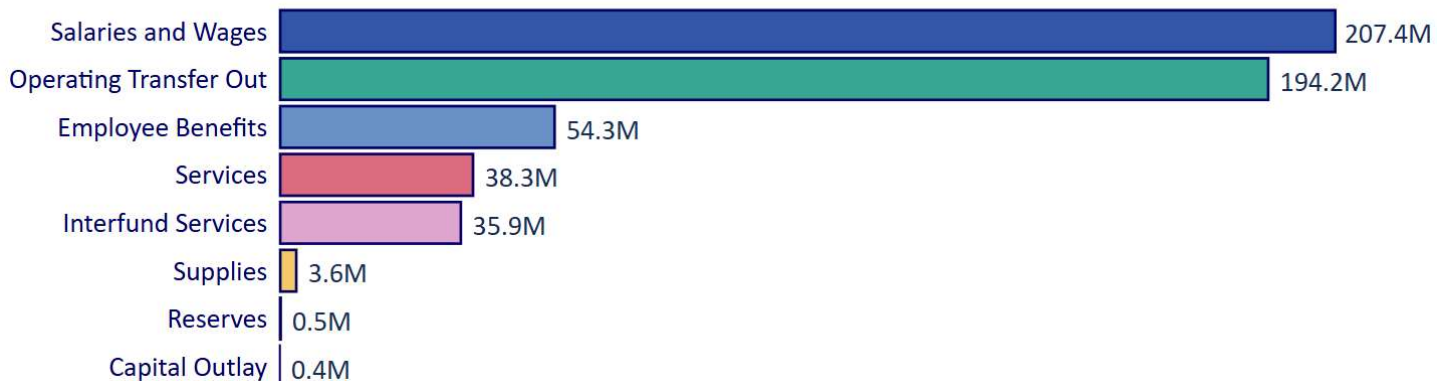
Spokane Citywide Adopted 2025-2026 Biennium Budget - Expenditures by Category - \$2.5 billion total



2025-2026 General Fund Adopted Budget

The 2025-2026 Adopted Budget for the General Fund totals \$534.6 million. This amount is \$63.2 million, or 13.4 percent, more than the 2023-2024 Adopted Budget. The largest increase is in salaries and wages due to cost-of-living adjustments (COLA) and other contractual obligations required by the collective bargaining agreements with the unions, with the largest increase being a 7.0% COLA in the Police Guild's contract for 2025.

General Fund Adopted 2025-2026 Biennium Budget - Expenditures by Category - \$534.6 million total



City of Spokane
2025-2026 Biennium Budget in Brief

2025-2026 Authorized Staffing

The citywide 2025-2026 Adopted Budget authorizes a total of 2,427.5 full-time equivalents (FTE), a decrease of 3.8 FTE, or 0.16%, from the FTE authorized in the 2023-2024 Adopted Budget. In the chart below you can see historical Adopted FTE by Fund Category for each of the biennium budgets since 2019. The 2023-2024 Adopted Budget authorized an increase of 130.7 FTE, or 5.7 percent, from the 2021-2022 Adopted budget. The contraction in the 2025-2026 Adopted Budget is part of an effort to control the escalating cost of personnel wages and benefits in the General Fund and the Internal Service Funds. In 2024, 32.0 Police FTE and 11.0 Criminal Justice Services FTE were transferred from the Public Safety Personnel Levy Fund (Special Revenue Fund) to the General Fund. This transfer had a net-zero impact on citywide FTE, but did have a significant impact on the authorized FTE in the General Fund and Special Revenue Funds as seen in the chart below.

Citywide Adopted Authorized Full Time Equivalents (FTE) by Biennium and Fund Group



2025-2026 General Fund Authorized Staffing

The General Fund’s authorized FTE in the 2025-2026 Adopted Budget is 769.2, an increase of 45.2 FTE, or 6.2%. As previously stated, 43.0 of those FTE were transferred to the General Fund from the Public Safety Personnel Levy Fund which accounts for more than 95% of the increase in the General Fund’s authorized FTE in the 2025-2026 Adopted Budget.

The chart to the right shows all General Fund FTE categorized by function. As is usually the case, Public Safety – specifically Police, accounts for a majority of General Fund FTE. The 458.5 authorized Public Safety FTE is only 28.0 FTE greater than the 430.5 authorized FTE in the 2023-2024 Adopted Budget. This is an effective decrease of 4.0 FTE when considering the transfer of 32.0 Police FTE to the General Fund.

Similarly, the 98.0 authorized Courts & Public Defender FTE is 14.0 FTE greater than the authorized FTE in the 2023-2024 Adopted Budget. This is an effective increase of 3.0 FTE when considering the 11.0 FTE transferred to the General Fund.

All other categories experienced very minor changes, if any, from the 2023-2024 Adopted Budget.

