

# **REGULAR MEETING NOTICE/AGENDA OF THE SPOKANE CITY COUNCIL**

**MEETING OF THURSDAY, AUGUST 22, 2024,  
11:00 A.M. – CITY COUNCIL CHAMBERS**

A regular meeting of the Spokane City Council will be held at **11:00 A.M. on Thursday, August 22, 2024**, in City Council Chambers - City Hall 808 W. Spokane Falls Blvd. The meeting can also be accessed live on CityCable5 and streamed online at <https://my.spokanecity.org/citycable5/live/> and <https://www.facebook.com/spokanecitycouncil> or by calling 408-418-9388 and by using access code 2491 436 7432.

The meeting will be conducted in a study session format and will be open to the public both virtually and in person. No legislative action will be taken. No public testimony will be taken, and discussion will be limited to appropriate officials and staff.

## **Executive Session**

At any time during or after the regular Study Session Agenda, the City Council may choose to adjourn into Executive Session for the purpose of discussing privileged legal matters. This portion of the meeting would be closed to the public pursuant to RCW 42.30.110.

## **Agenda:**

### **Overview of 2025 Budget Adoption Timeline and Discussion about Council Member Budget Priorities**

**AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION:** The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. The Spokane City Council Chamber in the lower level of Spokane City Hall, 808 W. Spokane Falls Blvd., is wheelchair accessible and is equipped with an infrared assistive listening system for persons with hearing loss. Headsets may be checked out (upon presentation of picture I.D.) at the City Cable 5 Production Booth located on the First Floor of the Municipal Building, directly above the Chase Gallery or through the meeting organizer. Individuals requesting reasonable accommodations or further information may call, write, or email Risk Management at 509.625.6221, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or [mlowmaster@spokanecity.org](mailto:mlowmaster@spokanecity.org). Persons who are deaf or hard of hearing may contact Risk Management through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.

# CITY COUNCIL BIENNIAL BUDGETING OVERVIEW





# Agenda

Review Required Council Budget Actions

Highlight Calendar Events

Set Priorities/Strategic Objectives

Questions

# Major Council Activities



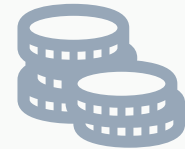
Review CFO's Revenue  
Estimates



Hold Public Revenue Hearing;  
Vote on Property Tax Levy



Hold Public Preliminary  
Budget Hearing



Hold Final Budget Hearing;  
Adopt Final Budget



## Received This Calendar

- Summarizes RCW Required Dates/Actions

## Modified by Budget Department

- Want to See Earlier Action
- Distributed Budget Department's Proposed Timeline

Pre-Budget	Council Planning Meeting(s)	Adopt/Update financial policies; Public hearings for capital facility plan updates; Public forums/outreach; Mayor/CFO communicates bgt objectives to staff
9 Sep-24	Budget requests to Dept Heads - 14 days to complete	RCW 35.34.050 On or before 2 <sup>nd</sup> Monday in Sept, CFO writes to all Dept Heads, giving 2 weeks to turn in estimates of all Revenues + Expenditures planned for next fiscal biennium (excl. ad valorem)
9 to 22 Sep-24	Proposed Preliminary Budget	Dept Heads complete proposed bghts (revenues + expenditures); CFO prepares estimates for debt service, ad valorem, etc.
23 Sep-24	Budget Estimates Filed by Dept Heads	RCW 35.34.050
25 Sep-24	Implicit Price Deflator Calculated	Measures effect of inflation on real value of economy; Important for estimating property tax rates and whether City may take 1% levy increase w/out declaring substantial need (As of 2Q-24 > 2.5%)
1 Oct-24	CFO Presents Estimated Bgt to Mayor	RCW 35.34.070 On or before 1 <sup>st</sup> business day of Oct, CFO presents proposed preliminary budget to Mayor, including: 1) Requested expenditures by Dept 2) Projected revenues to fund each program 3) Revenue section must show (in comparison and table): a) each fund's actual rcpts - last biennium b) each fund's estimated rcpts- current year (CY) c) each fund's projected rcpts - next fiscal biennium i) including ad valorem and unencumbered balances available to roll-over 4) Debt service estimates 5) Must show last 2 years (as the used biennial bgt); est'd CY; projected next 2 years
7 Oct-24	Mayor Presents Revenue Estimates to Council	Council reviews revenues estimates and IPD to weigh need for property tax increase
Mid-Oct to Mid-Nov	1 <sup>st</sup> Public Hearing: Revenue Hearing	RE: Revenue sources; possible prop tax inc. (RCW84.35.120)
2 Nov-24	Mayor Prepares Preliminary Budget and Budget Message; Delivers to Council	RCW 35.34.090, 090 Must contain: (i) Explanation; (ii) Outline fiscal policies/programs 1/1/25-12/31/26; (iii) Statement connecting allocation of funds to policies; (iv) Justification for salient changes from previous biennium in revenues/appropriations; (v) Explanation of fiscal policy changes
1 to 18 Nov-24	Publish Notice of Preliminary Bgt and Final Hearing	RCW 35.34.090
1 to 15 Nov-24	2 <sup>nd</sup> Public Hearing: Preliminary Budget	RCW 35.34.090 On or before 1 <sup>st</sup> Mon in Dec, must hold public hearing on preliminary budget and may require dept heads to be present
21 Nov-24	Copies of Bgt Available to Public	
30 Nov-24	Property Tax Levies Set by Ordinance, Filed w/ County	
2 Dec-24	3 <sup>rd</sup> Public Hearing: Final Budget	RCW 35.34.110 On or before 1 <sup>st</sup> Mon in Dec, must hold public hearing on final budget; May continue discussion thru 7 Dec-24 at latest (25 <sup>th</sup> day prior to next FY.
31 Dec-24	Budget Adoption Deadline	RCW 35.34.120 Council adopts final budget through ordinance.
Sep to Dec-26	Mid-Biennial Rev & Modification for 2 <sup>nd</sup> year of biennium	RCW 35.34.130
1st Mon Oct-26	Revenue Estimate: Ad Valorem for 2 <sup>nd</sup> year of biennium	RCW 35.34.230 Council must pass ordinance estimating revenue nec'y to collect from ad valorem taxes.
Quarterly 2025-2026	Quarterly variance reports from CFO to Council.	RCW 35.34.240

Sep 2024						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Oct 2024						
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Nov 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

# Statutory –vs- Internal Calendar



# Calendar of Key Events

<b>September</b>	
23	Council Budget Due

<b>October</b>	
1	CFO Presents Revenue Est
18	REVENUE HEARING
26	CFO Presents Ad Valorem Est

<b>November</b>	
1	Mayor Presents Proposed Bgt
4	Vote on Prop Tax Levy
11	PRELIMINARY BGT HEARING
15	FINAL BGT HEARING
27	Property Tax Cert to County

<b>December</b>	
9	ADOPT FINAL BUDGET



# Setting Strategic Budget Priorities

New Biennial Budget Process.



# THANK YOU

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Council Budget Director  
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