

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                               |  |  |  | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change      |           |
|-----------------------------------------------|--|--|--|------------------------|-------------|-------------------------|-------------|-------------|-----------|
| Fund > Department > Program > Type Code       |  |  |  | Revenues               | Expenses    | Revenues                | Expenses    | Revenues    | Expenses  |
| 0100-General Fund                             |  |  |  | 534,643,292            | 534,605,384 | 534,350,523             | 534,140,678 | (292,769)   | (464,706) |
| 0020 - Nondepartmental                        |  |  |  | 466,420,671            | 16,056,742  | 466,451,671             | 17,875,300  | 31,000      | 1,818,558 |
| 30830-Human Rights                            |  |  |  |                        | 5,000       |                         | 5,000       |             | -         |
| 54999-Other Misc Charges                      |  |  |  |                        | 5,000       |                         | 5,000       |             | -         |
| 36231-U-District PDA                          |  |  |  |                        | 2,031,336   |                         | 1,307,010   |             | (724,326) |
| 54201-Contractual Services                    |  |  |  |                        | 2,031,336   |                         | 1,307,010   |             | (724,326) |
| 36232-Northeast PDA                           |  |  |  |                        | 863,700     |                         | 1,249,960   |             | 386,260   |
| 54201-Contractual Services                    |  |  |  |                        | 863,700     |                         | 1,249,960   |             | 386,260   |
| 36233-West Plains PDA                         |  |  |  |                        | 2,104,904   |                         | 2,375,980   |             | 271,076   |
| 54201-Contractual Services                    |  |  |  |                        | 2,104,904   |                         | 2,375,980   |             | 271,076   |
| 53210-Arts                                    |  |  |  |                        | 987,816     |                         | 1,034,534   |             | 46,718    |
| 54201-Contractual Services                    |  |  |  |                        | 987,816     |                         | 1,034,534   |             | 46,718    |
| 58102-Landlord-Tenant                         |  |  |  | 166,000                | -           | 153,780                 | 1,500       | (12,220)    | 1,500     |
| 32195-Residential Rental Registry             |  |  |  | 166,000                |             | 153,780                 |             | (12,220)    |           |
| 54914-Bank Fees                               |  |  |  |                        | -           |                         | 1,500       |             | 1,500     |
| 79219-East Sprague (Udistrict)                |  |  |  | -                      | 602,215     | 1,215,591               | 1,587,884   | 1,215,591   | 985,669   |
| 33778-U-District Public Development Authority |  |  |  | -                      |             | 1,215,591               |             | 1,215,591   |           |
| 80102-Operating Transfer Out-Debt             |  |  |  |                        | 602,215     |                         | 1,587,884   |             | 985,669   |
| 88100-Nondepartmental Administration          |  |  |  | 465,359,231            | 3,869,815   | 464,208,700             | 4,761,476   | (1,150,531) | 891,661   |
| 31112-Property Taxes-Current Year             |  |  |  | 108,770,668            |             | 108,872,917             |             | 102,249     |           |
| 31116-Property Taxes-Prior Years              |  |  |  | 2,000,000              |             | 2,099,145               |             | 99,145      |           |
| 31119-Est Uncollectble Prop Tax               |  |  |  | -                      |             | (1,099,145)             |             | (1,099,145) |           |
| 31310-Local Retail Sales/Use Tax              |  |  |  | 121,740,000            |             | 120,463,285             |             | (1,276,715) |           |
| 31360-Natural Gas Use Tax                     |  |  |  | 500,000                |             | 352,751                 |             | (147,249)   |           |
| 31451-Interfund Tax-Electricity               |  |  |  | 1,250,000              |             | 1,208,000               |             | (42,000)    |           |
| 31452-Interfund Tax-Water                     |  |  |  | 24,154,000             |             | 23,757,000              |             | (397,000)   |           |
| 31453-IF Tax-Integrated Capital Mgmt          |  |  |  | 22,381,000             |             | 23,781,000              |             | 1,400,000   |           |
| 31454-Interfund Tax-Sewer                     |  |  |  | 30,136,001             |             | 29,476,000              |             | (660,001)   |           |
| 31455-Interfund Tax-Solid Waste               |  |  |  | 33,572,000             |             | 32,828,000              |             | (744,000)   |           |
| 31456-Interfund Tax - Stormwater              |  |  |  | 4,298,000              |             | 4,227,000               |             | (71,000)    |           |
| 31459-Interfund Tax-Other                     |  |  |  | 590,000                |             | 552,000                 |             | (38,000)    |           |
| 31641-B&O Taxes Priv Util-Elec                |  |  |  | 34,020,000             |             | 33,359,031              |             | (660,969)   |           |
| 31643-B&O Taxes Priv Util-Gas                 |  |  |  | 14,786,755             |             | 14,912,632              |             | 125,877     |           |
| 31645-B&O Taxes Priv Util-Garbage             |  |  |  | 840,000                |             | 734,857                 |             | (105,143)   |           |
| 31647-B&O Taxes Priv Util-Telephone           |  |  |  | 5,530,000              |             | 5,830,643               |             | 300,643     |           |
| 31674-Utility Tax - Sewer                     |  |  |  | -                      |             | 10,535                  |             | 10,535      |           |
| 31679-Utility Tax-Other                       |  |  |  | 5,600,000              |             | 5,586,757               |             | (13,243)    |           |
| 31681-Punch Boards/Pull Tabs                  |  |  |  | 710,325                |             | 687,955                 |             | (22,370)    |           |
| 31683-Amusement Games                         |  |  |  | 30,000                 |             | 30,000                  |             | -           |           |
| 31684-Card Games                              |  |  |  | 100,000                |             | 100,000                 |             | -           |           |
| 31720-Leasehold Excise Tax                    |  |  |  | 615,000                |             | 603,798                 |             | (11,202)    |           |
| 31811-Admission Tax                           |  |  |  | 3,369,960              |             | 3,521,613               |             | 151,653     |           |
| 31911-Penalty/Int Delinquent Taxes            |  |  |  | 392,000                |             | 392,000                 |             | -           |           |
| 32162-License/Permit-Taxi/Hire Op             |  |  |  | 30,000                 |             | 26,510                  |             | (3,490)     |           |
| 32170-License/Permit-Amusements               |  |  |  | 30,000                 |             | 35,300                  |             | 5,300       |           |
| 32191-Franchise Fees                          |  |  |  | 4,614,331              |             | 4,232,452               |             | (381,879)   |           |
| 32192-Othr Bus Registrations/Permits          |  |  |  | 9,618,140              |             | 10,350,315              |             | 732,175     |           |
| 33694-Liquor/Beer Excise Tax                  |  |  |  | 3,049,289              |             | 3,152,216               |             | 102,927     |           |
| 33695-Liquor Board Profits                    |  |  |  | 2,706,049              |             | 2,721,079               |             | 15,030      |           |
| 34192-Lease Revenue                           |  |  |  | 1,872,300              |             | 1,872,300               |             | -           |           |
| 34199-Other General Govt Services             |  |  |  | 1,051                  |             | 1,051                   |             | -           |           |
| 34879-IF Indirect Costs                       |  |  |  | 15,241,689             |             | 15,933,208              |             | 691,519     |           |
| 35990-Misc Fines/Penalties                    |  |  |  | 30,000                 |             | 30,000                  |             | -           |           |
| 36111-Investment Interest/Dividends           |  |  |  | 6,830,000              |             | 7,377,080               |             | 547,080     |           |
| 36113-Earnings Credit                         |  |  |  | 15,000                 |             | 15,000                  |             | -           |           |
| 36140-Interest On Cont/Notes/Ar               |  |  |  | 200,000                |             | 280,000                 |             | 80,000      |           |
| 36141-Lease Interest Revenue                  |  |  |  | -                      |             | 75,000                  |             | 75,000      |           |
| 36145-Ar Late Fee                             |  |  |  | 1,023                  |             | 1,023                   |             | -           |           |
| 36181-Amort Of Prem/Disc Lt Invst             |  |  |  | 1,534,650              |             | 1,600,000               |             | 65,350      |           |
| 36231-Parking                                 |  |  |  | -                      |             | 33,853                  |             | 33,853      |           |
| 36291-Other Rents/Charges                     |  |  |  | 200,000                |             | 184,539                 |             | (15,461)    |           |
| 39791-From Developer Services Center          |  |  |  | 4,000,000              |             | 4,000,000               |             | -           |           |
| 51660-Medicare Part B                         |  |  |  |                        | 548,500     |                         | 553,500     |             | 5,000     |
| 53105-Non-Travel Meals/Lght Rfrshmt           |  |  |  |                        | 4,000       |                         | 4,000       |             | -         |
| 54101-Professional Services                   |  |  |  |                        | 222,056     |                         | 257,056     |             | 35,000    |
| 54105-Legal Services                          |  |  |  |                        | 700,000     |                         | 750,000     |             | 50,000    |
| 54125-IF Financial Services                   |  |  |  |                        | -           |                         | 14,962      |             | 14,962    |
| 54201-Contractual Services                    |  |  |  |                        | 583,000     |                         | 1,365,495   |             | 782,495   |
| 54203-Surveys/Studies                         |  |  |  |                        | 40,000      |                         | 40,000      |             | -         |
| 54204-Other Contractual Services              |  |  |  |                        | -           |                         | 1,233       |             | 1,233     |
| 54261-Spokane County                          |  |  |  |                        | 1,160,000   |                         | 1,160,000   |             | -         |
| 54265-Operating Assessments/Taxes             |  |  |  |                        | 12,000      |                         | 12,000      |             | -         |
| 54451-Advertising                             |  |  |  |                        | 4,000       |                         | 4,000       |             | -         |
| 54904-Oth Dues/Subscriptns/Membershp          |  |  |  |                        | 293,427     |                         | 293,427     |             | -         |
| 54918-Interest On Taxpayer Refunds            |  |  |  |                        | 4,000       |                         | 7,000       |             | 3,000     |
| 54999-Other Misc Charges                      |  |  |  |                        | 4,000       |                         | 4,000       |             | -         |
| 59951-Reserve For Budget Adjustment           |  |  |  |                        | 200,000     |                         | 200,000     |             | -         |
| 80102-Operating Transfer Out-Debt             |  |  |  |                        | 94,832      |                         | 94,803      |             | (29)      |
| 88140-Annexation                              |  |  |  | 895,440                | 4,135,896   | 873,600                 | 4,135,896   | (21,840)    | -         |
| 36999-Other General Misc Revenue              |  |  |  | 895,440                |             | 873,600                 |             | (21,840)    |           |
| 54201-Contractual Services                    |  |  |  |                        | 4,135,896   |                         | 4,135,896   |             | -         |
| 88300-Nondept Community Improvements          |  |  |  |                        | 1,332,060   |                         | 1,261,060   |             | (71,000)  |
| 54101-Professional Services                   |  |  |  |                        | 200,000     |                         | 200,000     |             | -         |

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|-----------------------------------------|--|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |  |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |  | 54201-Contractual Services           |  |                        | 142,500   |                         | 142,500   |          | -        |
|                                         |  | 54265-Operating Assessments/Taxes    |  |                        | 989,560   |                         | 918,560   |          | (71,000) |
|                                         |  | 88400-Nondepartmental Transportation |  |                        | 124,000   |                         | 155,000   |          | 31,000   |
|                                         |  | 54201-Contractual Services           |  |                        | 90,000    |                         | 120,000   |          | 30,000   |
|                                         |  | 54265-Operating Assessments/Taxes    |  |                        | 34,000    |                         | 35,000    |          | 1,000    |
| 0030 - Office of Police Ombuds          |  |                                      |  | 464,290                | 1,652,053 | 530,005                 | 1,670,213 | 65,715   | 18,160   |
|                                         |  | 11500-Staff Services/Facilities      |  | 464,290                | 1,582,053 | 530,005                 | 1,578,308 | 65,715   | (3,745)  |
|                                         |  | 39773-From Other Special Rev Fund    |  | 464,290                |           | 530,005                 |           | 65,715   |          |
|                                         |  | 51001-Base Wages                     |  |                        | 947,744   |                         | 879,790   |          | (67,954) |
|                                         |  | 51210-Overtime                       |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  | 51275-Annual Leave Payout            |  |                        | 19,000    |                         | 19,000    |          | -        |
|                                         |  | 51290-Longevity Pay                  |  |                        | 548       |                         | 548       |          | -        |
|                                         |  | 51600-Auto Allowance                 |  |                        | 4,230     |                         | 4,230     |          | -        |
|                                         |  | 51640-Deferred Compensation-Matching |  |                        | 13,200    |                         | 14,424    |          | 1,224    |
|                                         |  | 52110-Social Security                |  |                        | 78,216    |                         | 70,086    |          | (8,130)  |
|                                         |  | 52210-Retirement                     |  |                        | 103,978   |                         | 96,676    |          | (7,303)  |
|                                         |  | 52310-Medical Insurance              |  |                        | 51,377    |                         | 73,899    |          | 22,522   |
|                                         |  | 52320-Dental Insurance               |  |                        | 6,864     |                         | 8,412     |          | 1,548    |
|                                         |  | 52330-Life Insurance                 |  |                        | 2,804     |                         | 2,951     |          | 148      |
|                                         |  | 52340-Disability Insurance           |  |                        | 1,392     |                         | 1,393     |          | 1        |
|                                         |  | 52400-Industrial Insurance           |  |                        | 1,075     |                         | 1,275     |          | 200      |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  |                        | 1,899     |                         | 2,240     |          | 342      |
|                                         |  | 53101-Office Supplies                |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  | 53102-Publications                   |  |                        | 2,860     |                         | 2,860     |          | -        |
|                                         |  | 53103-Postage                        |  |                        | 200       |                         | 200       |          | -        |
|                                         |  | 53104-Software (Noncapitalized)      |  |                        | 13,100    |                         | 13,100    |          | -        |
|                                         |  | 53502-Minor Equipment                |  |                        | 600       |                         | 600       |          | -        |
|                                         |  | 54101-Professional Services          |  |                        | 55,000    |                         | 76,905    |          | 21,905   |
|                                         |  | 54105-Legal Services                 |  |                        | 24,000    |                         | 24,000    |          | -        |
|                                         |  | 54124-IF Office Performance Mgmt Svc |  |                        | 2,857     |                         | 2,198     |          | (659)    |
|                                         |  | 54125-IF Financial Services          |  |                        | 9,047     |                         | 12,964    |          | 3,917    |
|                                         |  | 54127-IF Centralized Purchasing      |  |                        | 4,326     |                         | 4,305     |          | (21)     |
|                                         |  | 54128-IF Centralized Accounting      |  |                        | 5,252     |                         | 5,541     |          | 289      |
|                                         |  | 54131-IF Risk Managment              |  |                        | 3,494     |                         | 3,451     |          | (43)     |
|                                         |  | 54133-IF Workers' Comp               |  |                        | 3,407     |                         | 3,721     |          | 314      |
|                                         |  | 54134-IF Custodial Service           |  |                        | 11,235    |                         | 13,772    |          | 2,537    |
|                                         |  | 54302-Cell Phone                     |  |                        | 3,300     |                         | 3,300     |          | -        |
|                                         |  | 54321-IF IT Expenses                 |  |                        | 71,069    |                         | 71,402    |          | 333      |
|                                         |  | 54324-IF IT Replacement              |  |                        | 8,518     |                         | 4,259     |          | (4,259)  |
|                                         |  | 54401-Airfare                        |  |                        | 4,250     |                         | 4,250     |          | -        |
|                                         |  | 54402-Local Mileage                  |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  | 54407-Lodging                        |  |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |  | 54408-Per Diem                       |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  | 54409-Other Transportation Expenses  |  |                        | 1,800     |                         | 1,800     |          | -        |
|                                         |  | 54501-Operating Rentals/Leases       |  |                        | 3,400     |                         | 3,400     |          | -        |
|                                         |  | 54842-IF Facility Repairs            |  |                        | 35,212    |                         | 38,031    |          | 2,819    |
|                                         |  | 54901-Misc Services/Charges          |  |                        | 1,200     |                         | 1,200     |          | -        |
|                                         |  | 54902-Registration/Schooling         |  |                        | 72,000    |                         | 93,905    |          | 21,905   |
|                                         |  | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 2,600     |                         | 2,600     |          | -        |
|                                         |  | 54909-Printing/Binding/Repro         |  |                        | -         |                         | 4,620     |          | 4,620    |
|                                         |  | 11620-Police Ombuds Commission       |  |                        | 70,000    |                         | 91,905    |          | 21,905   |
|                                         |  | 53101-Office Supplies                |  |                        | 200       |                         | 200       |          | -        |
|                                         |  | 54101-Professional Services          |  |                        | 50,000    |                         | 71,905    |          | 21,905   |
|                                         |  | 54401-Airfare                        |  |                        | 4,900     |                         | 4,900     |          | -        |
|                                         |  | 54407-Lodging                        |  |                        | 4,900     |                         | 4,900     |          | -        |
|                                         |  | 54902-Registration/Schooling         |  |                        | 10,000    |                         | 10,000    |          | -        |
| 0230 - Civil Service                    |  |                                      |  |                        | 4,145,982 |                         | 4,164,654 |          | 18,672   |
|                                         |  | 30600-Civil Service                  |  |                        | 4,145,982 |                         | 4,164,654 |          | 18,672   |
|                                         |  | 51001-Base Wages                     |  |                        | 2,585,051 |                         | 2,597,965 |          | 12,915   |
|                                         |  | 51275-Annual Leave Payout            |  |                        | -         |                         | 14,000    |          | 14,000   |
|                                         |  | 51290-Longevity Pay                  |  |                        | 5,498     |                         | 5,498     |          | -        |
|                                         |  | 51640-Deferred Compensation-Matching |  |                        | 41,760    |                         | 41,760    |          | -        |
|                                         |  | 52110-Social Security                |  |                        | 197,931   |                         | 199,165   |          | 1,234    |
|                                         |  | 52210-Retirement                     |  |                        | 284,960   |                         | 286,381   |          | 1,421    |
|                                         |  | 52310-Medical Insurance              |  |                        | 285,211   |                         | 292,154   |          | 6,943    |
|                                         |  | 52320-Dental Insurance               |  |                        | 36,912    |                         | 36,912    |          | -        |
|                                         |  | 52330-Life Insurance                 |  |                        | 9,989     |                         | 9,918     |          | (71)     |
|                                         |  | 52340-Disability Insurance           |  |                        | 4,746     |                         | 4,767     |          | 21       |
|                                         |  | 52400-Industrial Insurance           |  |                        | 4,300     |                         | 4,362     |          | 62       |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  |                        | 6,788     |                         | 7,632     |          | 844      |
|                                         |  | 53101-Office Supplies                |  |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |  | 53103-Postage                        |  |                        | 500       |                         | 500       |          | -        |
|                                         |  | 53104-Software (Noncapitalized)      |  |                        | 2,000     |                         | 11,500    |          | 9,500    |
|                                         |  | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  | 53201-Operating Supplies             |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  | 53502-Minor Equipment                |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  | 53521-Computers                      |  |                        | 14,000    |                         | 14,000    |          | -        |
|                                         |  | 54101-Professional Services          |  |                        | 81,000    |                         | 81,000    |          | -        |
|                                         |  | 54124-IF Office Performance Mgmt Svc |  |                        | 11,081    |                         | 7,525     |          | (3,556)  |
|                                         |  | 54125-IF Financial Services          |  |                        | 12,069    |                         | 11,645    |          | (424)    |
|                                         |  | 54127-IF Centralized Purchasing      |  |                        | 4,326     |                         | 4,305     |          | (21)     |
|                                         |  | 54128-IF Centralized Accounting      |  |                        | 11,471    |                         | 10,846    |          | (625)    |
|                                         |  | 54129-IF My Spokane                  |  |                        | 1,823     |                         | 1,536     |          | (287)    |

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|-----------------------------------------|-----------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|-------------|
| Fund > Department > Program > Type Code |                       |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses    |
|                                         |                       | 54131-IF Risk Managment              |  |                        | 11,665    |                         | 11,820    |          | 155         |
|                                         |                       | 54133-IF Workers' Comp               |  |                        | 10,367    |                         | 11,910    |          | 1,543       |
|                                         |                       | 54134-IF Custodial Service           |  |                        | 28,041    |                         | 28,060    |          | 19          |
|                                         |                       | 54302-Cell Phone                     |  |                        | 2,600     |                         | 2,600     |          | -           |
|                                         |                       | 54321-IF IT Expenses                 |  |                        | 216,642   |                         | 219,238   |          | 2,596       |
|                                         |                       | 54324-IF IT Replacement              |  |                        | 39,558    |                         | 19,779    |          | (19,779)    |
|                                         |                       | 54451-Advertising                    |  |                        | 110,000   |                         | 110,000   |          | -           |
|                                         |                       | 54501-Operating Rentals/Leases       |  |                        | 1,800     |                         | 1,800     |          | -           |
|                                         |                       | 54802-Building Repairs/Maintenance   |  |                        | 1,000     |                         | 1,000     |          | -           |
|                                         |                       | 54803-Equipment Repairs/Maintenance  |  |                        | 1,000     |                         | 1,000     |          | -           |
|                                         |                       | 54842-IF Facility Repairs            |  |                        | 87,892    |                         | 79,796    |          | (8,096)     |
|                                         |                       | 54847-IF Motor Pool                  |  |                        | 1,000     |                         | 1,000     |          | -           |
|                                         |                       | 54902-Registration/Schooling         |  |                        | 6,000     |                         | 6,000     |          | -           |
|                                         |                       | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 4,000     |                         | 4,000     |          | -           |
|                                         |                       | 54909-Printing/Binding/Repro         |  |                        | 3,000     |                         | 3,280     |          | 280         |
|                                         |                       | 54999-Other Misc Charges             |  |                        | 5,000     |                         | 5,000     |          | -           |
| 0260 - Office of the City Clerk         |                       |                                      |  | 1,500                  | 2,177,604 | 1,850                   | 2,182,127 | 350      | 4,523       |
|                                         | 32100-City Clerk      |                                      |  | 1,500                  | 2,177,604 | 1,850                   | 2,182,127 | 350      | 4,523       |
|                                         |                       | 34181-Data/Word Process/Duplicating  |  | 1,500                  |           | 1,850                   |           | 350      |             |
|                                         |                       | 51001-Base Wages                     |  |                        | 1,296,925 |                         | 1,313,954 |          | 17,030      |
|                                         |                       | 51275-Annual Leave Payout            |  |                        | 17,000    |                         | 17,000    |          | -           |
|                                         |                       | 51290-Longevity Pay                  |  |                        | 4,777     |                         | 4,595     |          | (183)       |
|                                         |                       | 51640-Deferred Compensation-Matching |  |                        | 17,456    |                         | 16,304    |          | (1,152)     |
|                                         |                       | 52110-Social Security                |  |                        | 99,580    |                         | 100,869   |          | 1,289       |
|                                         |                       | 52210-Retirement                     |  |                        | 143,187   |                         | 145,040   |          | 1,853       |
|                                         |                       | 52310-Medical Insurance              |  |                        | 196,937   |                         | 187,006   |          | (9,930)     |
|                                         |                       | 52320-Dental Insurance               |  |                        | 26,734    |                         | 26,734    |          | -           |
|                                         |                       | 52330-Life Insurance                 |  |                        | 5,096     |                         | 5,108     |          | 12          |
|                                         |                       | 52340-Disability Insurance           |  |                        | 927       |                         | 927       |          | -           |
|                                         |                       | 52400-Industrial Insurance           |  |                        | 3,099     |                         | 3,145     |          | 46          |
|                                         |                       | 52600-Wa Paid Family & Medical Leave |  |                        | 3,411     |                         | 3,889     |          | 478         |
|                                         |                       | 53101-Office Supplies                |  |                        | 3,000     |                         | 3,000     |          | -           |
|                                         |                       | 53103-Postage                        |  |                        | 2,500     |                         | 2,500     |          | -           |
|                                         |                       | 53104-Software (Noncapitalized)      |  |                        | 2,000     |                         | 2,000     |          | -           |
|                                         |                       | 53201-Operating Supplies             |  |                        | 700       |                         | 700       |          | -           |
|                                         |                       | 53502-Minor Equipment                |  |                        | 500       |                         | 500       |          | -           |
|                                         |                       | 53505-Office Furniture (Non Capital) |  |                        | 2,000     |                         | 2,000     |          | -           |
|                                         |                       | 53521-Computers                      |  |                        | 3,000     |                         | 3,000     |          | -           |
|                                         |                       | 54124-IF Office Performance Mgmt Svc |  |                        | 6,689     |                         | 4,704     |          | (1,985)     |
|                                         |                       | 54125-IF Financial Services          |  |                        | 10,935    |                         | 9,971     |          | (964)       |
|                                         |                       | 54128-IF Centralized Accounting      |  |                        | 5,680     |                         | 5,981     |          | 301         |
|                                         |                       | 54129-IF My Spokane                  |  |                        | 3,778     |                         | 4,413     |          | 635         |
|                                         |                       | 54131-IF Risk Managment              |  |                        | 6,631     |                         | 6,792     |          | 161         |
|                                         |                       | 54132-IF Unemployment                |  |                        | 10,684    |                         | 5,342     |          | (5,342)     |
|                                         |                       | 54133-IF Workers' Comp               |  |                        | 8,500     |                         | 9,751     |          | 1,251       |
|                                         |                       | 54134-IF Custodial Service           |  |                        | 16,127    |                         | 18,383    |          | 2,256       |
|                                         |                       | 54201-Contractual Services           |  |                        | 108,000   |                         | 108,000   |          | -           |
|                                         |                       | 54321-IF IT Expenses                 |  |                        | 92,366    |                         | 91,596    |          | (770)       |
|                                         |                       | 54324-IF IT Replacement              |  |                        | 14,736    |                         | 7,368     |          | (7,368)     |
|                                         |                       | 54404-Operational Travel             |  |                        | 3,000     |                         | 3,000     |          | -           |
|                                         |                       | 54451-Advertising                    |  |                        | 4,000     |                         | 4,350     |          | 350         |
|                                         |                       | 54842-IF Facility Repairs            |  |                        | 50,550    |                         | 51,275    |          | 725         |
|                                         |                       | 54901-Misc Services/Charges          |  |                        | 200       |                         | 200       |          | -           |
|                                         |                       | 54902-Registration/Schooling         |  |                        | 4,000     |                         | 4,000     |          | -           |
|                                         |                       | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 2,500     |                         | 2,500     |          | -           |
|                                         |                       | 54909-Printing/Binding/Repro         |  |                        | 400       |                         | 6,230     |          | 5,830       |
| 0300 - Human Services                   |                       |                                      |  | 66,405                 | 6,131,060 | 67,008                  | 4,131,060 | 603      | (2,000,000) |
|                                         | 53010-Human Services  |                                      |  | 66,405                 | 4,614,660 | 67,008                  | 3,614,660 | 603      | (1,000,000) |
|                                         |                       | 33694-Liquor/Beer Excise Tax         |  | 32,051                 |           | 32,463                  |           | 412      |             |
|                                         |                       | 33695-Liquor Board Profits           |  | 34,354                 |           | 34,545                  |           | 191      |             |
|                                         |                       | 51991-Contra Salaries                |  |                        | 294,000   |                         | 294,000   |          | -           |
|                                         |                       | 52991-Contra Benefits                |  |                        | 111,720   |                         | 111,720   |          | -           |
|                                         |                       | 53104-Software (Noncapitalized)      |  |                        | 17,000    |                         | 17,000    |          | -           |
|                                         |                       | 53201-Operating Supplies             |  |                        | 12,000    |                         | 12,000    |          | -           |
|                                         |                       | 53502-Minor Equipment                |  |                        | 9,000     |                         | 9,000     |          | -           |
|                                         |                       | 54101-Professional Services          |  |                        | 64,000    |                         | 64,000    |          | -           |
|                                         |                       | 54201-Contractual Services           |  |                        | 3,650,000 |                         | 2,650,000 |          | (1,000,000) |
|                                         |                       | 54204-Other Contractual Services     |  |                        | 800       |                         | 800       |          | -           |
|                                         |                       | 54214-Subscription Based It Arngmts  |  |                        | 5,200     |                         | 5,200     |          | -           |
|                                         |                       | 54302-Cell Phone                     |  |                        | 3,000     |                         | 3,000     |          | -           |
|                                         |                       | 54501-Operating Rentals/Leases       |  |                        | 50,000    |                         | 50,000    |          | -           |
|                                         |                       | 54902-Registration/Schooling         |  |                        | 2,400     |                         | 2,400     |          | -           |
|                                         |                       | 54914-Bank Fees                      |  |                        | 1,260     |                         | 1,260     |          | -           |
|                                         |                       | 54992-Contra Other Sup/Svc/Equip     |  |                        | 394,280   |                         | 394,280   |          | -           |
|                                         | 53011-Warming Centers |                                      |  |                        | 1,516,400 |                         | 516,400   |          | (1,000,000) |
|                                         |                       | 54201-Contractual Services           |  |                        | 1,500,000 |                         | 500,000   |          | (1,000,000) |
|                                         |                       | 54701-Public Utility Service         |  |                        | 14,400    |                         | 14,400    |          | -           |
|                                         |                       | 54920-Alarm/Security Services        |  |                        | 2,000     |                         | 2,000     |          | -           |
| 0320 - Council                          |                       |                                      |  |                        | 6,073,972 |                         | 5,586,906 |          | (487,066)   |
|                                         | 36100-Council         |                                      |  |                        | 3,274,487 |                         | 2,903,539 |          | (370,947)   |
|                                         |                       | 51001-Base Wages                     |  |                        | 1,646,825 |                         | 1,343,634 |          | (303,191)   |
|                                         |                       | 51002-Temp/Seasonal Wages            |  |                        | 30,000    |                         | 30,000    |          | -           |
|                                         |                       | 51275-Annual Leave Payout            |  |                        | 15,000    |                         | 11,500    |          | (3,500)     |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                        | 2025-26 Adopted Budget |          | 2025-26 Modified Budget |          | Change   |          |
|-----------------------------------------|--|--|----------------------------------------|------------------------|----------|-------------------------|----------|----------|----------|
| Fund > Department > Program > Type Code |  |  |                                        | Revenues               | Expenses | Revenues                | Expenses | Revenues | Expenses |
|                                         |  |  | 51600-Auto Allowance                   |                        | 1,000    |                         | 500      |          | (500)    |
|                                         |  |  | 51615-Parking Allowance                |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching   |                        | 19,200   |                         | 14,760   |          | (4,440)  |
|                                         |  |  | 52110-Social Security                  |                        | 125,982  |                         | 102,788  |          | (23,194) |
|                                         |  |  | 52210-Retirement                       |                        | 181,151  |                         | 147,800  |          | (33,351) |
|                                         |  |  | 52310-Medical Insurance                |                        | 113,796  |                         | 102,669  |          | (11,127) |
|                                         |  |  | 52320-Dental Insurance                 |                        | 16,800   |                         | 14,716   |          | (2,084)  |
|                                         |  |  | 52330-Life Insurance                   |                        | 6,428    |                         | 5,191    |          | (1,237)  |
|                                         |  |  | 52340-Disability Insurance             |                        | 3,375    |                         | 2,687    |          | (688)    |
|                                         |  |  | 52400-Industrial Insurance             |                        | 2,508    |                         | 2,019    |          | (489)    |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave   |                        | 4,315    |                         | 4,038    |          | (277)    |
|                                         |  |  | 53101-Office Supplies                  |                        | 7,000    |                         | 7,000    |          | -        |
|                                         |  |  | 53102-Publications                     |                        | 6,000    |                         | 6,000    |          | -        |
|                                         |  |  | 53103-Postage                          |                        | 1,000    |                         | 1,000    |          | -        |
|                                         |  |  | 53104-Software (Noncapitalized)        |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 53201-Operating Supplies               |                        | 2,000    |                         | 1,750    |          | (250)    |
|                                         |  |  | 53209-Promotional Supplies             |                        | -        |                         | 250      |          | 250      |
|                                         |  |  | 53502-Minor Equipment                  |                        | 2,600    |                         | 2,100    |          | (500)    |
|                                         |  |  | 53521-Computers                        |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 54101-Professional Services            |                        | -        |                         | 14,000   |          | 14,000   |
|                                         |  |  | 54124-IF Office Performance Mgmt Svc   |                        | 18,146   |                         | 12,337   |          | (5,809)  |
|                                         |  |  | 54125-IF Financial Services            |                        | 16,128   |                         | 20,000   |          | 3,872    |
|                                         |  |  | 54127-IF Centralized Purchasing        |                        | 12,980   |                         | 11,824   |          | (1,156)  |
|                                         |  |  | 54128-IF Centralized Accounting        |                        | 23,421   |                         | 24,149   |          | 728      |
|                                         |  |  | 54129-IF My Spokane                    |                        | 5,511    |                         | 4,518    |          | (993)    |
|                                         |  |  | 54131-IF Risk Managment                |                        | 32,503   |                         | 44,840   |          | 12,337   |
|                                         |  |  | 54132-IF Unemployment                  |                        | 4,050    |                         | 4,658    |          | 608      |
|                                         |  |  | 54133-IF Workers' Comp                 |                        | 14,576   |                         | 15,656   |          | 1,080    |
|                                         |  |  | 54134-IF Custodial Service             |                        | 34,321   |                         | 41,960   |          | 7,639    |
|                                         |  |  | 54201-Contractual Services             |                        | 20,000   |                         | 20,000   |          | -        |
|                                         |  |  | 54302-Cell Phone                       |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 54321-IF IT Expenses                   |                        | 328,479  |                         | 322,374  |          | (6,105)  |
|                                         |  |  | 54324-IF IT Replacement                |                        | 47,912   |                         | 23,956   |          | (23,956) |
|                                         |  |  | 54401-Airfare                          |                        | 20,000   |                         | 19,000   |          | (1,000)  |
|                                         |  |  | 54404-Operational Travel               |                        | 24,250   |                         | 21,550   |          | (2,700)  |
|                                         |  |  | 54406-Parking/Tolls (Local)            |                        | 34,000   |                         | 36,600   |          | 2,600    |
|                                         |  |  | 54407-Lodging                          |                        | -        |                         | 1,500    |          | 1,500    |
|                                         |  |  | 54408-Per Diem                         |                        | -        |                         | 700      |          | 700      |
|                                         |  |  | 54409-Other Transportation Expenses    |                        | -        |                         | 500      |          | 500      |
|                                         |  |  | 54842-IF Facility Repairs              |                        | 107,576  |                         | 115,922  |          | 8,346    |
|                                         |  |  | 54902-Registration/Schooling           |                        | 5,000    |                         | 6,000    |          | 1,000    |
|                                         |  |  | 54903-Tuition Reimbursement            |                        | 2,000    |                         | 1,000    |          | (1,000)  |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp   |                        | 16,000   |                         | 16,000   |          | -        |
|                                         |  |  | 54909-Printing/Binding/Repro           |                        | 1,000    |                         | 3,540    |          | 2,540    |
|                                         |  |  | 54920-Alarm/Security Services          |                        | -        |                         | 29,925   |          | 29,925   |
|                                         |  |  | 54999-Other Misc Charges               |                        | 215,000  |                         | 183,975  |          | (31,025) |
|                                         |  |  | 59954-Reserve For Total Cost Compens   |                        | 66,654   |                         | 66,654   |          | -        |
|                                         |  |  | 36110-Council District #1, Position #1 |                        | 424,725  |                         | 409,473  |          | (15,252) |
|                                         |  |  | 51001-Base Wages                       |                        | 294,254  |                         | 279,769  |          | (14,485) |
|                                         |  |  | 51275-Annual Leave Payout              |                        | 4,000    |                         | 4,000    |          | -        |
|                                         |  |  | 51600-Auto Allowance                   |                        | 7,320    |                         | 7,320    |          | -        |
|                                         |  |  | 51615-Parking Allowance                |                        | 960      |                         | 960      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching   |                        | 4,800    |                         | 4,800    |          | -        |
|                                         |  |  | 52110-Social Security                  |                        | 22,510   |                         | 21,402   |          | (1,108)  |
|                                         |  |  | 52210-Retirement                       |                        | 32,368   |                         | 30,775   |          | (1,593)  |
|                                         |  |  | 52310-Medical Insurance                |                        | 36,765   |                         | 38,706   |          | 1,941    |
|                                         |  |  | 52320-Dental Insurance                 |                        | 6,144    |                         | 6,144    |          | -        |
|                                         |  |  | 52330-Life Insurance                   |                        | 1,175    |                         | 1,109    |          | (67)     |
|                                         |  |  | 52340-Disability Insurance             |                        | 380      |                         | 385      |          | 6        |
|                                         |  |  | 52400-Industrial Insurance             |                        | 717      |                         | 727      |          | 10       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave   |                        | 771      |                         | 816      |          | 45       |
|                                         |  |  | 54302-Cell Phone                       |                        | 2,160    |                         | 2,160    |          | -        |
|                                         |  |  | 54401-Airfare                          |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 54902-Registration/Schooling           |                        | 400      |                         | 400      |          | -        |
|                                         |  |  | 36120-Council District #1, Position #2 |                        | 382,672  |                         | 364,514  |          | (18,158) |
|                                         |  |  | 51001-Base Wages                       |                        | 260,966  |                         | 244,334  |          | (16,632) |
|                                         |  |  | 51275-Annual Leave Payout              |                        | 4,000    |                         | 4,000    |          | -        |
|                                         |  |  | 51600-Auto Allowance                   |                        | 7,320    |                         | 7,320    |          | -        |
|                                         |  |  | 51615-Parking Allowance                |                        | 960      |                         | 960      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching   |                        | 9,600    |                         | 9,600    |          | -        |
|                                         |  |  | 52110-Social Security                  |                        | 19,964   |                         | 18,692   |          | (1,272)  |
|                                         |  |  | 52210-Retirement                       |                        | 28,706   |                         | 26,877   |          | (1,830)  |
|                                         |  |  | 52310-Medical Insurance                |                        | 29,702   |                         | 31,312   |          | 1,610    |
|                                         |  |  | 52320-Dental Insurance                 |                        | 6,144    |                         | 6,144    |          | -        |
|                                         |  |  | 52330-Life Insurance                   |                        | 1,051    |                         | 978      |          | (73)     |
|                                         |  |  | 52340-Disability Insurance             |                        | 299      |                         | 299      |          | 1        |
|                                         |  |  | 52400-Industrial Insurance             |                        | 717      |                         | 727      |          | 10       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave   |                        | 684      |                         | 712      |          | 29       |
|                                         |  |  | 54302-Cell Phone                       |                        | 2,160    |                         | 2,160    |          | -        |
|                                         |  |  | 54401-Airfare                          |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 54902-Registration/Schooling           |                        | 400      |                         | 400      |          | -        |
|                                         |  |  | 36130-Council District #2, Position #1 |                        | 402,713  |                         | 392,373  |          | (10,340) |
|                                         |  |  | 51001-Base Wages                       |                        | 275,839  |                         | 267,138  |          | (8,701)  |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                        | 2025-26 Adopted Budget |          | 2025-26 Modified Budget |          | Change   |          |
|-----------------------------------------|--|--|----------------------------------------|------------------------|----------|-------------------------|----------|----------|----------|
| Fund > Department > Program > Type Code |  |  |                                        | Revenues               | Expenses | Revenues                | Expenses | Revenues | Expenses |
|                                         |  |  | 51275-Annual Leave Payout              |                        | 4,000    |                         | 2,000    |          | (2,000)  |
|                                         |  |  | 51600-Auto Allowance                   |                        | 7,320    |                         | 7,320    |          | -        |
|                                         |  |  | 51615-Parking Allowance                |                        | 960      |                         | 960      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching   |                        | 4,800    |                         | 4,800    |          | -        |
|                                         |  |  | 52110-Social Security                  |                        | 21,102   |                         | 20,436   |          | (666)    |
|                                         |  |  | 52210-Retirement                       |                        | 30,342   |                         | 29,385   |          | (957)    |
|                                         |  |  | 52310-Medical Insurance                |                        | 36,765   |                         | 38,706   |          | 1,941    |
|                                         |  |  | 52320-Dental Insurance                 |                        | 6,144    |                         | 6,144    |          | -        |
|                                         |  |  | 52330-Life Insurance                   |                        | 1,106    |                         | 1,062    |          | (45)     |
|                                         |  |  | 52340-Disability Insurance             |                        | 335      |                         | 355      |          | 20       |
|                                         |  |  | 52400-Industrial Insurance             |                        | 717      |                         | 727      |          | 10       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave   |                        | 723      |                         | 780      |          | 57       |
|                                         |  |  | 54302-Cell Phone                       |                        | 2,160    |                         | 2,160    |          | -        |
|                                         |  |  | 54401-Airfare                          |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 54902-Registration/Schooling           |                        | 400      |                         | 400      |          | -        |
|                                         |  |  | 36140-Council District #2, Position #2 |                        | 396,090  |                         | 357,112  |          | (38,978) |
|                                         |  |  | 51001-Base Wages                       |                        | 260,966  |                         | 244,334  |          | (16,632) |
|                                         |  |  | 51275-Annual Leave Payout              |                        | 4,000    |                         | -        |          | (4,000)  |
|                                         |  |  | 51600-Auto Allowance                   |                        | 7,320    |                         | 7,320    |          | -        |
|                                         |  |  | 51615-Parking Allowance                |                        | 960      |                         | 960      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching   |                        | 4,800    |                         | 4,800    |          | -        |
|                                         |  |  | 52110-Social Security                  |                        | 19,964   |                         | 18,692   |          | (1,272)  |
|                                         |  |  | 52210-Retirement                       |                        | 28,706   |                         | 26,877   |          | (1,830)  |
|                                         |  |  | 52310-Medical Insurance                |                        | 47,919   |                         | 33,886   |          | (14,034) |
|                                         |  |  | 52320-Dental Insurance                 |                        | 6,144    |                         | 4,968    |          | (1,176)  |
|                                         |  |  | 52330-Life Insurance                   |                        | 1,051    |                         | 978      |          | (73)     |
|                                         |  |  | 52340-Disability Insurance             |                        | 299      |                         | 299      |          | 1        |
|                                         |  |  | 52400-Industrial Insurance             |                        | 717      |                         | 727      |          | 10       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave   |                        | 684      |                         | 712      |          | 29       |
|                                         |  |  | 54302-Cell Phone                       |                        | 2,160    |                         | 2,160    |          | -        |
|                                         |  |  | 54401-Airfare                          |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 54902-Registration/Schooling           |                        | 400      |                         | 400      |          | -        |
|                                         |  |  | 36160-Council District #3, Position #1 |                        | 396,219  |                         | 381,320  |          | (14,899) |
|                                         |  |  | 51001-Base Wages                       |                        | 260,966  |                         | 244,334  |          | (16,632) |
|                                         |  |  | 51275-Annual Leave Payout              |                        | 4,000    |                         | 4,000    |          | -        |
|                                         |  |  | 51600-Auto Allowance                   |                        | 7,320    |                         | 7,320    |          | -        |
|                                         |  |  | 51615-Parking Allowance                |                        | 960      |                         | 960      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching   |                        | 4,800    |                         | 7,200    |          | 2,400    |
|                                         |  |  | 52110-Social Security                  |                        | 19,964   |                         | 18,692   |          | (1,272)  |
|                                         |  |  | 52210-Retirement                       |                        | 28,706   |                         | 26,877   |          | (1,830)  |
|                                         |  |  | 52310-Medical Insurance                |                        | 48,049   |                         | 50,518   |          | 2,469    |
|                                         |  |  | 52320-Dental Insurance                 |                        | 6,144    |                         | 6,144    |          | -        |
|                                         |  |  | 52330-Life Insurance                   |                        | 1,051    |                         | 978      |          | (73)     |
|                                         |  |  | 52340-Disability Insurance             |                        | 299      |                         | 299      |          | 1        |
|                                         |  |  | 52400-Industrial Insurance             |                        | 717      |                         | 727      |          | 10       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave   |                        | 684      |                         | 712      |          | 29       |
|                                         |  |  | 54302-Cell Phone                       |                        | 2,160    |                         | 2,160    |          | -        |
|                                         |  |  | 54401-Airfare                          |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 54902-Registration/Schooling           |                        | 400      |                         | 400      |          | -        |
|                                         |  |  | 36170-Council District #3, Position #2 |                        | 381,570  |                         | 370,447  |          | (11,123) |
|                                         |  |  | 51001-Base Wages                       |                        | 258,615  |                         | 249,284  |          | (9,331)  |
|                                         |  |  | 51275-Annual Leave Payout              |                        | 4,000    |                         | 2,000    |          | (2,000)  |
|                                         |  |  | 51600-Auto Allowance                   |                        | 7,320    |                         | 7,320    |          | -        |
|                                         |  |  | 51615-Parking Allowance                |                        | 960      |                         | 960      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching   |                        | 4,800    |                         | 4,800    |          | -        |
|                                         |  |  | 52110-Social Security                  |                        | 19,784   |                         | 19,070   |          | (714)    |
|                                         |  |  | 52210-Retirement                       |                        | 28,448   |                         | 27,421   |          | (1,026)  |
|                                         |  |  | 52310-Medical Insurance                |                        | 36,210   |                         | 38,125   |          | 1,915    |
|                                         |  |  | 52320-Dental Insurance                 |                        | 6,144    |                         | 6,144    |          | -        |
|                                         |  |  | 52330-Life Insurance                   |                        | 1,042    |                         | 996      |          | (46)     |
|                                         |  |  | 52340-Disability Insurance             |                        | 293      |                         | 311      |          | 18       |
|                                         |  |  | 52400-Industrial Insurance             |                        | 717      |                         | 727      |          | 10       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave   |                        | 678      |                         | 729      |          | 51       |
|                                         |  |  | 54302-Cell Phone                       |                        | 2,160    |                         | 2,160    |          | -        |
|                                         |  |  | 54401-Airfare                          |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 54902-Registration/Schooling           |                        | 400      |                         | 400      |          | -        |
|                                         |  |  | 36180-Council President                |                        | 415,496  |                         | 408,128  |          | (7,368)  |
|                                         |  |  | 51001-Base Wages                       |                        | 291,041  |                         | 284,865  |          | (6,176)  |
|                                         |  |  | 51275-Annual Leave Payout              |                        | 4,000    |                         | 2,000    |          | (2,000)  |
|                                         |  |  | 51600-Auto Allowance                   |                        | 7,320    |                         | 7,320    |          | -        |
|                                         |  |  | 51615-Parking Allowance                |                        | 960      |                         | 960      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching   |                        | -        |                         | -        |          | -        |
|                                         |  |  | 52110-Social Security                  |                        | 22,265   |                         | 21,792   |          | (472)    |
|                                         |  |  | 52210-Retirement                       |                        | 32,015   |                         | 31,335   |          | (679)    |
|                                         |  |  | 52310-Medical Insurance                |                        | 36,210   |                         | 38,125   |          | 1,915    |
|                                         |  |  | 52320-Dental Insurance                 |                        | 6,144    |                         | 6,144    |          | -        |
|                                         |  |  | 52330-Life Insurance                   |                        | 1,163    |                         | 1,128    |          | (36)     |
|                                         |  |  | 52340-Disability Insurance             |                        | 339      |                         | 340      |          | 1        |
|                                         |  |  | 52400-Industrial Insurance             |                        | 717      |                         | 727      |          | 10       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave   |                        | 763      |                         | 832      |          | 70       |
|                                         |  |  | 54302-Cell Phone                       |                        | 2,160    |                         | 2,160    |          | -        |
|                                         |  |  | 54401-Airfare                          |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |  |  | 54902-Registration/Schooling           |                        | 400      |                         | 400      |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

| Fund > Department > Program > Type Code | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|------------------------|-----------|-------------------------|-----------|----------|-----------|
|                                         | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
| 0330 - Communications and Marketing     |                        | 3,330,708 |                         | 3,265,608 |          | (65,101)  |
| 37100-Communications                    |                        | 1,275,043 |                         | 1,263,464 |          | (11,579)  |
| 51001-Base Wages                        |                        | 646,688   |                         | 622,450   |          | (24,237)  |
| 51290-Longevity Pay                     |                        | 583       |                         | 583       |          | -         |
| 51640-Deferred Compensation-Matching    |                        | 7,440     |                         | 9,450     |          | 2,010     |
| 52110-Social Security                   |                        | 49,516    |                         | 47,662    |          | (1,854)   |
| 52210-Retirement                        |                        | 71,199    |                         | 68,533    |          | (2,666)   |
| 52310-Medical Insurance                 |                        | 52,135    |                         | 70,779    |          | 18,644    |
| 52320-Dental Insurance                  |                        | 6,864     |                         | 8,040     |          | 1,176     |
| 52330-Life Insurance                    |                        | 2,492     |                         | 2,382     |          | (110)     |
| 52340-Disability Insurance              |                        | 1,321     |                         | 1,261     |          | (60)      |
| 52400-Industrial Insurance              |                        | 1,075     |                         | 1,090     |          | 15        |
| 52600-Wa Paid Family & Medical Leave    |                        | 1,697     |                         | 1,780     |          | 83        |
| 53101-Office Supplies                   |                        | 200       |                         | 200       |          | -         |
| 53103-Postage                           |                        | 200       |                         | 200       |          | -         |
| 53104-Software (Noncapitalized)         |                        | 1,000     |                         | 1,000     |          | -         |
| 53201-Operating Supplies                |                        | 400       |                         | 400       |          | -         |
| 53502-Minor Equipment                   |                        | 600       |                         | 600       |          | -         |
| 54101-Professional Services             |                        | 18,400    |                         | 18,400    |          | -         |
| 54124-IF Office Performance Mgmt Svc    |                        | 8,056     |                         | 5,727     |          | (2,329)   |
| 54125-IF Financial Services             |                        | 24,953    |                         | 26,921    |          | 1,968     |
| 54127-IF Centralized Purchasing         |                        | 12,980    |                         | 10,733    |          | (2,247)   |
| 54128-IF Centralized Accounting         |                        | 16,874    |                         | 15,322    |          | (1,552)   |
| 54131-IF Risk Managment                 |                        | 9,837     |                         | 9,352     |          | (485)     |
| 54132-IF Unemployment                   |                        | 2,648     |                         | 13,378    |          | 10,730    |
| 54133-IF Workers' Comp                  |                        | 11,286    |                         | 10,560    |          | (726)     |
| 54134-IF Custodial Service              |                        | 10,205    |                         | 11,957    |          | 1,752     |
| 54302-Cell Phone                        |                        | 7,500     |                         | 7,500     |          | -         |
| 54321-IF IT Expenses                    |                        | 227,794   |                         | 233,216   |          | 5,422     |
| 54324-IF IT Replacement                 |                        | 39,112    |                         | 19,556    |          | (19,556)  |
| 54451-Advertising                       |                        | 1,600     |                         | 1,600     |          | -         |
| 54842-IF Facility Repairs               |                        | 31,988    |                         | 33,222    |          | 1,234     |
| 54847-IF Motor Pool                     |                        | 7,200     |                         | 7,200     |          | -         |
| 54904-Oth Dues/Subscriptns/Membershp    |                        | 200       |                         | 200       |          | -         |
| 54909-Printing/Binding/Repro            |                        | 1,000     |                         | 2,210     |          | 1,210     |
| 37200-Channel Five                      |                        | 1,062,115 |                         | 912,697   |          | (149,418) |
| 51001-Base Wages                        |                        | 715,546   |                         | 631,247   |          | (84,299)  |
| 51210-Overtime                          |                        | 6,000     |                         | 6,000     |          | -         |
| 51290-Longevity Pay                     |                        | 2,749     |                         | 2,714     |          | (35)      |
| 51640-Deferred Compensation-Matching    |                        | 10,560    |                         | 9,120     |          | (1,440)   |
| 52110-Social Security                   |                        | 54,950    |                         | 48,498    |          | (6,452)   |
| 52210-Retirement                        |                        | 79,012    |                         | 69,736    |          | (9,277)   |
| 52310-Medical Insurance                 |                        | 85,153    |                         | 79,350    |          | (5,802)   |
| 52320-Dental Insurance                  |                        | 12,360    |                         | 10,812    |          | (1,548)   |
| 52330-Life Insurance                    |                        | 2,804     |                         | 2,450     |          | (354)     |
| 52340-Disability Insurance              |                        | 486       |                         | 486       |          | -         |
| 52400-Industrial Insurance              |                        | 1,433     |                         | 1,270     |          | (164)     |
| 52600-Wa Paid Family & Medical Leave    |                        | 1,882     |                         | 1,834     |          | (48)      |
| 53101-Office Supplies                   |                        | 1,000     |                         | 1,000     |          | -         |
| 53201-Operating Supplies                |                        | 1,000     |                         | 1,000     |          | -         |
| 53502-Minor Equipment                   |                        | 1,000     |                         | 1,000     |          | -         |
| 54101-Professional Services             |                        | 80,000    |                         | 40,000    |          | (40,000)  |
| 54201-Contractual Services              |                        | 4,000     |                         | 4,000     |          | -         |
| 54402-Local Mileage                     |                        | 1,000     |                         | 1,000     |          | -         |
| 54902-Registration/Schooling            |                        | 1,180     |                         | 1,180     |          | -         |
| 73800-Web Services                      |                        | 993,550   |                         | 1,089,447 |          | 95,896    |
| 51001-Base Wages                        |                        | 621,735   |                         | 675,718   |          | 53,982    |
| 51002-Temp/Seasonal Wages               |                        | 43,000    |                         | 43,000    |          | -         |
| 51290-Longevity Pay                     |                        | 2,714     |                         | 2,714     |          | -         |
| 51640-Deferred Compensation-Matching    |                        | 6,480     |                         | 6,480     |          | -         |
| 52110-Social Security                   |                        | 47,770    |                         | 51,900    |          | 4,130     |
| 52210-Retirement                        |                        | 68,689    |                         | 74,628    |          | 5,938     |
| 52310-Medical Insurance                 |                        | 84,701    |                         | 88,996    |          | 4,295     |
| 52320-Dental Insurance                  |                        | 9,240     |                         | 9,240     |          | -         |
| 52330-Life Insurance                    |                        | 2,439     |                         | 2,608     |          | 169       |
| 52340-Disability Insurance              |                        | 970       |                         | 970       |          | -         |
| 52400-Industrial Insurance              |                        | 1,075     |                         | 1,090     |          | 15        |
| 52600-Wa Paid Family & Medical Leave    |                        | 1,636     |                         | 2,003     |          | 367       |
| 53104-Software (Noncapitalized)         |                        | 38,000    |                         | 38,000    |          | -         |
| 53201-Operating Supplies                |                        | 600       |                         | 600       |          | -         |
| 53502-Minor Equipment                   |                        | 4,000     |                         | 4,000     |          | -         |
| 54201-Contractual Services              |                        | 60,000    |                         | 87,000    |          | 27,000    |
| 54820-Software Maintenance              |                        | -         |                         | -         |          | -         |
| 54904-Oth Dues/Subscriptns/Membershp    |                        | 500       |                         | 500       |          | -         |
| 0350 - Community Centers                | 191,512                | 1,326,940 | 191,512                 | 1,368,203 | -        | 41,263    |
| 57110-East Central Community Center     | 191,512                | 656,556   | 191,512                 | 702,677   | -        | 46,121    |
| 36250-Space/Facility Lease-Lt           | 191,512                |           | 191,512                 |           | -        |           |
| 54201-Contractual Services              |                        | 501,886   |                         | 501,886   |          | -         |
| 80102-Operating Transfer Out-Debt       |                        | 154,670   |                         | 200,791   |          | 46,121    |
| 57200-West Central Community Center     |                        | 243,194   |                         | 243,194   |          | -         |
| 54201-Contractual Services              |                        | 243,194   |                         | 243,194   |          | -         |
| 57300-Northeast Community Center        |                        | 277,200   |                         | 277,200   |          | -         |
| 54201-Contractual Services              |                        | 277,200   |                         | 277,200   |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                                    |  |  |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |           |
|----------------------------------------------------|--|--|--|------------------------|------------|-------------------------|------------|----------|-----------|
| Fund > Department > Program > Type Code            |  |  |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses  |
| 57400-Southside Community Center (Peaceful Valley) |  |  |  |                        | 80,410     |                         | 80,410     |          | -         |
| 54201-Contractual Services                         |  |  |  |                        | 80,410     |                         | 80,410     |          | -         |
| 57450-Community Centers Support                    |  |  |  |                        | 69,580     |                         | 64,722     |          | (4,858)   |
| 54124-IF Office Performance Mgmt Svc               |  |  |  |                        | 1,273      |                         | 840        |          | (433)     |
| 54125-IF Financial Services                        |  |  |  |                        | 17,197     |                         | 12,780     |          | (4,417)   |
| 54128-IF Centralized Accounting                    |  |  |  |                        | 1,110      |                         | 1,102      |          | (8)       |
| 54201-Contractual Services                         |  |  |  |                        | 50,000     |                         | 50,000     |          | -         |
| 0370 - Engineering Services                        |  |  |  | 21,080,682             | 19,699,303 | 21,080,682              | 19,474,012 | -        | (225,291) |
| 30210-Administration                               |  |  |  | 9,248,569              | 5,159,528  | 9,248,569               | 5,272,997  | -        | 113,469   |
| 32291-Non Business Licenses/Permits                |  |  |  | 7,100                  |            | 7,100                   |            | -        |           |
| 34581-Zoning/Subdivision Fees                      |  |  |  | 2,000                  |            | 2,000                   |            | -        |           |
| 34932-IF Engineering Services                      |  |  |  | 9,239,469              |            | 9,239,469               |            | -        |           |
| 51001-Base Wages                                   |  |  |  |                        | 1,063,624  |                         | 1,071,714  |          | 8,090     |
| 51275-Annual Leave Payout                          |  |  |  |                        | 19,500     |                         | 19,500     |          | -         |
| 51290-Longevity Pay                                |  |  |  |                        | 2,913      |                         | 3,374      |          | 461       |
| 51640-Deferred Compensation-Matching               |  |  |  |                        | 15,742     |                         | 17,830     |          | 2,088     |
| 52110-Social Security                              |  |  |  |                        | 81,377     |                         | 82,251     |          | 875       |
| 52210-Retirement                                   |  |  |  |                        | 117,319    |                         | 118,260    |          | 941       |
| 52310-Medical Insurance                            |  |  |  |                        | 144,407    |                         | 157,406    |          | 12,999    |
| 52320-Dental Insurance                             |  |  |  |                        | 17,856     |                         | 17,856     |          | -         |
| 52330-Life Insurance                               |  |  |  |                        | 4,013      |                         | 4,002      |          | (11)      |
| 52340-Disability Insurance                         |  |  |  |                        | 1,364      |                         | 1,378      |          | 14        |
| 52400-Industrial Insurance                         |  |  |  |                        | 2,074      |                         | 2,105      |          | 31        |
| 52600-Wa Paid Family & Medical Leave               |  |  |  |                        | 2,794      |                         | 3,136      |          | 342       |
| 53101-Office Supplies                              |  |  |  |                        | 30,000     |                         | 30,000     |          | -         |
| 53102-Publications                                 |  |  |  |                        | 16,200     |                         | 16,200     |          | -         |
| 53103-Postage                                      |  |  |  |                        | 12,000     |                         | 12,000     |          | -         |
| 53104-Software (Noncapitalized)                    |  |  |  |                        | 36,000     |                         | 36,000     |          | -         |
| 53201-Operating Supplies                           |  |  |  |                        | 31,000     |                         | 31,000     |          | -         |
| 53502-Minor Equipment                              |  |  |  |                        | 12,000     |                         | 12,000     |          | -         |
| 53505-Office Furniture (Non Capital)               |  |  |  |                        | 4,000      |                         | 4,000      |          | -         |
| 53521-Computers                                    |  |  |  |                        | 30,400     |                         | 30,400     |          | -         |
| 54103-Medical Services                             |  |  |  |                        | 1,000      |                         | 1,000      |          | -         |
| 54105-Legal Services                               |  |  |  |                        | 2,000      |                         | 2,000      |          | -         |
| 54124-IF Office Performance Mgmt Svc               |  |  |  |                        | 51,931     |                         | 35,346     |          | (16,585)  |
| 54125-IF Financial Services                        |  |  |  |                        | 474,949    |                         | 482,440    |          | 7,491     |
| 54127-IF Centralized Purchasing                    |  |  |  |                        | 2,164      |                         | 1,062      |          | (1,102)   |
| 54128-IF Centralized Accounting                    |  |  |  |                        | 45,103     |                         | 41,591     |          | (3,512)   |
| 54129-IF My Spokane                                |  |  |  |                        | 4,563      |                         | 5,283      |          | 720       |
| 54131-IF Risk Managment                            |  |  |  |                        | 63,647     |                         | 65,309     |          | 1,662     |
| 54132-IF Unemployment                              |  |  |  |                        | 6,208      |                         | 9,334      |          | 3,126     |
| 54133-IF Workers' Comp                             |  |  |  |                        | 65,976     |                         | 75,444     |          | 9,468     |
| 54134-IF Custodial Service                         |  |  |  |                        | 54,364     |                         | 112,707    |          | 58,343    |
| 54141-IF Other Professional Services               |  |  |  |                        | 85,691     |                         | 87,522     |          | 1,831     |
| 54201-Contractual Services                         |  |  |  |                        | 215,000    |                         | 215,000    |          | -         |
| 54209-It/Data Services                             |  |  |  |                        | 25,000     |                         | 25,000     |          | -         |
| 54301-Telephone                                    |  |  |  |                        | 1,000      |                         | 1,000      |          | -         |
| 54302-Cell Phone                                   |  |  |  |                        | 44,000     |                         | 44,000     |          | -         |
| 54321-IF IT Expenses                               |  |  |  |                        | 1,252,260  |                         | 1,316,868  |          | 64,608    |
| 54324-IF IT Replacement                            |  |  |  |                        | 105,188    |                         | 52,594     |          | (52,594)  |
| 54401-Airfare                                      |  |  |  |                        | 4,000      |                         | 4,000      |          | -         |
| 54402-Local Mileage                                |  |  |  |                        | 11,500     |                         | 11,500     |          | -         |
| 54406-Parking/Tolls (Local)                        |  |  |  |                        | 5,000      |                         | 5,000      |          | -         |
| 54408-Per Diem                                     |  |  |  |                        | 800        |                         | 800        |          | -         |
| 54409-Other Transportation Expenses                |  |  |  |                        | 400        |                         | 400        |          | -         |
| 54501-Operating Rentals/Leases                     |  |  |  |                        | 46,000     |                         | 46,000     |          | -         |
| 54702-Utility Light/Power Service                  |  |  |  |                        | 19,000     |                         | 19,000     |          | -         |
| 54803-Equipment Repairs/Maintenance                |  |  |  |                        | 33,000     |                         | 33,000     |          | -         |
| 54841-IF Fleet Repairs/Maintenance                 |  |  |  |                        | 100,000    |                         | 100,000    |          | -         |
| 54842-IF Facility Repairs                          |  |  |  |                        | 255,149    |                         | 262,353    |          | 7,204     |
| 54845-IF Car Wash                                  |  |  |  |                        | 3,000      |                         | 3,000      |          | -         |
| 54846-IF Vacuum                                    |  |  |  |                        | 100        |                         | 100        |          | -         |
| 54847-IF Motor Pool                                |  |  |  |                        | 1,000      |                         | 1,000      |          | -         |
| 54848-IF Fuel                                      |  |  |  |                        | 80,000     |                         | 80,000     |          | -         |
| 54865-IF Electric Vehicle Charging                 |  |  |  |                        | 2,000      |                         | 2,000      |          | -         |
| 54902-Registration/Schooling                       |  |  |  |                        | 24,000     |                         | 24,000     |          | -         |
| 54903-Tuition Reimbursement                        |  |  |  |                        | 12,000     |                         | 12,000     |          | -         |
| 54904-Oth Dues/Subscriptns/Membershp               |  |  |  |                        | 27,500     |                         | 27,500     |          | -         |
| 54906-Laundry/Janitorial Services                  |  |  |  |                        | 29,000     |                         | 29,000     |          | -         |
| 54908-Permits/Other Fees                           |  |  |  |                        | 300        |                         | 300        |          | -         |
| 54909-Printing/Binding/Repro                       |  |  |  |                        | 1,000      |                         | 7,980      |          | 6,980     |
| 54914-Bank Fees                                    |  |  |  |                        | 6,500      |                         | 6,500      |          | -         |
| 54920-Alarm/Security Services                      |  |  |  |                        | 1,200      |                         | 1,200      |          | -         |
| 56401-Machinery/Equipment                          |  |  |  |                        | 110,000    |                         | 110,000    |          | -         |
| 56404-Vehicles                                     |  |  |  |                        | 240,000    |                         | 240,000    |          | -         |
| 80102-Operating Transfer Out-Debt                  |  |  |  |                        | 2,452      |                         | 2,452      |          | -         |
| 41510-Engineering - Design                         |  |  |  | 3,297,075              | 3,613,106  | 3,297,075               | 3,773,687  | -        | 160,581   |
| 34932-IF Engineering Services                      |  |  |  | 3,297,075              |            | 3,297,075               |            | -        |           |
| 51001-Base Wages                                   |  |  |  |                        | 2,549,724  |                         | 2,670,193  |          | 120,468   |
| 51210-Overtime                                     |  |  |  |                        | 30,000     |                         | 30,000     |          | -         |
| 51220-Out Of Grade                                 |  |  |  |                        | 20,000     |                         | 20,000     |          | -         |
| 51230-Shift Differential Premium                   |  |  |  |                        | 300        |                         | 300        |          | -         |
| 51250-Terminated Sick Leave Pay                    |  |  |  |                        | 25,000     |                         | 25,000     |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                          |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |             |
|-----------------------------------------|------------------------------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|----------|-------------|
| Fund > Department > Program > Type Code |                                          |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses    |
|                                         |                                          | 51260-Terminated Vacation Leave Pay  |  |                        | 25,000     |                         | 25,000     |          | -           |
|                                         |                                          | 51275-Annual Leave Payout            |  |                        | 40,000     |                         | 40,000     |          | -           |
|                                         |                                          | 51290-Longevity Pay                  |  |                        | 6,892      |                         | 6,248      |          | (644)       |
|                                         |                                          | 51400-Specialty Pay                  |  |                        | 11,000     |                         | 11,000     |          | -           |
|                                         |                                          | 51640-Deferred Compensation-Matching |  |                        | 36,022     |                         | 37,534     |          | 1,512       |
|                                         |                                          | 52110-Social Security                |  |                        | 197,408    |                         | 205,219    |          | 7,811       |
|                                         |                                          | 52210-Retirement                     |  |                        | 283,854    |                         | 295,086    |          | 11,231      |
|                                         |                                          | 52310-Medical Insurance              |  |                        | 301,918    |                         | 336,689    |          | 34,770      |
|                                         |                                          | 52320-Dental Insurance               |  |                        | 38,616     |                         | 40,164     |          | 1,548       |
|                                         |                                          | 52330-Life Insurance                 |  |                        | 9,971      |                         | 10,194     |          | 223         |
|                                         |                                          | 52340-Disability Insurance           |  |                        | 2,283      |                         | 2,284      |          | 1           |
|                                         |                                          | 52400-Industrial Insurance           |  |                        | 4,482      |                         | 4,734      |          | 251         |
|                                         |                                          | 52600-Wa Paid Family & Medical Leave |  |                        | 6,761      |                         | 7,891      |          | 1,130       |
|                                         |                                          | 59954-Reserve For Total Cost Compens |  |                        | 23,873     |                         | 6,152      |          | (17,721)    |
|                                         | 41530-Developer Services                 |                                      |  | 100,000                |            | 100,000                 |            | -        |             |
|                                         |                                          | 32240-Street/Curb Permits            |  | 50,000                 |            | 50,000                  |            | -        |             |
|                                         |                                          | 34240-Protective Inspection Fees     |  | 50,000                 |            | 50,000                  |            | -        |             |
|                                         | 41540-Construction Management            |                                      |  | 8,435,038              | 10,313,471 | 8,435,038               | 10,120,730 | -        | (192,742)   |
|                                         |                                          | 34932-IF Engineering Services        |  | 8,435,038              |            | 8,435,038               |            | -        |             |
|                                         |                                          | 51001-Base Wages                     |  |                        | 7,096,042  |                         | 6,949,109  |          | (146,932)   |
|                                         |                                          | 51210-Overtime                       |  |                        | 340,000    |                         | 340,000    |          | -           |
|                                         |                                          | 51220-Out Of Grade                   |  |                        | 18,000     |                         | 18,000     |          | -           |
|                                         |                                          | 51230-Shift Differential Premium     |  |                        | 4,000      |                         | 4,000      |          | -           |
|                                         |                                          | 51250-Terminated Sick Leave Pay      |  |                        | 27,000     |                         | 27,000     |          | -           |
|                                         |                                          | 51260-Terminated Vacation Leave Pay  |  |                        | 37,000     |                         | 37,000     |          | -           |
|                                         |                                          | 51275-Annual Leave Payout            |  |                        | 40,000     |                         | 40,000     |          | -           |
|                                         |                                          | 51290-Longevity Pay                  |  |                        | 22,223     |                         | 21,492     |          | (731)       |
|                                         |                                          | 51400-Specialty Pay                  |  |                        | 56,000     |                         | 56,000     |          | -           |
|                                         |                                          | 51610-Clothing Allowance             |  |                        | 1,600      |                         | 1,600      |          | -           |
|                                         |                                          | 51640-Deferred Compensation-Matching |  |                        | 107,704    |                         | 104,050    |          | (3,654)     |
|                                         |                                          | 52110-Social Security                |  |                        | 546,177    |                         | 534,739    |          | (11,438)    |
|                                         |                                          | 52210-Retirement                     |  |                        | 785,354    |                         | 768,907    |          | (16,447)    |
|                                         |                                          | 52310-Medical Insurance              |  |                        | 1,030,205  |                         | 1,022,707  |          | (7,498)     |
|                                         |                                          | 52320-Dental Insurance               |  |                        | 116,286    |                         | 111,642    |          | (4,644)     |
|                                         |                                          | 52330-Life Insurance                 |  |                        | 27,737     |                         | 26,786     |          | (951)       |
|                                         |                                          | 52340-Disability Insurance           |  |                        | 4,640      |                         | 4,641      |          | 1           |
|                                         |                                          | 52400-Industrial Insurance           |  |                        | 13,484     |                         | 13,133     |          | (352)       |
|                                         |                                          | 52600-Wa Paid Family & Medical Leave |  |                        | 18,707     |                         | 20,463     |          | 1,755       |
|                                         |                                          | 59954-Reserve For Total Cost Compens |  |                        | 21,312     |                         | 19,461     |          | (1,851)     |
|                                         | 79220-Engineering Relocation             |                                      |  |                        | 613,198    |                         | 306,599    |          | (306,599)   |
|                                         |                                          | 80102-Operating Transfer Out-Debt    |  |                        | 613,198    |                         | 306,599    |          | (306,599)   |
|                                         | 0380 - Transportation and Sustainability |                                      |  | -                      | -          | 298,645                 | 298,645    | 298,645  | 298,645     |
|                                         | 30210-Administration                     |                                      |  | -                      | -          | 298,645                 | 298,645    | 298,645  | 298,645     |
|                                         |                                          | 39785-From Traffic Calming Fund      |  | -                      |            | 298,645                 |            | 298,645  |             |
|                                         |                                          | 51001-Base Wages                     |  |                        | -          |                         | 172,216    |          | 172,216     |
|                                         |                                          | 51003-Project Employee Wages         |  |                        | -          |                         | 90,000     |          | 90,000      |
|                                         |                                          | 51640-Deferred Compensation-Matching |  |                        | -          |                         | 2,400      |          | 2,400       |
|                                         |                                          | 52110-Social Security                |  |                        | -          |                         | 13,175     |          | 13,175      |
|                                         |                                          | 52210-Retirement                     |  |                        | -          |                         | 18,944     |          | 18,944      |
|                                         |                                          | 52320-Dental Insurance               |  |                        | -          |                         | 360        |          | 360         |
|                                         |                                          | 52330-Life Insurance                 |  |                        | -          |                         | 567        |          | 567         |
|                                         |                                          | 52340-Disability Insurance           |  |                        | -          |                         | 243        |          | 243         |
|                                         |                                          | 52400-Industrial Insurance           |  |                        | -          |                         | 184        |          | 184         |
|                                         |                                          | 52600-Wa Paid Family & Medical Leave |  |                        | -          |                         | 556        |          | 556         |
|                                         | 0410 - Finance                           |                                      |  | 58,000                 | 7,031,556  | 52,529                  | 5,998,104  | (5,471)  | (1,033,453) |
|                                         | 30300-Management & Budget                |                                      |  |                        | 1,559,915  |                         | 1,562,245  |          | 2,329       |
|                                         |                                          | 51001-Base Wages                     |  |                        | 1,145,929  |                         | 1,167,653  |          | 21,725      |
|                                         |                                          | 51275-Annual Leave Payout            |  |                        | 6,000      |                         | 6,000      |          | -           |
|                                         |                                          | 51290-Longevity Pay                  |  |                        | 722        |                         | 600        |          | (122)       |
|                                         |                                          | 51640-Deferred Compensation-Matching |  |                        | 17,088     |                         | 16,908     |          | (180)       |
|                                         |                                          | 52110-Social Security                |  |                        | 87,109     |                         | 88,734     |          | 1,625       |
|                                         |                                          | 52210-Retirement                     |  |                        | 126,131    |                         | 128,508    |          | 2,376       |
|                                         |                                          | 52310-Medical Insurance              |  |                        | 128,231    |                         | 105,852    |          | (22,379)    |
|                                         |                                          | 52320-Dental Insurance               |  |                        | 14,822     |                         | 12,290     |          | (2,532)     |
|                                         |                                          | 52330-Life Insurance                 |  |                        | 4,272      |                         | 4,288      |          | 16          |
|                                         |                                          | 52340-Disability Insurance           |  |                        | 2,230      |                         | 2,163      |          | (66)        |
|                                         |                                          | 52400-Industrial Insurance           |  |                        | 1,730      |                         | 1,663      |          | (66)        |
|                                         |                                          | 52600-Wa Paid Family & Medical Leave |  |                        | 3,001      |                         | 3,434      |          | 433         |
|                                         |                                          | 53101-Office Supplies                |  |                        | 900        |                         | 900        |          | -           |
|                                         |                                          | 53104-Software (Noncapitalized)      |  |                        | 800        |                         | 1,800      |          | 1,000       |
|                                         |                                          | 53502-Minor Equipment                |  |                        | 2,000      |                         | 2,000      |          | -           |
|                                         |                                          | 53521-Computers                      |  |                        | 4,000      |                         | 4,000      |          | -           |
|                                         |                                          | 54101-Professional Services          |  |                        | 1,450      |                         | 2,450      |          | 1,000       |
|                                         |                                          | 54302-Cell Phone                     |  |                        | 1,000      |                         | 500        |          | (500)       |
|                                         |                                          | 54404-Operational Travel             |  |                        | 3,600      |                         | 3,600      |          | -           |
|                                         |                                          | 54902-Registration/Schooling         |  |                        | 6,500      |                         | 6,500      |          | -           |
|                                         |                                          | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 2,400      |                         | 2,400      |          | -           |
|                                         | 30400-Treasury                           |                                      |  | 58,000                 | 1,118,318  | 52,529                  | 984,218    | (5,471)  | (134,099)   |
|                                         |                                          | 34142-Treasurer Fees                 |  | 2,000                  |            | 1,500                   |            | (500)    |             |
|                                         |                                          | 35990-Misc Fines/Penalties           |  | 10,000                 |            | 5,500                   |            | (4,500)  |             |
|                                         |                                          | 36113-Earnings Credit                |  | 40,000                 |            | 39,529                  |            | (471)    |             |
|                                         |                                          | 36992-Nsf Fees                       |  | 4,000                  |            | 4,000                   |            | -        |             |
|                                         |                                          | 36994-Convenience/ElectronicPymtFee  |  | 2,000                  |            | 2,000                   |            | -        |             |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|--|--|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |  |  |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |  |  | 51001-Base Wages                     |                        | 416,869   |                         | 369,295   |          | (47,574)  |
|                                         |  |  | 51290-Longevity Pay                  |                        | 454       |                         | 454       |          | -         |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 6,822     |                         | 5,922     |          | (900)     |
|                                         |  |  | 52110-Social Security                |                        | 31,925    |                         | 28,285    |          | (3,639)   |
|                                         |  |  | 52210-Retirement                     |                        | 45,906    |                         | 40,672    |          | (5,233)   |
|                                         |  |  | 52310-Medical Insurance              |                        | 48,889    |                         | 42,106    |          | (6,782)   |
|                                         |  |  | 52320-Dental Insurance               |                        | 5,848     |                         | 5,080     |          | (768)     |
|                                         |  |  | 52330-Life Insurance                 |                        | 1,634     |                         | 1,431     |          | (203)     |
|                                         |  |  | 52340-Disability Insurance           |                        | 903       |                         | 790       |          | (113)     |
|                                         |  |  | 52400-Industrial Insurance           |                        | 683       |                         | 601       |          | (82)      |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 1,093     |                         | 1,074     |          | (19)      |
|                                         |  |  | 53101-Office Supplies                |                        | 1,500     |                         | 750       |          | (750)     |
|                                         |  |  | 53103-Postage                        |                        | 6,800     |                         | 3,400     |          | (3,400)   |
|                                         |  |  | 53104-Software (Noncapitalized)      |                        | 1,000     |                         | 500       |          | (500)     |
|                                         |  |  | 53502-Minor Equipment                |                        | 1,000     |                         | 500       |          | (500)     |
|                                         |  |  | 54101-Professional Services          |                        | 20,000    |                         | 20,000    |          | -         |
|                                         |  |  | 54124-IF Office Performance Mgmt Svc |                        | 84,548    |                         | 62,018    |          | (22,530)  |
|                                         |  |  | 54129-IF My Spokane                  |                        | 1,607     |                         | 1,149     |          | (458)     |
|                                         |  |  | 54201-Contractual Services           |                        | 32,000    |                         | 40,000    |          | 8,000     |
|                                         |  |  | 54321-IF IT Expenses                 |                        | 181,922   |                         | 168,732   |          | (13,190)  |
|                                         |  |  | 54324-IF IT Replacement              |                        | 6,916     |                         | 3,458     |          | (3,458)   |
|                                         |  |  | 54820-Software Maintenance           |                        | 72,000    |                         | 36,000    |          | (36,000)  |
|                                         |  |  | 54902-Registration/Schooling         |                        | 2,000     |                         | 1,000     |          | (1,000)   |
|                                         |  |  | 54914-Bank Fees                      |                        | 146,000   |                         | 151,000   |          | 5,000     |
|                                         |  |  | 34100-Finance                        |                        | 1,767,790 |                         | 1,650,171 |          | (117,619) |
|                                         |  |  | 51001-Base Wages                     |                        | 530,600   |                         | 509,555   |          | (21,045)  |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 8,106     |                         | 7,836     |          | (270)     |
|                                         |  |  | 52110-Social Security                |                        | 37,384    |                         | 36,256    |          | (1,128)   |
|                                         |  |  | 52210-Retirement                     |                        | 58,366    |                         | 56,051    |          | (2,315)   |
|                                         |  |  | 52310-Medical Insurance              |                        | 57,006    |                         | 62,327    |          | 5,321     |
|                                         |  |  | 52320-Dental Insurance               |                        | 5,928     |                         | 5,928     |          | -         |
|                                         |  |  | 52330-Life Insurance                 |                        | 1,737     |                         | 1,630     |          | (107)     |
|                                         |  |  | 52340-Disability Insurance           |                        | 846       |                         | 793       |          | (53)      |
|                                         |  |  | 52400-Industrial Insurance           |                        | 691       |                         | 701       |          | 10        |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 1,298     |                         | 1,375     |          | 77        |
|                                         |  |  | 53101-Office Supplies                |                        | 1,000     |                         | 650       |          | (350)     |
|                                         |  |  | 53104-Software (Noncapitalized)      |                        | 1,000     |                         | 1,500     |          | 500       |
|                                         |  |  | 53105-Non-Travel Meals/Lght Rfrshmt  |                        | 600       |                         | 800       |          | 200       |
|                                         |  |  | 54105-Legal Services                 |                        | 2,000     |                         | 1,000     |          | (1,000)   |
|                                         |  |  | 54125-IF Financial Services          |                        | 88,429    |                         | 102,777   |          | 14,348    |
|                                         |  |  | 54127-IF Centralized Purchasing      |                        | 25,958    |                         | 28,010    |          | 2,052     |
|                                         |  |  | 54128-IF Centralized Accounting      |                        | 17,570    |                         | 17,515    |          | (55)      |
|                                         |  |  | 54131-IF Risk Managment              |                        | 12,388    |                         | 12,304    |          | (84)      |
|                                         |  |  | 54132-IF Unemployment                |                        | 4,128     |                         | 5,418     |          | 1,290     |
|                                         |  |  | 54133-IF Workers' Comp               |                        | 12,272    |                         | 13,267    |          | 995       |
|                                         |  |  | 54134-IF Custodial Service           |                        | 15,929    |                         | 19,380    |          | 3,451     |
|                                         |  |  | 54201-Contractual Services           |                        | 300,000   |                         | 150,000   |          | (150,000) |
|                                         |  |  | 54302-Cell Phone                     |                        | 2,600     |                         | 2,600     |          | -         |
|                                         |  |  | 54321-IF IT Expenses                 |                        | 497,940   |                         | 528,529   |          | 30,589    |
|                                         |  |  | 54324-IF IT Replacement              |                        | 20,084    |                         | 10,042    |          | (10,042)  |
|                                         |  |  | 54404-Operational Travel             |                        | 8,000     |                         | 8,000     |          | -         |
|                                         |  |  | 54842-IF Facility Repairs            |                        | 49,929    |                         | 53,576    |          | 3,647     |
|                                         |  |  | 54902-Registration/Schooling         |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |  |  | 54909-Printing/Binding/Repro         |                        | -         |                         | 6,350     |          | 6,350     |
|                                         |  |  | 34200-Taxes & License                |                        | 2,012,503 |                         | 1,221,125 |          | (791,378) |
|                                         |  |  | 51001-Base Wages                     |                        | 271,171   |                         | 284,993   |          | 13,823    |
|                                         |  |  | 51290-Longevity Pay                  |                        | 1,477     |                         | 1,286     |          | (191)     |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 6,906     |                         | 6,906     |          | -         |
|                                         |  |  | 52110-Social Security                |                        | 20,858    |                         | 21,901    |          | 1,043     |
|                                         |  |  | 52210-Retirement                     |                        | 29,992    |                         | 31,491    |          | 1,499     |
|                                         |  |  | 52310-Medical Insurance              |                        | 34,648    |                         | 36,871    |          | 2,223     |
|                                         |  |  | 52320-Dental Insurance               |                        | 5,902     |                         | 5,902     |          | -         |
|                                         |  |  | 52330-Life Insurance                 |                        | 1,092     |                         | 1,129     |          | 37        |
|                                         |  |  | 52340-Disability Insurance           |                        | 662       |                         | 695       |          | 33        |
|                                         |  |  | 52400-Industrial Insurance           |                        | 689       |                         | 699       |          | 10        |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 714       |                         | 848       |          | 134       |
|                                         |  |  | 53101-Office Supplies                |                        | 2,000     |                         | 1,250     |          | (750)     |
|                                         |  |  | 53103-Postage                        |                        | 4,000     |                         | 6,000     |          | 2,000     |
|                                         |  |  | 53104-Software (Noncapitalized)      |                        | -         |                         | 250       |          | 250       |
|                                         |  |  | 53201-Operating Supplies             |                        | 1,000     |                         | 1,500     |          | 500       |
|                                         |  |  | 54129-IF My Spokane                  |                        | 22,543    |                         | 19,655    |          | (2,888)   |
|                                         |  |  | 54201-Contractual Services           |                        | 1,593,350 |                         | 777,250   |          | (816,100) |
|                                         |  |  | 54303-Mobile Broadband               |                        | 4,000     |                         | 2,000     |          | (2,000)   |
|                                         |  |  | 54820-Software Maintenance           |                        | -         |                         | 7,500     |          | 7,500     |
|                                         |  |  | 54902-Registration/Schooling         |                        | -         |                         | 500       |          | 500       |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp |                        | 500       |                         | 500       |          | -         |
|                                         |  |  | 54909-Printing/Binding/Repro         |                        | 1,000     |                         | 2,000     |          | 1,000     |
|                                         |  |  | 54914-Bank Fees                      |                        | 10,000    |                         | 10,000    |          | -         |
|                                         |  |  | 36150-Internal Audit                 |                        | 573,030   |                         | 580,344   |          | 7,314     |
|                                         |  |  | 51001-Base Wages                     |                        | 406,473   |                         | 427,699   |          | 21,226    |
|                                         |  |  | 51290-Longevity Pay                  |                        | 429       |                         | 403       |          | (26)      |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 7,146     |                         | 5,826     |          | (1,320)   |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                                 |                                      |  | 2025-26 Adopted Budget |          | 2025-26 Modified Budget |          | Change    |          |
|-----------------------------------------|-------------------------------------------------|--------------------------------------|--|------------------------|----------|-------------------------|----------|-----------|----------|
| Fund > Department > Program > Type Code |                                                 |                                      |  | Revenues               | Expenses | Revenues                | Expenses | Revenues  | Expenses |
|                                         |                                                 | 52110-Social Security                |  |                        | 31,128   |                         | 32,750   |           | 1,622    |
|                                         |                                                 | 52210-Retirement                     |  |                        | 44,759   |                         | 47,091   |           | 2,332    |
|                                         |                                                 | 52310-Medical Insurance              |  |                        | 61,200   |                         | 45,555   |           | (15,645) |
|                                         |                                                 | 52320-Dental Insurance               |  |                        | 5,928    |                         | 4,752    |           | (1,176)  |
|                                         |                                                 | 52330-Life Insurance                 |  |                        | 1,569    |                         | 1,645    |           | 76       |
|                                         |                                                 | 52340-Disability Insurance           |  |                        | 903      |                         | 919      |           | 16       |
|                                         |                                                 | 52400-Industrial Insurance           |  |                        | 691      |                         | 701      |           | 10       |
|                                         |                                                 | 52600-Wa Paid Family & Medical Leave |  |                        | 1,066    |                         | 1,264    |           | 198      |
|                                         |                                                 | 53101-Office Supplies                |  |                        | 400      |                         | 400      |           | -        |
|                                         |                                                 | 53104-Software (Noncapitalized)      |  |                        | 400      |                         | 400      |           | -        |
|                                         |                                                 | 53502-Minor Equipment                |  |                        | 1,000    |                         | 1,000    |           | -        |
|                                         |                                                 | 53521-Computers                      |  |                        | 2,000    |                         | 2,000    |           | -        |
|                                         |                                                 | 54302-Cell Phone                     |  |                        | 2,880    |                         | 2,880    |           | -        |
|                                         |                                                 | 54902-Registration/Schooling         |  |                        | 4,060    |                         | 4,060    |           | -        |
|                                         |                                                 | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 1,000    |                         | 1,000    |           | -        |
|                                         | 0430 - Grants Management                        |                                      |  |                        | -        |                         | 200,000  |           | 200,000  |
|                                         | 30210-Administration                            |                                      |  |                        | -        |                         | 200,000  |           | 200,000  |
|                                         |                                                 | 54201-Contractual Services           |  |                        | -        |                         | 200,000  |           | 200,000  |
|                                         | 0450 - Housing and Human Services               |                                      |  | 720,636                | 932,857  | 518,318                 | 946,552  | (202,318) | 13,695   |
|                                         | 30210-Administration                            |                                      |  | 720,636                | 932,857  | 518,318                 | 946,552  | (202,318) | 13,695   |
|                                         |                                                 | 34919-IF Other General Govt Services |  | 720,636                |          | 518,318                 |          | (202,318) |          |
|                                         |                                                 | 51001-Base Wages                     |  |                        | 567,361  |                         | 551,833  |           | (15,528) |
|                                         |                                                 | 51290-Longevity Pay                  |  |                        | 418      |                         | 313      |           | (104)    |
|                                         |                                                 | 51640-Deferred Compensation-Matching |  |                        | 3,600    |                         | 6,000    |           | 2,400    |
|                                         |                                                 | 52110-Social Security                |  |                        | 41,751   |                         | 41,040   |           | (711)    |
|                                         |                                                 | 52210-Retirement                     |  |                        | 62,456   |                         | 60,736   |           | (1,720)  |
|                                         |                                                 | 52310-Medical Insurance              |  |                        | 29,537   |                         | 38,764   |           | 9,228    |
|                                         |                                                 | 52320-Dental Insurance               |  |                        | 3,792    |                         | 4,380    |           | 588      |
|                                         |                                                 | 52330-Life Insurance                 |  |                        | 1,967    |                         | 1,884    |           | (82)     |
|                                         |                                                 | 52340-Disability Insurance           |  |                        | 972      |                         | 942      |           | (30)     |
|                                         |                                                 | 52400-Industrial Insurance           |  |                        | 717      |                         | 727      |           | 10       |
|                                         |                                                 | 52600-Wa Paid Family & Medical Leave |  |                        | 1,462    |                         | 1,604    |           | 142      |
|                                         |                                                 | 53101-Office Supplies                |  |                        | 600      |                         | 600      |           | -        |
|                                         |                                                 | 53104-Software (Noncapitalized)      |  |                        | 600      |                         | 600      |           | -        |
|                                         |                                                 | 53201-Operating Supplies             |  |                        | 300      |                         | 300      |           | -        |
|                                         |                                                 | 53502-Minor Equipment                |  |                        | 1,000    |                         | 1,000    |           | -        |
|                                         |                                                 | 53505-Office Furniture (Non Capital) |  |                        | 2,000    |                         | 2,000    |           | -        |
|                                         |                                                 | 53521-Computers                      |  |                        | 2,000    |                         | 2,000    |           | -        |
|                                         |                                                 | 54124-IF Office Performance Mgmt Svc |  |                        | 2,963    |                         | 1,809    |           | (1,154)  |
|                                         |                                                 | 54125-IF Financial Services          |  |                        | 22,092   |                         | 14,170   |           | (7,922)  |
|                                         |                                                 | 54127-IF Centralized Purchasing      |  |                        | 6,490    |                         | 9,730    |           | 3,240    |
|                                         |                                                 | 54128-IF Centralized Accounting      |  |                        | 3,348    |                         | 3,326    |           | (22)     |
|                                         |                                                 | 54131-IF Risk Managment              |  |                        | 4,008    |                         | 30,852   |           | 26,844   |
|                                         |                                                 | 54132-IF Unemployment                |  |                        | -        |                         | 4,639    |           | 4,639    |
|                                         |                                                 | 54133-IF Workers' Comp               |  |                        | 3,623    |                         | 3,728    |           | 105      |
|                                         |                                                 | 54134-IF Custodial Service           |  |                        | 1,498    |                         | 704      |           | (794)    |
|                                         |                                                 | 54201-Contractual Services           |  |                        | 50,000   |                         | 50,000   |           | -        |
|                                         |                                                 | 54210-Interpreter Costs              |  |                        | 700      |                         | 700      |           | -        |
|                                         |                                                 | 54302-Cell Phone                     |  |                        | 2,400    |                         | 2,400    |           | -        |
|                                         |                                                 | 54321-IF IT Expenses                 |  |                        | 95,509   |                         | 94,903   |           | (606)    |
|                                         |                                                 | 54324-IF IT Replacement              |  |                        | 4,982    |                         | 2,491    |           | (2,491)  |
|                                         |                                                 | 54401-Airfare                        |  |                        | 1,700    |                         | 1,700    |           | -        |
|                                         |                                                 | 54407-Lodging                        |  |                        | 1,020    |                         | 1,020    |           | -        |
|                                         |                                                 | 54408-Per Diem                       |  |                        | 1,600    |                         | 1,600    |           | -        |
|                                         |                                                 | 54409-Other Transportation Expenses  |  |                        | 850      |                         | 850      |           | -        |
|                                         |                                                 | 54842-IF Facility Repairs            |  |                        | 4,693    |                         | 2,356    |           | (2,337)  |
|                                         |                                                 | 54902-Registration/Schooling         |  |                        | 4,000    |                         | 4,000    |           | -        |
|                                         |                                                 | 54909-Printing/Binding/Repro         |  |                        | 850      |                         | 850      |           | -        |
|                                         | 0470 - Arts, Culture, and Historic Preservation |                                      |  | 125,300                | 681,288  | 125,300                 | 829,039  | -         | 147,751  |
|                                         | 53610-Historic Preservation                     |                                      |  | 125,300                | 681,288  | 125,300                 | 829,039  | -         | 147,751  |
|                                         |                                                 | 33772-Spokane County                 |  | 101,600                |          | 101,600                 |          | -         |          |
|                                         |                                                 | 34583-Plan Checking Fees             |  | 16,200                 |          | 16,200                  |          | -         |          |
|                                         |                                                 | 36999-Other General Misc Revenue     |  | 7,500                  |          | 7,500                   |          | -         |          |
|                                         |                                                 | 51001-Base Wages                     |  |                        | 445,747  |                         | 554,740  |           | 108,993  |
|                                         |                                                 | 51290-Longevity Pay                  |  |                        | 1,044    |                         | 1,044    |           | -        |
|                                         |                                                 | 51640-Deferred Compensation-Matching |  |                        | 7,680    |                         | 10,080   |           | 2,400    |
|                                         |                                                 | 51991-Contra Salaries                |  |                        | (24,000) |                         | (24,000) |           | -        |
|                                         |                                                 | 52110-Social Security                |  |                        | 34,180   |                         | 42,518   |           | 8,338    |
|                                         |                                                 | 52210-Retirement                     |  |                        | 49,147   |                         | 61,136   |           | 11,989   |
|                                         |                                                 | 52310-Medical Insurance              |  |                        | 46,841   |                         | 71,471   |           | 24,630   |
|                                         |                                                 | 52320-Dental Insurance               |  |                        | 6,168    |                         | 7,704    |           | 1,536    |
|                                         |                                                 | 52330-Life Insurance                 |  |                        | 1,736    |                         | 2,133    |           | 397      |
|                                         |                                                 | 52340-Disability Insurance           |  |                        | 486      |                         | 729      |           | 243      |
|                                         |                                                 | 52400-Industrial Insurance           |  |                        | 717      |                         | 911      |           | 195      |
|                                         |                                                 | 52600-Wa Paid Family & Medical Leave |  |                        | 1,171    |                         | 1,660    |           | 490      |
|                                         |                                                 | 52991-Contra Benefits                |  |                        | (8,000)  |                         | (8,000)  |           | -        |
|                                         |                                                 | 53103-Postage                        |  |                        | 1,000    |                         | 1,000    |           | -        |
|                                         |                                                 | 53104-Software (Noncapitalized)      |  |                        | 3,800    |                         | 3,800    |           | -        |
|                                         |                                                 | 53201-Operating Supplies             |  |                        | (56)     |                         | (56)     |           | -        |
|                                         |                                                 | 54105-Legal Services                 |  |                        | 300      |                         | 300      |           | -        |
|                                         |                                                 | 54124-IF Office Performance Mgmt Svc |  |                        | 1,840    |                         | 1,257    |           | (583)    |
|                                         |                                                 | 54125-IF Financial Services          |  |                        | 27,703   |                         | 23,748   |           | (3,955)  |
|                                         |                                                 | 54128-IF Centralized Accounting      |  |                        | 4,115    |                         | 4,072    |           | (43)     |

City of Spokane - November 3, 2025

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                            |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change    |           |
|-----------------------------------------|----------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|-----------|-----------|
| Fund > Department > Program > Type Code |                            |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues  | Expenses  |
|                                         |                            | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 17,580    |                         | 18,256    |           | 676       |
|                                         |                            | 54906-Laundry/Janitorial Services    |  |                        | 37,560    |                         | 39,438    |           | 1,878     |
|                                         |                            | 54908-Permits/Other Fees             |  |                        | 440       |                         | 440       |           | -         |
|                                         |                            | 54916-Witness Fees                   |  |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |                            | 54920-Alarm/Security Services        |  |                        | 2,000     |                         | 2,000     |           | -         |
|                                         | 19500-Mental Health Court  |                                      |  | 120,000                | 530,543   | 60,000                  | 533,201   | (60,000)  | 2,658     |
|                                         |                            | 31314-Mental Health Svs Sale/Use Tax |  | 120,000                |           | 60,000                  |           | (60,000)  |           |
|                                         |                            | 51001-Base Wages                     |  |                        | 385,565   |                         | 385,177   |           | (388)     |
|                                         |                            | 51290-Longevity Pay                  |  |                        | 835       |                         | 835       |           | -         |
|                                         |                            | 51640-Deferred Compensation-Matching |  |                        | 2,880     |                         | 2,880     |           | -         |
|                                         |                            | 52110-Social Security                |  |                        | 29,560    |                         | 29,530    |           | (30)      |
|                                         |                            | 52210-Retirement                     |  |                        | 42,504    |                         | 42,461    |           | (43)      |
|                                         |                            | 52310-Medical Insurance              |  |                        | 59,459    |                         | 62,464    |           | 3,005     |
|                                         |                            | 52320-Dental Insurance               |  |                        | 6,192     |                         | 6,192     |           | -         |
|                                         |                            | 52330-Life Insurance                 |  |                        | 1,333     |                         | 1,317     |           | (16)      |
|                                         |                            | 52340-Disability Insurance           |  |                        | 486       |                         | 486       |           | -         |
|                                         |                            | 52400-Industrial Insurance           |  |                        | 717       |                         | 727       |           | 10        |
|                                         |                            | 52600-Wa Paid Family & Medical Leave |  |                        | 1,012     |                         | 1,131     |           | 119       |
|                                         | 33200-Legal - Civil        |                                      |  | 800,000                | 6,526,949 | 800,000                 | 6,451,826 | -         | (75,123)  |
|                                         |                            | 34195-Legal Services                 |  | 800,000                |           | 800,000                 |           | -         |           |
|                                         |                            | 51001-Base Wages                     |  |                        | 3,983,162 |                         | 3,909,630 |           | (73,532)  |
|                                         |                            | 51002-Temp/Seasonal Wages            |  |                        | 15,000    |                         | 30,000    |           | 15,000    |
|                                         |                            | 51220-Out Of Grade                   |  |                        | 10,000    |                         | 10,000    |           | -         |
|                                         |                            | 51250-Terminated Sick Leave Pay      |  |                        | 50,000    |                         | 50,000    |           | -         |
|                                         |                            | 51260-Terminated Vacation Leave Pay  |  |                        | 20,000    |                         | 20,000    |           | -         |
|                                         |                            | 51290-Longevity Pay                  |  |                        | 5,812     |                         | 5,290     |           | (522)     |
|                                         |                            | 51640-Deferred Compensation-Matching |  |                        | 46,080    |                         | 47,160    |           | 1,080     |
|                                         |                            | 52110-Social Security                |  |                        | 298,337   |                         | 294,061   |           | (4,276)   |
|                                         |                            | 52210-Retirement                     |  |                        | 438,786   |                         | 430,640   |           | (8,146)   |
|                                         |                            | 52310-Medical Insurance              |  |                        | 336,956   |                         | 353,149   |           | 16,193    |
|                                         |                            | 52320-Dental Insurance               |  |                        | 43,080    |                         | 43,080    |           | -         |
|                                         |                            | 52330-Life Insurance                 |  |                        | 14,269    |                         | 13,930    |           | (338)     |
|                                         |                            | 52340-Disability Insurance           |  |                        | 5,346     |                         | 5,346     |           | -         |
|                                         |                            | 52400-Industrial Insurance           |  |                        | 5,016     |                         | 5,089     |           | 72        |
|                                         |                            | 52600-Wa Paid Family & Medical Leave |  |                        | 10,269    |                         | 11,196    |           | 927       |
|                                         |                            | 53101-Office Supplies                |  |                        | 3,000     |                         | 3,000     |           | -         |
|                                         |                            | 53102-Publications                   |  |                        | 118,000   |                         | 125,500   |           | 7,500     |
|                                         |                            | 53103-Postage                        |  |                        | 4,000     |                         | 4,000     |           | -         |
|                                         |                            | 53104-Software (Noncapitalized)      |  |                        | 3,000     |                         | 3,000     |           | -         |
|                                         |                            | 53521-Computers                      |  |                        | 5,000     |                         | 5,000     |           | -         |
|                                         |                            | 54101-Professional Services          |  |                        | 1,200     |                         | 1,200     |           | -         |
|                                         |                            | 54124-IF Office Performance Mgmt Svc |  |                        | 31,136    |                         | 21,441    |           | (9,695)   |
|                                         |                            | 54125-IF Financial Services          |  |                        | 53,212    |                         | 45,143    |           | (8,069)   |
|                                         |                            | 54128-IF Centralized Accounting      |  |                        | 30,464    |                         | 29,412    |           | (1,052)   |
|                                         |                            | 54131-IF Risk Managment              |  |                        | 52,246    |                         | 44,567    |           | (7,679)   |
|                                         |                            | 54132-IF Unemployment                |  |                        | 16,526    |                         | 17,678    |           | 1,152     |
|                                         |                            | 54133-IF Workers' Comp               |  |                        | 35,148    |                         | 39,394    |           | 4,246     |
|                                         |                            | 54134-IF Custodial Service           |  |                        | 52,866    |                         | 58,709    |           | 5,843     |
|                                         |                            | 54201-Contractual Services           |  |                        | 18,000    |                         | 18,000    |           | -         |
|                                         |                            | 54302-Cell Phone                     |  |                        | 2,064     |                         | 2,064     |           | -         |
|                                         |                            | 54321-IF IT Expenses                 |  |                        | 551,204   |                         | 560,908   |           | 9,704     |
|                                         |                            | 54324-IF IT Replacement              |  |                        | 67,958    |                         | 33,979    |           | (33,979)  |
|                                         |                            | 54403-Cle Travel                     |  |                        | 5,000     |                         | 7,500     |           | 2,500     |
|                                         |                            | 54407-Lodging                        |  |                        | 1,200     |                         | 1,800     |           | 600       |
|                                         |                            | 54408-Per Diem                       |  |                        | 400       |                         | 600       |           | 200       |
|                                         |                            | 54409-Other Transportation Expenses  |  |                        | 400       |                         | 600       |           | 200       |
|                                         |                            | 54451-Advertising                    |  |                        | 200       |                         | 200       |           | -         |
|                                         |                            | 54842-IF Facility Repairs            |  |                        | 169,813   |                         | 168,090   |           | (1,723)   |
|                                         |                            | 54901-Misc Services/Charges          |  |                        | 300       |                         | 300       |           | -         |
|                                         |                            | 54902-Registration/Schooling         |  |                        | 3,000     |                         | 4,300     |           | 1,300     |
|                                         |                            | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 15,000    |                         | 16,500    |           | 1,500     |
|                                         |                            | 54905-Judgements/Damages             |  |                        | 4,000     |                         | 4,000     |           | -         |
|                                         |                            | 54909-Printing/Binding/Repro         |  |                        | -         |                         | 5,870     |           | 5,870     |
|                                         |                            | 54914-Bank Fees                      |  |                        | 500       |                         | 500       |           | -         |
|                                         | 0520 - Office of the Mayor |                                      |  | 401,498                | 3,949,502 | 337,937                 | 3,852,763 | (63,561)  | (96,740)  |
|                                         | 30101-Emergency Management |                                      |  |                        | 360,371   |                         | 363,111   |           | 2,740     |
|                                         |                            | 51001-Base Wages                     |  |                        | 268,875   |                         | 269,326   |           | 451       |
|                                         |                            | 51640-Deferred Compensation-Matching |  |                        | 4,632     |                         | 4,632     |           | -         |
|                                         |                            | 52110-Social Security                |  |                        | 20,568    |                         | 20,603    |           | 35        |
|                                         |                            | 52210-Retirement                     |  |                        | 29,576    |                         | 29,625    |           | 50        |
|                                         |                            | 52310-Medical Insurance              |  |                        | 31,195    |                         | 32,818    |           | 1,623     |
|                                         |                            | 52320-Dental Insurance               |  |                        | 2,964     |                         | 2,964     |           | -         |
|                                         |                            | 52330-Life Insurance                 |  |                        | 1,043     |                         | 1,032     |           | (11)      |
|                                         |                            | 52340-Disability Insurance           |  |                        | 468       |                         | 468       |           | -         |
|                                         |                            | 52400-Industrial Insurance           |  |                        | 346       |                         | 351       |           | 5         |
|                                         |                            | 52600-Wa Paid Family & Medical Leave |  |                        | 705       |                         | 792       |           | 88        |
|                                         |                            | 53201-Operating Supplies             |  |                        | -         |                         | 500       |           | 500       |
|                                         | 36200-Mayor's Office       |                                      |  | 401,498                | 3,589,131 | 337,937                 | 3,489,652 | (63,561)  | (99,479)  |
|                                         |                            | 39773-From Other Special Rev Fund    |  | -                      |           | 139,388                 |           | 139,388   |           |
|                                         |                            | 39785-From Traffic Calming Fund      |  | 401,498                |           | 198,549                 |           | (202,949) |           |
|                                         |                            | 51001-Base Wages                     |  |                        | 2,280,275 |                         | 1,958,268 |           | (322,006) |
|                                         |                            | 51002-Temp/Seasonal Wages            |  |                        | 100,000   |                         | 100,000   |           | -         |
|                                         |                            | 51003-Project Employee Wages         |  |                        | -         |                         | 139,388   |           | 139,388   |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                        |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|----------------------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |                                        |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |                                        | 51290-Longevity Pay                  |  |                        | 805       |                         | 388       |          | (418)     |
|                                         |                                        | 51640-Deferred Compensation-Matching |  |                        | 24,408    |                         | 23,088    |          | (1,320)   |
|                                         |                                        | 52110-Social Security                |  |                        | 167,808   |                         | 145,537   |          | (22,271)  |
|                                         |                                        | 52210-Retirement                     |  |                        | 250,919   |                         | 215,452   |          | (35,467)  |
|                                         |                                        | 52310-Medical Insurance              |  |                        | 238,008   |                         | 203,837   |          | (34,171)  |
|                                         |                                        | 52320-Dental Insurance               |  |                        | 26,680    |                         | 23,020    |          | (3,660)   |
|                                         |                                        | 52330-Life Insurance                 |  |                        | 8,001     |                         | 6,873     |          | (1,128)   |
|                                         |                                        | 52340-Disability Insurance           |  |                        | 3,356     |                         | 2,874     |          | (482)     |
|                                         |                                        | 52400-Industrial Insurance           |  |                        | 3,113     |                         | 2,791     |          | (322)     |
|                                         |                                        | 52600-Wa Paid Family & Medical Leave |  |                        | 5,800     |                         | 5,565     |          | (236)     |
|                                         |                                        | 53101-Office Supplies                |  |                        | 8,000     |                         | 5,000     |          | (3,000)   |
|                                         |                                        | 53102-Publications                   |  |                        | 1,000     |                         | 500       |          | (500)     |
|                                         |                                        | 53103-Postage                        |  |                        | 2,000     |                         | 1,500     |          | (500)     |
|                                         |                                        | 53104-Software (Noncapitalized)      |  |                        | 300       |                         | 1,300     |          | 1,000     |
|                                         |                                        | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 5,500     |                         | 4,750     |          | (750)     |
|                                         |                                        | 53209-Promotional Supplies           |  |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |                                        | 53502-Minor Equipment                |  |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |                                        | 53505-Office Furniture (Non Capital) |  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |                                        | 53521-Computers                      |  |                        | -         |                         | 2,500     |          | 2,500     |
|                                         |                                        | 54124-IF Office Performance Mgmt Svc |  |                        | 8,430     |                         | 6,024     |          | (2,406)   |
|                                         |                                        | 54125-IF Financial Services          |  |                        | 25,669    |                         | 29,881    |          | 4,212     |
|                                         |                                        | 54127-IF Centralized Purchasing      |  |                        | 4,326     |                         | 10,849    |          | 6,523     |
|                                         |                                        | 54128-IF Centralized Accounting      |  |                        | 7,017     |                         | 8,345     |          | 1,328     |
|                                         |                                        | 54129-IF My Spokane                  |  |                        | 3,872     |                         | 108,697   |          | 104,825   |
|                                         |                                        | 54131-IF Risk Managment              |  |                        | 8,809     |                         | 9,573     |          | 764       |
|                                         |                                        | 54132-IF Unemployment                |  |                        | 19,720    |                         | 22,699    |          | 2,979     |
|                                         |                                        | 54133-IF Workers' Comp               |  |                        | 7,855     |                         | 9,816     |          | 1,961     |
|                                         |                                        | 54134-IF Custodial Service           |  |                        | 35,083    |                         | 45,131    |          | 10,048    |
|                                         |                                        | 54201-Contractual Services           |  |                        | 50,000    |                         | 25,000    |          | (25,000)  |
|                                         |                                        | 54302-Cell Phone                     |  |                        | 8,000     |                         | 8,000     |          | -         |
|                                         |                                        | 54321-IF IT Expenses                 |  |                        | 117,108   |                         | 165,275   |          | 48,167    |
|                                         |                                        | 54324-IF IT Replacement              |  |                        | 17,806    |                         | 8,903     |          | (8,903)   |
|                                         |                                        | 54401-Airfare                        |  |                        | 10,000    |                         | 15,000    |          | 5,000     |
|                                         |                                        | 54406-Parking/Tolls (Local)          |  |                        | -         |                         | 5,000     |          | 5,000     |
|                                         |                                        | 54407-Lodging                        |  |                        | 2,000     |                         | 3,000     |          | 1,000     |
|                                         |                                        | 54408-Per Diem                       |  |                        | 500       |                         | 650       |          | 150       |
|                                         |                                        | 54409-Other Transportation Expenses  |  |                        | 500       |                         | 750       |          | 250       |
|                                         |                                        | 54451-Advertising                    |  |                        | 1,000     |                         | 500       |          | (500)     |
|                                         |                                        | 54501-Operating Rentals/Leases       |  |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |                                        | 54803-Equipment Repairs/Maintenance  |  |                        | 1,000     |                         | 500       |          | (500)     |
|                                         |                                        | 54842-IF Facility Repairs            |  |                        | 109,963   |                         | 123,868   |          | 13,905    |
|                                         |                                        | 54847-IF Motor Pool                  |  |                        | -         |                         | 6,000     |          | 6,000     |
|                                         |                                        | 54902-Registration/Schooling         |  |                        | 7,000     |                         | 10,000    |          | 3,000     |
|                                         |                                        | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 1,000     |                         | 5,000     |          | 4,000     |
|                                         |                                        | 54909-Printing/Binding/Repro         |  |                        | 2,500     |                         | 4,560     |          | 2,060     |
|                                         |                                        | 54999-Other Misc Charges             |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         | 0550 - Neighborhood Services           |                                      |  | 93,000                 | 1,671,322 | 93,000                  | 1,559,405 | -        | (111,917) |
|                                         | 53700-Neighborhood Services Operations |                                      |  | 53,000                 | 1,527,022 | 53,000                  | 1,415,105 | -        | (111,917) |
|                                         |                                        | 34919-IF Other General Govt Services |  | 53,000                 |           | 53,000                  |           | -        |           |
|                                         |                                        | 51001-Base Wages                     |  |                        | 966,755   |                         | 888,683   |          | (78,072)  |
|                                         |                                        | 51275-Annual Leave Payout            |  |                        | 7,000     |                         | 7,000     |          | -         |
|                                         |                                        | 51290-Longevity Pay                  |  |                        | 1,251     |                         | 790       |          | (461)     |
|                                         |                                        | 51640-Deferred Compensation-Matching |  |                        | 13,968    |                         | 12,648    |          | (1,320)   |
|                                         |                                        | 52110-Social Security                |  |                        | 74,052    |                         | 68,045    |          | (6,008)   |
|                                         |                                        | 52210-Retirement                     |  |                        | 106,481   |                         | 97,842    |          | (8,639)   |
|                                         |                                        | 52310-Medical Insurance              |  |                        | 102,993   |                         | 74,233    |          | (28,760)  |
|                                         |                                        | 52320-Dental Insurance               |  |                        | 14,822    |                         | 11,522    |          | (3,300)   |
|                                         |                                        | 52330-Life Insurance                 |  |                        | 3,771     |                         | 3,441     |          | (330)     |
|                                         |                                        | 52340-Disability Insurance           |  |                        | 2,277     |                         | 2,035     |          | (242)     |
|                                         |                                        | 52400-Industrial Insurance           |  |                        | 1,730     |                         | 1,571     |          | (159)     |
|                                         |                                        | 52600-Wa Paid Family & Medical Leave |  |                        | 2,536     |                         | 2,592     |          | 55        |
|                                         |                                        | 53101-Office Supplies                |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |                                        | 53103-Postage                        |  |                        | 24,000    |                         | 24,000    |          | -         |
|                                         |                                        | 53104-Software (Noncapitalized)      |  |                        | 1,200     |                         | 1,200     |          | -         |
|                                         |                                        | 53201-Operating Supplies             |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |                                        | 54124-IF Office Performance Mgmt Svc |  |                        | 4,605     |                         | 3,119     |          | (1,486)   |
|                                         |                                        | 54125-IF Financial Services          |  |                        | 56,466    |                         | 41,025    |          | (15,441)  |
|                                         |                                        | 54127-IF Centralized Purchasing      |  |                        | 28,122    |                         | 34,525    |          | 6,403     |
|                                         |                                        | 54128-IF Centralized Accounting      |  |                        | 7,770     |                         | 7,041     |          | (729)     |
|                                         |                                        | 54129-IF My Spokane                  |  |                        | 12,211    |                         | 11,140    |          | (1,071)   |
|                                         |                                        | 54131-IF Risk Managment              |  |                        | 4,819     |                         | 4,732     |          | (87)      |
|                                         |                                        | 54133-IF Workers' Comp               |  |                        | 4,260     |                         | 4,648     |          | 388       |
|                                         |                                        | 54134-IF Custodial Service           |  |                        | 2,467     |                         | 4,740     |          | 2,273     |
|                                         |                                        | 54302-Cell Phone                     |  |                        | 6,000     |                         | 6,000     |          | -         |
|                                         |                                        | 54321-IF IT Expenses                 |  |                        | 48,066    |                         | 65,484    |          | 17,418    |
|                                         |                                        | 54324-IF IT Replacement              |  |                        | 6,570     |                         | 3,285     |          | (3,285)   |
|                                         |                                        | 54401-Airfare                        |  |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |                                        | 54402-Local Mileage                  |  |                        | 600       |                         | 600       |          | -         |
|                                         |                                        | 54406-Parking/Tolls (Local)          |  |                        | 1,500     |                         | 1,500     |          | -         |
|                                         |                                        | 54407-Lodging                        |  |                        | 1,200     |                         | 1,200     |          | -         |
|                                         |                                        | 54408-Per Diem                       |  |                        | 600       |                         | 600       |          | -         |
|                                         |                                        | 54409-Other Transportation Expenses  |  |                        | 200       |                         | 200       |          | -         |
|                                         |                                        | 54842-IF Facility Repairs            |  |                        | 7,730     |                         | 12,464    |          | 4,734     |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                          |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |           |
|-----------------------------------------|--------------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|----------|-----------|
| Fund > Department > Program > Type Code |                          |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses  |
|                                         |                          | 54902-Registration/Schooling         |  |                        | 3,000      |                         | 3,000      |          | -         |
|                                         |                          | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |                          | 54909-Printing/Binding/Repro         |  |                        | 2,000      |                         | 8,200      |          | 6,200     |
|                                         |                          | 53703-Community Engagement           |  |                        | 100,000    |                         | 100,000    |          | -         |
|                                         |                          | 54201-Contractual Services           |  |                        | 100,000    |                         | 100,000    |          | -         |
|                                         |                          | 53704-Special Events                 |  | 40,000                 | 44,300     | 40,000                  | 44,300     | -        | -         |
|                                         |                          | 32240-Street/Curb Permits            |  | 40,000                 |            | 40,000                  |            | -        |           |
|                                         |                          | 54214-Subscription Based It Arngmts  |  |                        | 42,500     |                         | 42,500     |          | -         |
|                                         |                          | 54914-Bank Fees                      |  |                        | 1,800      |                         | 1,800      |          | -         |
| 0560 - Municipal Court                  |                          |                                      |  | 3,698,400              | 12,081,763 | 3,888,400               | 12,024,095 | 190,000  | (57,667)  |
|                                         | 13100-Municipal Court    |                                      |  | 2,118,400              | 11,374,661 | 2,118,400               | 11,339,239 | -        | (35,422)  |
|                                         |                          | 34122-Dist/Muni Ct Civil Filings     |  | 1,000                  |            | 1,000                   |            | -        |           |
|                                         |                          | 34132-District Court Records         |  | 1,000                  |            | 1,000                   |            | -        |           |
|                                         |                          | 34133-Dist/Muni Ct Admin Fees        |  | 3,000                  |            | 3,000                   |            | -        |           |
|                                         |                          | 34162-Muni/Dist Ct Wp/Print/Copy     |  | 2,000                  |            | 2,000                   |            | -        |           |
|                                         |                          | 34196-Personnel Services             |  | 250,000                |            | 250,000                 |            | -        |           |
|                                         |                          | 34210-Law Enforcement Services       |  | 200                    |            | 200                     |            | -        |           |
|                                         |                          | 34233-Adult Probation Service Chg    |  | 70,000                 |            | 70,000                  |            | -        |           |
|                                         |                          | 35230-Mandatory Insurance Admin Cost |  | 6,000                  |            | 6,000                   |            | -        |           |
|                                         |                          | 35310-Traffic Infractions            |  | 1,200,000              |            | 1,200,000               |            | -        |           |
|                                         |                          | 35311-Motorcycle Safety              |  | 600                    |            | 600                     |            | -        |           |
|                                         |                          | 35370-Non-Traffic Infractions        |  | 72,000                 |            | 72,000                  |            | -        |           |
|                                         |                          | 35520-Driving Under Influence        |  | 100,000                |            | 100,000                 |            | -        |           |
|                                         |                          | 35580-Other Crim Traffic Misdemeanor |  | 150,000                |            | 150,000                 |            | -        |           |
|                                         |                          | 35690-Other Non Traffic Fines        |  | 50,000                 |            | 50,000                  |            | -        |           |
|                                         |                          | 35733-Public Defense Cost            |  | 2,000                  |            | 2,000                   |            | -        |           |
|                                         |                          | 36140-Interest On Cont/Notes/Ar      |  | 80,000                 |            | 80,000                  |            | -        |           |
|                                         |                          | 36999-Other General Misc Revenue     |  | 600                    |            | 600                     |            | -        |           |
|                                         |                          | 39778-From Trial Court Improvements  |  | 130,000                |            | 130,000                 |            | -        |           |
|                                         |                          | 51001-Base Wages                     |  |                        | 7,453,551  |                         | 7,177,797  |          | (275,754) |
|                                         |                          | 51210-Overtime                       |  |                        | 7,000      |                         | 7,000      |          | -         |
|                                         |                          | 51230-Shift Differential Premium     |  |                        | 100        |                         | 100        |          | -         |
|                                         |                          | 51275-Annual Leave Payout            |  |                        | 15,000     |                         | 15,000     |          | -         |
|                                         |                          | 51290-Longevity Pay                  |  |                        | 16,506     |                         | 15,593     |          | (914)     |
|                                         |                          | 51640-Deferred Compensation-Matching |  |                        | 106,070    |                         | 96,206     |          | (9,864)   |
|                                         |                          | 51991-Contra Salaries                |  |                        | (815,612)  |                         | (614,135)  |          | 201,477   |
|                                         |                          | 52110-Social Security                |  |                        | 550,378    |                         | 533,503    |          | (16,876)  |
|                                         |                          | 52210-Retirement                     |  |                        | 821,706    |                         | 773,286    |          | (48,421)  |
|                                         |                          | 52310-Medical Insurance              |  |                        | 961,485    |                         | 1,004,742  |          | 43,257    |
|                                         |                          | 52320-Dental Insurance               |  |                        | 119,891    |                         | 115,247    |          | (4,644)   |
|                                         |                          | 52330-Life Insurance                 |  |                        | 26,879     |                         | 25,062     |          | (1,817)   |
|                                         |                          | 52340-Disability Insurance           |  |                        | 3,615      |                         | 3,373      |          | (242)     |
|                                         |                          | 52400-Industrial Insurance           |  |                        | 14,165     |                         | 13,824     |          | (341)     |
|                                         |                          | 52600-Wa Paid Family & Medical Leave |  |                        | 18,886     |                         | 20,283     |          | 1,397     |
|                                         |                          | 52991-Contra Benefits                |  |                        | (10,000)   |                         | (10,000)   |          | -         |
|                                         |                          | 53101-Office Supplies                |  |                        | 16,000     |                         | 16,000     |          | -         |
|                                         |                          | 53102-Publications                   |  |                        | 9,000      |                         | 9,000      |          | -         |
|                                         |                          | 53103-Postage                        |  |                        | 31,000     |                         | 31,000     |          | -         |
|                                         |                          | 53104-Software (Noncapitalized)      |  |                        | 29,000     |                         | 29,000     |          | -         |
|                                         |                          | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |                          | 53201-Operating Supplies             |  |                        | 5,000      |                         | 5,000      |          | -         |
|                                         |                          | 53502-Minor Equipment                |  |                        | 9,000      |                         | 9,000      |          | -         |
|                                         |                          | 53521-Computers                      |  |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |                          | 54124-IF Office Performance Mgmt Svc |  |                        | 38,895     |                         | 28,796     |          | (10,099)  |
|                                         |                          | 54125-IF Financial Services          |  |                        | 188,827    |                         | 199,486    |          | 10,659    |
|                                         |                          | 54127-IF Centralized Purchasing      |  |                        | 10,816     |                         | 14,034     |          | 3,218     |
|                                         |                          | 54128-IF Centralized Accounting      |  |                        | 36,038     |                         | 37,171     |          | 1,133     |
|                                         |                          | 54129-IF My Spokane                  |  |                        | 26,037     |                         | 22,749     |          | (3,288)   |
|                                         |                          | 54131-IF Risk Managment              |  |                        | 37,378     |                         | 37,813     |          | 435       |
|                                         |                          | 54133-IF Workers' Comp               |  |                        | 38,435     |                         | 43,909     |          | 5,474     |
|                                         |                          | 54134-IF Custodial Service           |  |                        | -          |                         | 6,016      |          | 6,016     |
|                                         |                          | 54201-Contractual Services           |  |                        | 16,000     |                         | 20,000     |          | 4,000     |
|                                         |                          | 54209-It/Data Services               |  |                        | 3,000      |                         | 3,000      |          | -         |
|                                         |                          | 54210-Interpreter Costs              |  |                        | 150,000    |                         | 150,000    |          | -         |
|                                         |                          | 54261-Spokane County                 |  |                        | 20,000     |                         | 25,000     |          | 5,000     |
|                                         |                          | 54302-Cell Phone                     |  |                        | 14,000     |                         | 14,000     |          | -         |
|                                         |                          | 54321-IF IT Expenses                 |  |                        | 797,300    |                         | 803,103    |          | 5,803     |
|                                         |                          | 54324-IF IT Replacement              |  |                        | 101,474    |                         | 50,737     |          | (50,737)  |
|                                         |                          | 54404-Operational Travel             |  |                        | 12,000     |                         | 12,000     |          | -         |
|                                         |                          | 54406-Parking/Tolls (Local)          |  |                        | 11,000     |                         | 11,000     |          | -         |
|                                         |                          | 54501-Operating Rentals/Leases       |  |                        | 390,000    |                         | 470,000    |          | 80,000    |
|                                         |                          | 54802-Building Repairs/Maintenance   |  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |                          | 54842-IF Facility Repairs            |  |                        | -          |                         | 14,424     |          | 14,424    |
|                                         |                          | 54901-Misc Services/Charges          |  |                        | 2,400      |                         | 2,400      |          | -         |
|                                         |                          | 54902-Registration/Schooling         |  |                        | 4,000      |                         | 4,000      |          | -         |
|                                         |                          | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 19,440     |                         | 23,440     |          | 4,000     |
|                                         |                          | 54906-Laundry/Janitorial Services    |  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |                          | 54909-Printing/Binding/Repro         |  |                        | 2,000      |                         | 3,280      |          | 1,280     |
|                                         |                          | 54914-Bank Fees                      |  |                        | 6,000      |                         | 6,000      |          | -         |
|                                         |                          | 54920-Alarm/Security Services        |  |                        | 48,000     |                         | 48,000     |          | -         |
|                                         | 13200-Parking Violations |                                      |  | 1,580,000              | 707,101    | 1,770,000               | 684,856    | 190,000  | (22,245)  |
|                                         |                          | 35401-Parking Fines                  |  | 1,580,000              |            | 1,770,000               |            | 190,000  |           |
|                                         |                          | 51001-Base Wages                     |  |                        | 430,795    |                         | 399,989    |          | (30,806)  |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                      |  |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|--------------------------------------|--|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |                                      |  |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |                                      |  | 51210-Overtime                       |                        |           | 1,000                   |           | 1,000    | -         |
|                                         |                                      |  | 51290-Longevity Pay                  |                        |           | 3,225                   |           | 2,703    | (522)     |
|                                         |                                      |  | 51640-Deferred Compensation-Matching |                        |           | 8,338                   |           | 8,122    | (216)     |
|                                         |                                      |  | 52110-Social Security                |                        |           | 33,203                  |           | 30,806   | (2,397)   |
|                                         |                                      |  | 52210-Retirement                     |                        |           | 47,742                  |           | 44,296   | (3,446)   |
|                                         |                                      |  | 52310-Medical Insurance              |                        |           | 66,849                  |           | 79,202   | 12,353    |
|                                         |                                      |  | 52320-Dental Insurance               |                        |           | 8,962                   |           | 8,962    | -         |
|                                         |                                      |  | 52330-Life Insurance                 |                        |           | 1,700                   |           | 1,561    | (140)     |
|                                         |                                      |  | 52400-Industrial Insurance           |                        |           | 1,037                   |           | 1,052    | 15        |
|                                         |                                      |  | 52600-Wa Paid Family & Medical Leave |                        |           | 1,137                   |           | 1,143    | 6         |
|                                         |                                      |  | 53101-Office Supplies                |                        |           | 500                     |           | 500      | -         |
|                                         |                                      |  | 53103-Postage                        |                        |           | 10,000                  |           | 10,000   | -         |
|                                         |                                      |  | 53201-Operating Supplies             |                        |           | 1,000                   |           | 1,000    | -         |
|                                         |                                      |  | 54201-Contractual Services           |                        |           | 15,000                  |           | 19,000   | 4,000     |
|                                         |                                      |  | 54321-IF IT Expenses                 |                        |           | 31,992                  |           | 32,210   | 218       |
|                                         |                                      |  | 54324-IF IT Replacement              |                        |           | 2,622                   |           | 1,311    | (1,311)   |
|                                         |                                      |  | 54914-Bank Fees                      |                        |           | 42,000                  |           | 42,000   | -         |
|                                         | 0570 - Office Of Hearing Examiner    |  |                                      | 67,080                 | 625,041   | 63,120                  | 623,225   | (3,960)  | (1,817)   |
|                                         | 51500-Hearing Examiner               |  |                                      | 67,080                 | 625,041   | 63,120                  | 623,225   | (3,960)  | (1,817)   |
|                                         |                                      |  | 34149-Court Services                 | 64,080                 |           | 58,800                  |           | (5,280)  |           |
|                                         |                                      |  | 36999-Other General Misc Revenue     | 3,000                  |           | 4,320                   |           | 1,320    |           |
|                                         |                                      |  | 51001-Base Wages                     |                        | 403,415   |                         | 403,626   |          | 211       |
|                                         |                                      |  | 51290-Longevity Pay                  |                        | 418       |                         | 418       |          | -         |
|                                         |                                      |  | 51640-Deferred Compensation-Matching |                        | 7,680     |                         | 7,680     |          | -         |
|                                         |                                      |  | 52110-Social Security                |                        | 30,893    |                         | 30,909    |          | 16        |
|                                         |                                      |  | 52210-Retirement                     |                        | 44,422    |                         | 44,445    |          | 23        |
|                                         |                                      |  | 52310-Medical Insurance              |                        | 43,910    |                         | 46,186    |          | 2,276     |
|                                         |                                      |  | 52320-Dental Insurance               |                        | 6,168     |                         | 6,168     |          | -         |
|                                         |                                      |  | 52330-Life Insurance                 |                        | 1,575     |                         | 1,557     |          | (18)      |
|                                         |                                      |  | 52340-Disability Insurance           |                        | 486       |                         | 486       |          | -         |
|                                         |                                      |  | 52400-Industrial Insurance           |                        | 717       |                         | 727       |          | 10        |
|                                         |                                      |  | 52600-Wa Paid Family & Medical Leave |                        | 1,058     |                         | 1,185     |          | 127       |
|                                         |                                      |  | 53101-Office Supplies                |                        | 600       |                         | 200       |          | (400)     |
|                                         |                                      |  | 53102-Publications                   |                        | 5,988     |                         | 6,188     |          | 200       |
|                                         |                                      |  | 53103-Postage                        |                        | 150       |                         | 100       |          | (50)      |
|                                         |                                      |  | 53104-Software (Noncapitalized)      |                        | 420       |                         | 420       |          | -         |
|                                         |                                      |  | 53502-Minor Equipment                |                        | 350       |                         | 200       |          | (150)     |
|                                         |                                      |  | 53505-Office Furniture (Non Capital) |                        | 4,000     |                         | 2,000     |          | (2,000)   |
|                                         |                                      |  | 53521-Computers                      |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |                                      |  | 54124-IF Office Performance Mgmt Svc |                        | 1,826     |                         | 1,227     |          | (599)     |
|                                         |                                      |  | 54125-IF Financial Services          |                        | 5,778     |                         | 6,574     |          | 796       |
|                                         |                                      |  | 54128-IF Centralized Accounting      |                        | 4,785     |                         | 3,836     |          | (949)     |
|                                         |                                      |  | 54129-IF My Spokane                  |                        | 52        |                         | 47        |          | (5)       |
|                                         |                                      |  | 54131-IF Risk Managment              |                        | 2,429     |                         | 2,128     |          | (301)     |
|                                         |                                      |  | 54133-IF Workers' Comp               |                        | 2,414     |                         | 2,189     |          | (225)     |
|                                         |                                      |  | 54134-IF Custodial Service           |                        | 5,199     |                         | 6,304     |          | 1,105     |
|                                         |                                      |  | 54321-IF IT Expenses                 |                        | 21,391    |                         | 21,504    |          | 113       |
|                                         |                                      |  | 54324-IF IT Replacement              |                        | 3,300     |                         | 1,650     |          | (1,650)   |
|                                         |                                      |  | 54401-Airfare                        |                        | 1,000     |                         | -         |          | (1,000)   |
|                                         |                                      |  | 54403-Cle Travel                     |                        | 400       |                         | 450       |          | 50        |
|                                         |                                      |  | 54407-Lodging                        |                        | 1,800     |                         | 1,300     |          | (500)     |
|                                         |                                      |  | 54408-Per Diem                       |                        | 300       |                         | 300       |          | -         |
|                                         |                                      |  | 54842-IF Facility Repairs            |                        | 16,293    |                         | 17,435    |          | 1,142     |
|                                         |                                      |  | 54902-Registration/Schooling         |                        | 1,225     |                         | 1,165     |          | (60)      |
|                                         |                                      |  | 54904-Oth Dues/Subscriptns/Membershp |                        | 1,400     |                         | 1,400     |          | -         |
|                                         |                                      |  | 54909-Printing/Binding/Repro         |                        | 200       |                         | 170       |          | (30)      |
|                                         |                                      |  | 54914-Bank Fees                      |                        | -         |                         | 50        |          | 50        |
|                                         | 0580 - Family and Youth Services     |  |                                      |                        | 101,186   |                         | 276,956   |          | 175,770   |
|                                         | 53110-Youth Services                 |  |                                      |                        | 101,186   |                         | 276,956   |          | 175,770   |
|                                         |                                      |  | 51001-Base Wages                     |                        | -         |                         | 128,243   |          | 128,243   |
|                                         |                                      |  | 51640-Deferred Compensation-Matching |                        | -         |                         | 2,400     |          | 2,400     |
|                                         |                                      |  | 52110-Social Security                |                        | -         |                         | 9,811     |          | 9,811     |
|                                         |                                      |  | 52210-Retirement                     |                        | -         |                         | 14,107    |          | 14,107    |
|                                         |                                      |  | 52310-Medical Insurance              |                        | -         |                         | 18,833    |          | 18,833    |
|                                         |                                      |  | 52320-Dental Insurance               |                        | -         |                         | 1,536     |          | 1,536     |
|                                         |                                      |  | 52330-Life Insurance                 |                        | -         |                         | 487       |          | 487       |
|                                         |                                      |  | 52340-Disability Insurance           |                        | -         |                         | 243       |          | 243       |
|                                         |                                      |  | 52400-Industrial Insurance           |                        | -         |                         | 184       |          | 184       |
|                                         |                                      |  | 52600-Wa Paid Family & Medical Leave |                        | -         |                         | 414       |          | 414       |
|                                         |                                      |  | 54124-IF Office Performance Mgmt Svc |                        | 99        |                         | 67        |          | (32)      |
|                                         |                                      |  | 54125-IF Financial Services          |                        | 1,037     |                         | 580       |          | (457)     |
|                                         |                                      |  | 54128-IF Centralized Accounting      |                        | 50        |                         | 52        |          | 2         |
|                                         |                                      |  | 54201-Contractual Services           |                        | 100,000   |                         | 100,000   |          | -         |
|                                         | 0620 - Human Resources               |  |                                      |                        | 4,015,304 |                         | 3,890,645 |          | (124,659) |
|                                         | 31100-Human Resources Administration |  |                                      |                        | 4,015,304 |                         | 3,890,645 |          | (124,659) |
|                                         |                                      |  | 51001-Base Wages                     |                        | 2,382,748 |                         | 2,309,856 |          | (72,892)  |
|                                         |                                      |  | 51210-Overtime                       |                        | 10,000    |                         | 10,000    |          | -         |
|                                         |                                      |  | 51220-Out Of Grade                   |                        | 10,000    |                         | 10,000    |          | -         |
|                                         |                                      |  | 51275-Annual Leave Payout            |                        | 15,000    |                         | 15,000    |          | -         |
|                                         |                                      |  | 51290-Longevity Pay                  |                        | 3,248     |                         | 3,248     |          | -         |
|                                         |                                      |  | 51640-Deferred Compensation-Matching |                        | 30,872    |                         | 32,186    |          | 1,314     |
|                                         |                                      |  | 52110-Social Security                |                        | 182,529   |                         | 177,668   |          | (4,861)   |
|                                         |                                      |  | 52210-Retirement                     |                        | 262,459   |                         | 256,542   |          | (5,917)   |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                                       |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|-------------------------------------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |                                                       |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |                                                       | 52310-Medical Insurance              |  |                        | 285,039   |                         | 251,899   |          | (33,140)  |
|                                         |                                                       | 52320-Dental Insurance               |  |                        | 37,718    |                         | 34,634    |          | (3,084)   |
|                                         |                                                       | 52330-Life Insurance                 |  |                        | 9,247     |                         | 8,831     |          | (416)     |
|                                         |                                                       | 52340-Disability Insurance           |  |                        | 4,223     |                         | 4,034     |          | (189)     |
|                                         |                                                       | 52400-Industrial Insurance           |  |                        | 4,391     |                         | 4,088     |          | (303)     |
|                                         |                                                       | 52600-Wa Paid Family & Medical Leave |  |                        | 6,251     |                         | 6,783     |          | 531       |
|                                         |                                                       | 53101-Office Supplies                |  |                        | 6,000     |                         | 6,000     |          | -         |
|                                         |                                                       | 53103-Postage                        |  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |                                                       | 53104-Software (Noncapitalized)      |  |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |                                                       | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |                                                       | 53201-Operating Supplies             |  |                        | 6,000     |                         | 6,000     |          | -         |
|                                         |                                                       | 53209-Promotional Supplies           |  |                        | 6,000     |                         | 6,000     |          | -         |
|                                         |                                                       | 53502-Minor Equipment                |  |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |                                                       | 53505-Office Furniture (Non Capital) |  |                        | 8,000     |                         | 8,000     |          | -         |
|                                         |                                                       | 53521-Computers                      |  |                        | 10,000    |                         | 10,000    |          | -         |
|                                         |                                                       | 54101-Professional Services          |  |                        | 10,000    |                         | 10,000    |          | -         |
|                                         |                                                       | 54124-IF Office Performance Mgmt Svc |  |                        | 9,097     |                         | 6,704     |          | (2,393)   |
|                                         |                                                       | 54125-IF Financial Services          |  |                        | 39,196    |                         | 38,088    |          | (1,108)   |
|                                         |                                                       | 54127-IF Centralized Purchasing      |  |                        | 56,244    |                         | 54,871    |          | (1,373)   |
|                                         |                                                       | 54128-IF Centralized Accounting      |  |                        | 7,712     |                         | 8,005     |          | 293       |
|                                         |                                                       | 54129-IF My Spokane                  |  |                        | 5,727     |                         | 4,501     |          | (1,226)   |
|                                         |                                                       | 54131-IF Risk Management             |  |                        | 159,676   |                         | 133,484   |          | (26,192)  |
|                                         |                                                       | 54132-IF Unemployment                |  |                        | 150       |                         | 17,040    |          | 16,890    |
|                                         |                                                       | 54133-IF Workers' Comp               |  |                        | 7,717     |                         | 9,069     |          | 1,352     |
|                                         |                                                       | 54134-IF Custodial Service           |  |                        | 33,596    |                         | 36,866    |          | 3,270     |
|                                         |                                                       | 54201-Contractual Services           |  |                        | -         |                         | 30,000    |          | 30,000    |
|                                         |                                                       | 54205-Background Checks              |  |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |                                                       | 54302-Cell Phone                     |  |                        | 13,000    |                         | 13,000    |          | -         |
|                                         |                                                       | 54321-IF IT Expenses                 |  |                        | 184,609   |                         | 175,403   |          | (9,206)   |
|                                         |                                                       | 54324-IF IT Replacement              |  |                        | 29,552    |                         | 14,776    |          | (14,776)  |
|                                         |                                                       | 54401-Airfare                        |  |                        | 8,500     |                         | 8,500     |          | -         |
|                                         |                                                       | 54404-Operational Travel             |  |                        | 8,500     |                         | 8,500     |          | -         |
|                                         |                                                       | 54405-Recruitment Travel Expense     |  |                        | 15,000    |                         | 15,000    |          | -         |
|                                         |                                                       | 54407-Lodging                        |  |                        | 4,500     |                         | 4,500     |          | -         |
|                                         |                                                       | 54451-Advertising                    |  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |                                                       | 54820-Software Maintenance           |  |                        | 1,300     |                         | 1,300     |          | -         |
|                                         |                                                       | 54842-IF Facility Repairs            |  |                        | 105,302   |                         | 103,390   |          | (1,912)   |
|                                         |                                                       | 54901-Misc Services/Charges          |  |                        | 200       |                         | 200       |          | -         |
|                                         |                                                       | 54902-Registration/Schooling         |  |                        | 10,000    |                         | 10,000    |          | -         |
|                                         |                                                       | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 8,000     |                         | 8,000     |          | -         |
|                                         |                                                       | 54909-Printing/Binding/Repro         |  |                        | 2,000     |                         | 2,680     |          | 680       |
|                                         | 0650 - Planning Services                              |                                      |  | 166,421                | 5,706,786 | 166,421                 | 5,508,447 | -        | (198,340) |
|                                         | 51100-Planning Services Planning & Development (GMA?) |                                      |  | 158,421                | 5,706,786 | 158,421                 | 5,508,447 | -        | (198,340) |
|                                         |                                                       | 34581-Zoning/Subdivision Fees        |  | 8,000                  |           | 8,000                   |           | -        |           |
|                                         |                                                       | 34583-Plan Checking Fees             |  | 120,000                |           | 120,000                 |           | -        |           |
|                                         |                                                       | 34919-IF Other General Govt Services |  | 30,421                 |           | 30,421                  |           | -        |           |
|                                         |                                                       | 51001-Base Wages                     |  |                        | 3,401,143 |                         | 3,239,515 |          | (161,629) |
|                                         |                                                       | 51220-Out Of Grade                   |  |                        | 20,000    |                         | 20,000    |          | -         |
|                                         |                                                       | 51275-Annual Leave Payout            |  |                        | 8,800     |                         | 8,800     |          | -         |
|                                         |                                                       | 51290-Longevity Pay                  |  |                        | 4,211     |                         | 3,880     |          | (331)     |
|                                         |                                                       | 51640-Deferred Compensation-Matching |  |                        | 52,944    |                         | 50,172    |          | (2,772)   |
|                                         |                                                       | 51991-Contra Salaries                |  |                        | (24,000)  |                         | (24,000)  |          | -         |
|                                         |                                                       | 52110-Social Security                |  |                        | 262,416   |                         | 249,029   |          | (13,387)  |
|                                         |                                                       | 52210-Retirement                     |  |                        | 377,331   |                         | 358,082   |          | (19,249)  |
|                                         |                                                       | 52310-Medical Insurance              |  |                        | 412,677   |                         | 407,735   |          | (4,942)   |
|                                         |                                                       | 52320-Dental Insurance               |  |                        | 49,200    |                         | 46,116    |          | (3,084)   |
|                                         |                                                       | 52330-Life Insurance                 |  |                        | 13,314    |                         | 12,490    |          | (825)     |
|                                         |                                                       | 52340-Disability Insurance           |  |                        | 6,650     |                         | 6,356     |          | (294)     |
|                                         |                                                       | 52400-Industrial Insurance           |  |                        | 5,733     |                         | 5,447     |          | (286)     |
|                                         |                                                       | 52600-Wa Paid Family & Medical Leave |  |                        | 8,988     |                         | 9,443     |          | 455       |
|                                         |                                                       | 53101-Office Supplies                |  |                        | 7,000     |                         | 7,000     |          | -         |
|                                         |                                                       | 53103-Postage                        |  |                        | 6,000     |                         | 6,000     |          | -         |
|                                         |                                                       | 53104-Software (Noncapitalized)      |  |                        | 10,000    |                         | 10,000    |          | -         |
|                                         |                                                       | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 2,400     |                         | 2,400     |          | -         |
|                                         |                                                       | 53209-Promotional Supplies           |  |                        | 1,500     |                         | 1,500     |          | -         |
|                                         |                                                       | 53502-Minor Equipment                |  |                        | 4,600     |                         | 4,600     |          | -         |
|                                         |                                                       | 53521-Computers                      |  |                        | 15,000    |                         | 15,000    |          | -         |
|                                         |                                                       | 54105-Legal Services                 |  |                        | 10,000    |                         | 10,000    |          | -         |
|                                         |                                                       | 54124-IF Office Performance Mgmt Svc |  |                        | 15,894    |                         | 10,548    |          | (5,346)   |
|                                         |                                                       | 54125-IF Financial Services          |  |                        | 69,777    |                         | 76,193    |          | 6,416     |
|                                         |                                                       | 54127-IF Centralized Purchasing      |  |                        | 138,444   |                         | 153,021   |          | 14,577    |
|                                         |                                                       | 54128-IF Centralized Accounting      |  |                        | 16,802    |                         | 15,984    |          | (818)     |
|                                         |                                                       | 54131-IF Risk Managment              |  |                        | 18,458    |                         | 18,394    |          | (64)      |
|                                         |                                                       | 54132-IF Unemployment                |  |                        | 10,374    |                         | 9,645     |          | (729)     |
|                                         |                                                       | 54133-IF Workers' Comp               |  |                        | 15,618    |                         | 17,441    |          | 1,823     |
|                                         |                                                       | 54134-IF Custodial Service           |  |                        | 21,978    |                         | 33,213    |          | 11,235    |
|                                         |                                                       | 54201-Contractual Services           |  |                        | 153,243   |                         | 153,243   |          | -         |
|                                         |                                                       | 54210-Interpreter Costs              |  |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |                                                       | 54302-Cell Phone                     |  |                        | 3,120     |                         | 3,120     |          | -         |
|                                         |                                                       | 54321-IF IT Expenses                 |  |                        | 342,757   |                         | 335,014   |          | (7,743)   |
|                                         |                                                       | 54324-IF IT Replacement              |  |                        | 52,000    |                         | 26,000    |          | (26,000)  |
|                                         |                                                       | 54401-Airfare                        |  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |                                                       | 54406-Parking/Tolls (Local)          |  |                        | 200       |                         | 200       |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |              |                                       |  | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change    |           |
|-----------------------------------------|--------------|---------------------------------------|--|------------------------|-------------|-------------------------|-------------|-----------|-----------|
| Fund > Department > Program > Type Code |              |                                       |  | Revenues               | Expenses    | Revenues                | Expenses    | Revenues  | Expenses  |
|                                         |              | 54407-Lodging                         |  |                        | 600         |                         | 600         |           | -         |
|                                         |              | 54408-Per Diem                        |  |                        | 500         |                         | 500         |           | -         |
|                                         |              | 54409-Other Transportation Expenses   |  |                        | 300         |                         | 300         |           | -         |
|                                         |              | 54451-Advertising                     |  |                        | 18,000      |                         | 18,000      |           | -         |
|                                         |              | 54842-IF Facility Repairs             |  |                        | 68,890      |                         | 89,444      |           | 20,554    |
|                                         |              | 54902-Registration/Schooling          |  |                        | 24,000      |                         | 24,000      |           | -         |
|                                         |              | 54904-Oth Dues/Subscriptns/Membershp  |  |                        | 18,000      |                         | 18,000      |           | -         |
|                                         |              | 54909-Printing/Binding/Repro          |  |                        | 26,000      |                         | 33,130      |           | 7,130     |
|                                         |              | 54914-Bank Fees                       |  |                        | 4,000       |                         | 4,000       |           | -         |
|                                         |              | 59954-Reserve For Total Cost Compens  |  |                        | 24,924      |                         | 11,892      |           | (13,032)  |
|                                         |              | 51200-Planning Services Design Review |  | 8,000                  |             | 8,000                   |             | -         |           |
|                                         |              | 34581-Zoning/Subdivision Fees         |  | 8,000                  |             | 8,000                   |             | -         |           |
| 0680 - Police                           |              |                                       |  | 36,005,693             | 213,688,412 | 35,213,250              | 214,646,336 | (792,443) | 957,924   |
|                                         | 11120-Police | Traffic                               |  | 2,013,678              | 3,495,634   | 1,903,708               | 4,170,865   | (109,970) | 675,231   |
|                                         |              | 33435-Traffic Safety Commission       |  | 599,758                |             | 524,788                 |             | (74,970)  |           |
|                                         |              | 34210-Law Enforcement Services        |  | 470,000                |             | 435,000                 |             | (35,000)  |           |
|                                         |              | 39773-From Other Special Rev Fund     |  | 943,920                |             | 943,920                 |             | -         |           |
|                                         |              | 51001-Base Wages                      |  |                        | 2,346,534   |                         | 2,401,349   |           | 54,815    |
|                                         |              | 51002-Temp/Seasonal Wages             |  |                        | 30,000      |                         | 30,000      |           | -         |
|                                         |              | 51210-Overtime                        |  |                        | 1,000       |                         | 1,000       |           | -         |
|                                         |              | 51215-Overtime-Uniform                |  |                        | 82,000      |                         | 96,000      |           | 14,000    |
|                                         |              | 51230-Shift Differential Premium      |  |                        | 4,000       |                         | 4,875       |           | 875       |
|                                         |              | 51235-Holiday Pay Extra               |  |                        | 30,000      |                         | 30,131      |           | 131       |
|                                         |              | 51250-Terminated Sick Leave Pay       |  |                        | 10,000      |                         | 10,000      |           | -         |
|                                         |              | 51260-Terminated Vacation Leave Pay   |  |                        | 10,000      |                         | 10,000      |           | -         |
|                                         |              | 51275-Annual Leave Payout             |  |                        | 40,000      |                         | 42,500      |           | 2,500     |
|                                         |              | 51290-Longevity Pay                   |  |                        | 1,201       |                         | 1,201       |           | -         |
|                                         |              | 51295-Education Pay                   |  |                        | 45,674      |                         | 65,128      |           | 19,454    |
|                                         |              | 51400-Specialty Pay                   |  |                        | 50,000      |                         | 51,533      |           | 1,533     |
|                                         |              | 51410-Residency Incentive             |  |                        | 1,200       |                         | 1,200       |           | -         |
|                                         |              | 51610-Clothing Allowance              |  |                        | 400         |                         | 400         |           | -         |
|                                         |              | 51640-Deferred Compensation-Matching  |  |                        | 93,415      |                         | 123,592     |           | 30,176    |
|                                         |              | 52110-Social Security                 |  |                        | 236,292     |                         | 142,985     |           | (93,307)  |
|                                         |              | 52210-Retirement                      |  |                        | 15,332      |                         | 15,317      |           | (16)      |
|                                         |              | 52230-Pension Leoff Ii                |  |                        | 94,032      |                         | 118,628     |           | 24,596    |
|                                         |              | 52265-Veba Medical Savings-Police     |  |                        | 24,166      |                         | 30,466      |           | 6,300     |
|                                         |              | 52310-Medical Insurance               |  |                        | 251,654     |                         | 363,356     |           | 111,702   |
|                                         |              | 52320-Dental Insurance                |  |                        | 20,783      |                         | 25,427      |           | 4,644     |
|                                         |              | 52330-Life Insurance                  |  |                        | 4,114       |                         | 4,750       |           | 636       |
|                                         |              | 52340-Disability Insurance            |  |                        | 6,215       |                         | 7,835       |           | 1,620     |
|                                         |              | 52345-Police Legal Defense Ins        |  |                        | 553         |                         | 697         |           | 144       |
|                                         |              | 52400-Industrial Insurance            |  |                        | 2,405       |                         | 2,994       |           | 589       |
|                                         |              | 52600-Wa Paid Family & Medical Leave  |  |                        | 16,262      |                         | 23,181      |           | 6,919     |
|                                         |              | 53101-Office Supplies                 |  |                        | 1,000       |                         | 1,000       |           | -         |
|                                         |              | 53201-Operating Supplies              |  |                        | 9,000       |                         | 496,920     |           | 487,920   |
|                                         |              | 53502-Minor Equipment                 |  |                        | 8,000       |                         | 8,000       |           | -         |
|                                         |              | 53528-Protective Gear/Clothing        |  |                        | 7,500       |                         | 7,500       |           | -         |
|                                         |              | 54401-Airfare                         |  |                        | 2,000       |                         | 2,000       |           | -         |
|                                         |              | 54407-Lodging                         |  |                        | 10,000      |                         | 10,000      |           | -         |
|                                         |              | 54408-Per Diem                        |  |                        | 4,000       |                         | 4,000       |           | -         |
|                                         |              | 54409-Other Transportation Expenses   |  |                        | 8,000       |                         | 8,000       |           | -         |
|                                         |              | 54501-Operating Rentals/Leases        |  |                        | 2,600       |                         | 2,600       |           | -         |
|                                         |              | 54803-Equipment Repairs/Maintenance   |  |                        | 20,000      |                         | 20,000      |           | -         |
|                                         |              | 54902-Registration/Schooling          |  |                        | 6,000       |                         | 6,000       |           | -         |
|                                         |              | 54904-Oth Dues/Subscriptns/Membershp  |  |                        | 300         |                         | 300         |           | -         |
|                                         | 11130-Police | K-9                                   |  | 14,000                 | 2,929,720   | 14,000                  | 2,868,524   | -         | (61,196)  |
|                                         |              | 34210-Law Enforcement Services        |  | 14,000                 |             | 14,000                  |             | -         |           |
|                                         |              | 51001-Base Wages                      |  |                        | 1,658,543   |                         | 1,550,606   |           | (107,937) |
|                                         |              | 51215-Overtime-Uniform                |  |                        | 265,800     |                         | 300,800     |           | 35,000    |
|                                         |              | 51225-Standby Pay                     |  |                        | 76,700      |                         | 76,700      |           | -         |
|                                         |              | 51230-Shift Differential Premium      |  |                        | 40,000      |                         | 41,243      |           | 1,243     |
|                                         |              | 51235-Holiday Pay Extra               |  |                        | 55,000      |                         | 55,263      |           | 263       |
|                                         |              | 51275-Annual Leave Payout             |  |                        | 28,000      |                         | 30,500      |           | 2,500     |
|                                         |              | 51295-Education Pay                   |  |                        | 60,335      |                         | 63,062      |           | 2,727     |
|                                         |              | 51400-Specialty Pay                   |  |                        | 40,000      |                         | 49,226      |           | 9,226     |
|                                         |              | 51410-Residency Incentive             |  |                        | 3,600       |                         | 3,600       |           | -         |
|                                         |              | 51640-Deferred Compensation-Matching  |  |                        | 103,598     |                         | 98,587      |           | (5,011)   |
|                                         |              | 52110-Social Security                 |  |                        | 31,859      |                         | 30,334      |           | (1,526)   |
|                                         |              | 52230-Pension Leoff Ii                |  |                        | 116,891     |                         | 111,294     |           | (5,597)   |
|                                         |              | 52265-Veba Medical Savings-Police     |  |                        | 28,193      |                         | 26,093      |           | (2,100)   |
|                                         |              | 52310-Medical Insurance               |  |                        | 285,600     |                         | 292,476     |           | 6,875     |
|                                         |              | 52320-Dental Insurance                |  |                        | 20,783      |                         | 19,235      |           | (1,548)   |
|                                         |              | 52330-Life Insurance                  |  |                        | 5,335       |                         | 5,004       |           | (330)     |
|                                         |              | 52340-Disability Insurance            |  |                        | 7,250       |                         | 6,710       |           | (540)     |
|                                         |              | 52345-Police Legal Defense Ins        |  |                        | 644         |                         | 596         |           | (48)      |
|                                         |              | 52400-Industrial Insurance            |  |                        | 2,405       |                         | 2,257       |           | (148)     |
|                                         |              | 52600-Wa Paid Family & Medical Leave  |  |                        | 19,583      |                         | 20,338      |           | 755       |
|                                         |              | 53102-Publications                    |  |                        | 400         |                         | 400         |           | -         |
|                                         |              | 53201-Operating Supplies              |  |                        | 20,000      |                         | 20,000      |           | -         |
|                                         |              | 53202-Clothing                        |  |                        | 4,000       |                         | 4,000       |           | -         |
|                                         |              | 53502-Minor Equipment                 |  |                        | 2,000       |                         | 7,000       |           | 5,000     |
|                                         |              | 53528-Protective Gear/Clothing        |  |                        | 4,000       |                         | 4,000       |           | -         |
|                                         |              | 54401-Airfare                         |  |                        | 3,000       |                         | 3,000       |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|-----------------------------------------|--|--|--------------------------------------|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code |  |  |                                      | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
|                                         |  |  | 54407-Lodging                        |                        |            |                         | 3,000      | 3,000     | -         |
|                                         |  |  | 54408-Per Diem                       |                        |            |                         | 4,000      | 4,000     | -         |
|                                         |  |  | 54409-Other Transportation Expenses  |                        |            |                         | 1,200      | 1,200     | -         |
|                                         |  |  | 54902-Registration/Schooling         |                        |            |                         | 6,000      | 6,000     | -         |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp |                        |            |                         | 2,000      | 2,000     | -         |
|                                         |  |  | 54913-Veterinary Services            |                        |            |                         | 30,000     | 30,000    | -         |
|                                         |  |  | 11150-General Patrol                 | 4,267,630              | 87,737,297 | 3,768,755               | 87,712,306 | (498,875) | (24,991)  |
|                                         |  |  | 34210-Law Enforcement Services       | 862,550                |            | 862,550                 |            | -         |           |
|                                         |  |  | 39773-From Other Special Rev Fund    | 3,405,080              |            | 2,906,205               |            | (498,875) |           |
|                                         |  |  | 51001-Base Wages                     |                        | 56,284,509 |                         | 55,410,234 |           | (874,276) |
|                                         |  |  | 51002-Temp/Seasonal Wages            |                        | 24,450     |                         | 24,450     |           | -         |
|                                         |  |  | 51210-Overtime                       |                        | 31,700     |                         | 31,700     |           | -         |
|                                         |  |  | 51215-Overtime-Uniform               |                        | 4,633,000  |                         | 4,204,855  |           | (428,145) |
|                                         |  |  | 51220-Out Of Grade                   |                        | 20,000     |                         | 20,000     |           | -         |
|                                         |  |  | 51225-Standby Pay                    |                        | 564,000    |                         | 564,000    |           | -         |
|                                         |  |  | 51230-Shift Differential Premium     |                        | 481,000    |                         | 582,538    |           | 101,538   |
|                                         |  |  | 51235-Holiday Pay Extra              |                        | 1,528,000  |                         | 1,534,748  |           | 6,748     |
|                                         |  |  | 51250-Terminated Sick Leave Pay      |                        | 410,000    |                         | 410,000    |           | -         |
|                                         |  |  | 51260-Terminated Vacation Leave Pay  |                        | 360,000    |                         | 360,000    |           | -         |
|                                         |  |  | 51275-Annual Leave Payout            |                        | 635,000    |                         | 740,000    |           | 105,000   |
|                                         |  |  | 51295-Education Pay                  |                        | 1,529,595  |                         | 1,494,615  |           | (34,981)  |
|                                         |  |  | 51400-Specialty Pay                  |                        | 695,000    |                         | 717,528    |           | 22,528    |
|                                         |  |  | 51410-Residency Incentive            |                        | 36,200     |                         | 36,200     |           | -         |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 3,402,266  |                         | 3,374,126  |           | (28,140)  |
|                                         |  |  | 52110-Social Security                |                        | 967,915    |                         | 955,360    |           | (12,555)  |
|                                         |  |  | 52230-Pension Leoff Ii               |                        | 3,549,783  |                         | 3,504,135  |           | (45,648)  |
|                                         |  |  | 52235-Pension Leoff Ii 3.5%          |                        | 4,000      |                         | 4,000      |           | -         |
|                                         |  |  | 52265-Veba Medical Savings-Police    |                        | 952,257    |                         | 948,057    |           | (4,200)   |
|                                         |  |  | 52310-Medical Insurance              |                        | 9,599,981  |                         | 10,673,677 |           | 1,073,695 |
|                                         |  |  | 52320-Dental Insurance               |                        | 697,392    |                         | 693,108    |           | (4,284)   |
|                                         |  |  | 52330-Life Insurance                 |                        | 139,535    |                         | 137,209    |           | (2,326)   |
|                                         |  |  | 52340-Disability Insurance           |                        | 244,865    |                         | 243,785    |           | (1,080)   |
|                                         |  |  | 52345-Police Legal Defense Ins       |                        | 21,765     |                         | 21,669     |           | (96)      |
|                                         |  |  | 52400-Industrial Insurance           |                        | 81,242     |                         | 82,094     |           | 852       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 596,225    |                         | 648,904    |           | 52,679    |
|                                         |  |  | 53101-Office Supplies                |                        | 5,000      |                         | 5,000      |           | -         |
|                                         |  |  | 53201-Operating Supplies             |                        | 110,000    |                         | 125,000    |           | 15,000    |
|                                         |  |  | 53202-Clothing                       |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |  | 53204-Safety Supplies                |                        | -          |                         | 7,000      |           | 7,000     |
|                                         |  |  | 53502-Minor Equipment                |                        | 24,000     |                         | 29,000     |           | 5,000     |
|                                         |  |  | 53524-Cameras And Projection Equipmt |                        | 5,000      |                         | 3,000      |           | (2,000)   |
|                                         |  |  | 54401-Airfare                        |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |  | 54407-Lodging                        |                        | 3,000      |                         | 3,000      |           | -         |
|                                         |  |  | 54408-Per Diem                       |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 54409-Other Transportation Expenses  |                        | 400        |                         | 400        |           | -         |
|                                         |  |  | 54501-Operating Rentals/Leases       |                        | 66,916     |                         | 34,916     |           | (32,000)  |
|                                         |  |  | 54603-Insurance Premiums             |                        | 5,400      |                         | 8,100      |           | 2,700     |
|                                         |  |  | 54803-Equipment Repairs/Maintenance  |                        | 1,400      |                         | 2,200      |           | 800       |
|                                         |  |  | 54902-Registration/Schooling         |                        | 16,000     |                         | 16,000     |           | -         |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp |                        | 1,500      |                         | 1,500      |           | -         |
|                                         |  |  | 54909-Printing/Binding/Repro         |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |  | 54922-Confidential Funds             |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |  | 59954-Reserve For Total Cost Compens |                        | -          |                         | 51,199     |           | 51,199    |
|                                         |  |  | 11151-Northeast Precinct             |                        | 22,000     |                         | 22,000     |           | -         |
|                                         |  |  | 53101-Office Supplies                |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 53201-Operating Supplies             |                        | 4,000      |                         | 4,000      |           | -         |
|                                         |  |  | 54401-Airfare                        |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 54407-Lodging                        |                        | 2,400      |                         | 2,400      |           | -         |
|                                         |  |  | 54408-Per Diem                       |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 54409-Other Transportation Expenses  |                        | 400        |                         | 400        |           | -         |
|                                         |  |  | 54501-Operating Rentals/Leases       |                        | 2,200      |                         | 2,200      |           | -         |
|                                         |  |  | 54902-Registration/Schooling         |                        | 10,000     |                         | 10,000     |           | -         |
|                                         |  |  | 11152-South Precinct                 |                        | 27,400     |                         | 27,400     |           | -         |
|                                         |  |  | 53101-Office Supplies                |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 53201-Operating Supplies             |                        | 4,000      |                         | 4,000      |           | -         |
|                                         |  |  | 53502-Minor Equipment                |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 53505-Office Furniture (Non Capital) |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |  | 54401-Airfare                        |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 54407-Lodging                        |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |  | 54408-Per Diem                       |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 54409-Other Transportation Expenses  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 54501-Operating Rentals/Leases       |                        | 2,400      |                         | 2,400      |           | -         |
|                                         |  |  | 54902-Registration/Schooling         |                        | 12,000     |                         | 12,000     |           | -         |
|                                         |  |  | 11153-Downtown Precinct              |                        | 39,642     |                         | 39,542     |           | (100)     |
|                                         |  |  | 53101-Office Supplies                |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 53201-Operating Supplies             |                        | 2,200      |                         | 2,200      |           | -         |
|                                         |  |  | 53502-Minor Equipment                |                        | 7,700      |                         | 7,700      |           | -         |
|                                         |  |  | 54401-Airfare                        |                        | 3,000      |                         | 3,000      |           | -         |
|                                         |  |  | 54407-Lodging                        |                        | 4,000      |                         | 4,000      |           | -         |
|                                         |  |  | 54408-Per Diem                       |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 54409-Other Transportation Expenses  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |  | 54501-Operating Rentals/Leases       |                        | 6,400      |                         | 6,300      |           | (100)     |
|                                         |  |  | 54902-Registration/Schooling         |                        | 5,200      |                         | 5,200      |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                                         |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |             |
|-----------------------------------------|---------------------------------------------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|----------|-------------|
| Fund > Department > Program > Type Code |                                                         |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses    |
|                                         |                                                         | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 1,000      |                         | 1,000      |          | -           |
|                                         |                                                         | 54906-Laundry/Janitorial Services    |  |                        | 7,142      |                         | 7,142      |          | -           |
|                                         | 11154-Northwest Precinct                                |                                      |  |                        | 20,000     |                         | 20,000     |          | -           |
|                                         |                                                         | 54902-Registration/Schooling         |  |                        | 20,000     |                         | 20,000     |          | -           |
|                                         | 11230-Police Investigations                             |                                      |  | 1,694,978              | 31,879,070 | 1,698,838               | 30,839,090 | 3,860    | (1,039,980) |
|                                         |                                                         | 33695-Liquor Board Profits           |  | 694,978                |            | 698,838                 |            | 3,860    |             |
|                                         |                                                         | 39773-From Other Special Rev Fund    |  | 1,000,000              |            | 1,000,000               |            | -        |             |
|                                         |                                                         | 51001-Base Wages                     |  |                        | 19,551,168 |                         | 18,684,403 |          | (866,764)   |
|                                         |                                                         | 51002-Temp/Seasonal Wages            |  |                        | 10,000     |                         | 10,000     |          | -           |
|                                         |                                                         | 51210-Overtime                       |  |                        | 68,000     |                         | 68,000     |          | -           |
|                                         |                                                         | 51215-Overtime-Uniform               |  |                        | 1,760,000  |                         | 1,557,997  |          | (202,003)   |
|                                         |                                                         | 51220-Out Of Grade                   |  |                        | 2,000      |                         | 2,000      |          | -           |
|                                         |                                                         | 51225-Standby Pay                    |  |                        | 1,092,460  |                         | 1,092,460  |          | -           |
|                                         |                                                         | 51230-Shift Differential Premium     |  |                        | 43,000     |                         | 44,367     |          | 1,367       |
|                                         |                                                         | 51235-Holiday Pay Extra              |  |                        | 245,000    |                         | 246,095    |          | 1,095       |
|                                         |                                                         | 51250-Terminated Sick Leave Pay      |  |                        | 240,000    |                         | 240,000    |          | -           |
|                                         |                                                         | 51260-Terminated Vacation Leave Pay  |  |                        | 230,000    |                         | 230,000    |          | -           |
|                                         |                                                         | 51275-Annual Leave Payout            |  |                        | 270,000    |                         | 300,000    |          | 30,000      |
|                                         |                                                         | 51290-Longevity Pay                  |  |                        | 1,519      |                         | 1,101      |          | (418)       |
|                                         |                                                         | 51295-Education Pay                  |  |                        | 566,400    |                         | 545,254    |          | (21,146)    |
|                                         |                                                         | 51400-Specialty Pay                  |  |                        | 355,000    |                         | 337,567    |          | (17,433)    |
|                                         |                                                         | 51410-Residency Incentive            |  |                        | 15,600     |                         | 15,600     |          | -           |
|                                         |                                                         | 51640-Deferred Compensation-Matching |  |                        | 1,200,387  |                         | 1,156,437  |          | (43,950)    |
|                                         |                                                         | 52110-Social Security                |  |                        | 384,393    |                         | 371,282    |          | (13,111)    |
|                                         |                                                         | 52210-Retirement                     |  |                        | 56,539     |                         | 56,131     |          | (409)       |
|                                         |                                                         | 52230-Pension Leoff li               |  |                        | 1,265,851  |                         | 1,218,789  |          | (47,061)    |
|                                         |                                                         | 52235-Pension Leoff li 3.5%          |  |                        | 2,400      |                         | 2,400      |          | -           |
|                                         |                                                         | 52265-Veba Medical Savings-Police    |  |                        | 293,957    |                         | 279,257    |          | (14,700)    |
|                                         |                                                         | 52310-Medical Insurance              |  |                        | 3,055,943  |                         | 3,196,052  |          | 140,109     |
|                                         |                                                         | 52320-Dental Insurance               |  |                        | 225,570    |                         | 213,546    |          | (12,024)    |
|                                         |                                                         | 52330-Life Insurance                 |  |                        | 46,146     |                         | 43,332     |          | (2,814)     |
|                                         |                                                         | 52340-Disability Insurance           |  |                        | 76,023     |                         | 72,257     |          | (3,766)     |
|                                         |                                                         | 52345-Police Legal Defense Ins       |  |                        | 6,720      |                         | 6,384      |          | (336)       |
|                                         |                                                         | 52400-Industrial Insurance           |  |                        | 26,109     |                         | 25,211     |          | (898)       |
|                                         |                                                         | 52600-Wa Paid Family & Medical Leave |  |                        | 212,981    |                         | 225,091    |          | 12,110      |
|                                         |                                                         | 53101-Office Supplies                |  |                        | 10,000     |                         | 10,000     |          | -           |
|                                         |                                                         | 53102-Publications                   |  |                        | 300        |                         | 300        |          | -           |
|                                         |                                                         | 53103-Postage                        |  |                        | 500        |                         | 500        |          | -           |
|                                         |                                                         | 53201-Operating Supplies             |  |                        | 15,000     |                         | 15,500     |          | 500         |
|                                         |                                                         | 53502-Minor Equipment                |  |                        | 10,000     |                         | 10,000     |          | -           |
|                                         |                                                         | 53505-Office Furniture (Non Capital) |  |                        | 16,000     |                         | 16,000     |          | -           |
|                                         |                                                         | 53522-Power Tools/Equipment          |  |                        | 1,000      |                         | 6,000      |          | 5,000       |
|                                         |                                                         | 53524-Cameras And Projection Equipmt |  |                        | 6,000      |                         | 3,000      |          | (3,000)     |
|                                         |                                                         | 54101-Professional Services          |  |                        | 30,000     |                         | 30,000     |          | -           |
|                                         |                                                         | 54201-Contractual Services           |  |                        | 51,800     |                         | 41,800     |          | (10,000)    |
|                                         |                                                         | 54205-Background Checks              |  |                        | 4,000      |                         | 4,000      |          | -           |
|                                         |                                                         | 54401-Airfare                        |  |                        | 22,000     |                         | 22,000     |          | -           |
|                                         |                                                         | 54404-Operational Travel             |  |                        | 6,000      |                         | 6,000      |          | -           |
|                                         |                                                         | 54407-Lodging                        |  |                        | 64,000     |                         | 64,000     |          | -           |
|                                         |                                                         | 54408-Per Diem                       |  |                        | 7,000      |                         | 17,000     |          | 10,000      |
|                                         |                                                         | 54409-Other Transportation Expenses  |  |                        | 10,000     |                         | 10,000     |          | -           |
|                                         |                                                         | 54501-Operating Rentals/Leases       |  |                        | 30,000     |                         | 30,000     |          | -           |
|                                         |                                                         | 54803-Equipment Repairs/Maintenance  |  |                        | 3,000      |                         | 3,500      |          | 500         |
|                                         |                                                         | 54901-Misc Services/Charges          |  |                        | 4,000      |                         | 7,000      |          | 3,000       |
|                                         |                                                         | 54902-Registration/Schooling         |  |                        | 104,000    |                         | 104,000    |          | -           |
|                                         |                                                         | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 2,600      |                         | 2,600      |          | -           |
|                                         |                                                         | 54909-Printing/Binding/Repro         |  |                        | 400        |                         | 400        |          | -           |
|                                         |                                                         | 80102-Operating Transfer Out-Debt    |  |                        | 178,304    |                         | 194,476    |          | 16,172      |
|                                         | 11310-Police Community Oriented Policing Service (COPS) |                                      |  |                        | 445,208    |                         | 445,208    |          | -           |
|                                         |                                                         | 54201-Contractual Services           |  |                        | 445,208    |                         | 445,208    |          | -           |
|                                         | 11320-Police Special Events                             |                                      |  | 950,000                | 3,135,067  | 1,050,000               | 2,967,859  | 100,000  | (167,208)   |
|                                         |                                                         | 34210-Law Enforcement Services       |  | 950,000                |            | 1,050,000               |            | 100,000  |             |
|                                         |                                                         | 51001-Base Wages                     |  |                        | 269,368    |                         | 286,489    |          | 17,121      |
|                                         |                                                         | 51210-Overtime                       |  |                        | 20,000     |                         | 20,000     |          | -           |
|                                         |                                                         | 51215-Overtime-Uniform               |  |                        | 2,501,000  |                         | 2,275,381  |          | (225,619)   |
|                                         |                                                         | 51225-Standby Pay                    |  |                        | 10,000     |                         | 10,000     |          | -           |
|                                         |                                                         | 51235-Holiday Pay Extra              |  |                        | 22,000     |                         | 22,096     |          | 96          |
|                                         |                                                         | 51275-Annual Leave Payout            |  |                        | 12,000     |                         | 12,000     |          | -           |
|                                         |                                                         | 51295-Education Pay                  |  |                        | 7,273      |                         | 10,615     |          | 3,342       |
|                                         |                                                         | 51400-Specialty Pay                  |  |                        | 12,000     |                         | 10,368     |          | (1,632)     |
|                                         |                                                         | 51640-Deferred Compensation-Matching |  |                        | 13,574     |                         | 16,662     |          | 3,089       |
|                                         |                                                         | 52110-Social Security                |  |                        | 41,278     |                         | 41,574     |          | 297         |
|                                         |                                                         | 52230-Pension Leoff li               |  |                        | 151,441    |                         | 152,530    |          | 1,089       |
|                                         |                                                         | 52235-Pension Leoff li 3.5%          |  |                        | -          |                         | 30,000     |          | 30,000      |
|                                         |                                                         | 52265-Veba Medical Savings-Police    |  |                        | 4,027      |                         | 4,027      |          | -           |
|                                         |                                                         | 52310-Medical Insurance              |  |                        | 41,937     |                         | 46,934     |          | 4,997       |
|                                         |                                                         | 52320-Dental Insurance               |  |                        | 2,969      |                         | 2,969      |          | -           |
|                                         |                                                         | 52330-Life Insurance                 |  |                        | 690        |                         | 622        |          | (67)        |
|                                         |                                                         | 52340-Disability Insurance           |  |                        | 1,036      |                         | 1,036      |          | -           |
|                                         |                                                         | 52345-Police Legal Defense Ins       |  |                        | 92         |                         | 92         |          | -           |
|                                         |                                                         | 52400-Industrial Insurance           |  |                        | 344        |                         | 349        |          | 5           |
|                                         |                                                         | 52600-Wa Paid Family & Medical Leave |  |                        | 23,039     |                         | 23,613     |          | 575         |
|                                         |                                                         | 54902-Registration/Schooling         |  |                        | 1,000      |                         | 500        |          | (500)       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |              |                                      |           | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |          | Change    |          |
|-----------------------------------------|--------------|--------------------------------------|-----------|------------------------|-----------|-------------------------|----------|-----------|----------|
| Fund > Department > Program > Type Code |              |                                      |           | Revenues               | Expenses  | Revenues                | Expenses | Revenues  | Expenses |
|                                         | 11330-Police | Community Outreach                   |           |                        | 879,425   |                         | 887,342  |           | 7,916    |
|                                         |              | 51001-Base Wages                     |           |                        | 498,762   |                         | 498,771  |           | 9        |
|                                         |              | 51215-Overtime-Uniform               |           |                        | 160,000   |                         | 160,000  |           | -        |
|                                         |              | 51235-Holiday Pay Extra              |           |                        | 2,000     |                         | 2,009    |           | 9        |
|                                         |              | 51295-Education Pay                  |           |                        | 17,595    |                         | 17,595   |           | 0        |
|                                         |              | 51400-Specialty Pay                  |           |                        | 6,000     |                         | 3,184    |           | (2,816)  |
|                                         |              | 51410-Residency Incentive            |           |                        | 1,200     |                         | 1,200    |           | -        |
|                                         |              | 51640-Deferred Compensation-Matching |           |                        | 28,436    |                         | 28,892   |           | 457      |
|                                         |              | 52110-Social Security                |           |                        | 9,923     |                         | 9,924    |           | 0        |
|                                         |              | 52230-Pension Leoff li               |           |                        | 36,406    |                         | 36,406   |           | 1        |
|                                         |              | 52265-Veba Medical Savings-Police    |           |                        | 8,055     |                         | 8,055    |           | -        |
|                                         |              | 52310-Medical Insurance              |           |                        | 83,874    |                         | 93,867   |           | 9,994    |
|                                         |              | 52320-Dental Insurance               |           |                        | 5,939     |                         | 5,939    |           | -        |
|                                         |              | 52330-Life Insurance                 |           |                        | 1,266     |                         | 1,250    |           | (16)     |
|                                         |              | 52340-Disability Insurance           |           |                        | 2,071     |                         | 2,071    |           | -        |
|                                         |              | 52345-Police Legal Defense Ins       |           |                        | 185       |                         | 185      |           | -        |
|                                         |              | 52400-Industrial Insurance           |           |                        | 686       |                         | 697      |           | 10       |
|                                         |              | 52600-Wa Paid Family & Medical Leave |           |                        | 6,028     |                         | 6,296    |           | 268      |
|                                         |              | 53201-Operating Supplies             |           |                        | 1,000     |                         | 1,000    |           | -        |
|                                         |              | 53209-Promotional Supplies           |           |                        | 8,000     |                         | 8,000    |           | -        |
|                                         |              | 54902-Registration/Schooling         |           |                        | 2,000     |                         | 2,000    |           | -        |
|                                         | 11340-Police | Traffic School                       | 180,000   | 317,813                | 195,500   | 328,313                 | 15,500   | 10,500    |          |
|                                         |              | 34210-Law Enforcement Services       | 180,000   |                        | 195,500   |                         | 15,500   |           |          |
|                                         |              | 51215-Overtime-Uniform               |           | 90,000                 |           | 94,000                  |          | 4,000     |          |
|                                         |              | 52110-Social Security                |           | 1,305                  |           | 1,305                   |          | -         |          |
|                                         |              | 52230-Pension Leoff li               |           | 4,788                  |           | 4,788                   |          | -         |          |
|                                         |              | 52600-Wa Paid Family & Medical Leave |           | 720                    |           | 720                     |          | -         |          |
|                                         |              | 53523-Tvs/Audio Visual Equipment     |           | 1,000                  |           | 1,000                   |          | -         |          |
|                                         |              | 54902-Registration/Schooling         |           | 220,000                |           | 226,500                 |          | 6,500     |          |
|                                         | 11350-Police | Extra Duty                           | 2,500,000 | 2,789,250              | 2,750,000 | 3,039,250               | 250,000  | 250,000   |          |
|                                         |              | 34210-Law Enforcement Services       | 2,500,000 |                        | 2,750,000 |                         | 250,000  |           |          |
|                                         |              | 51240-Extra Duty                     |           | 2,500,000              |           | 2,750,000               |          | 250,000   |          |
|                                         |              | 52110-Social Security                |           | 36,250                 |           | 36,250                  |          | -         |          |
|                                         |              | 52230-Pension Leoff li               |           | 133,000                |           | 133,000                 |          | -         |          |
|                                         |              | 52600-Wa Paid Family & Medical Leave |           | 20,000                 |           | 20,000                  |          | -         |          |
|                                         |              | 54201-Contractual Services           |           | 100,000                |           | 100,000                 |          | -         |          |
|                                         | 11360-Police | Volunteer Services                   |           | 1,154,997              |           | 1,061,365               |          | (93,632)  |          |
|                                         |              | 51001-Base Wages                     |           | 674,394                |           | 600,866                 |          | (73,528)  |          |
|                                         |              | 51002-Temp/Seasonal Wages            |           | 3,000                  |           | 3,000                   |          | -         |          |
|                                         |              | 51210-Overtime                       |           | 5,000                  |           | 5,000                   |          | -         |          |
|                                         |              | 51215-Overtime-Uniform               |           | 158,000                |           | 161,000                 |          | 3,000     |          |
|                                         |              | 51225-Standby Pay                    |           | 2,000                  |           | 2,000                   |          | -         |          |
|                                         |              | 51235-Holiday Pay Extra              |           | 2,000                  |           | 2,009                   |          | 9         |          |
|                                         |              | 51275-Annual Leave Payout            |           | 10,000                 |           | 10,000                  |          | -         |          |
|                                         |              | 51290-Longevity Pay                  |           | 1,002                  |           | 480                     |          | (522)     |          |
|                                         |              | 51295-Education Pay                  |           | 24,129                 |           | 24,129                  |          | 1         |          |
|                                         |              | 51400-Specialty Pay                  |           | 6,000                  |           | 3,184                   |          | (2,816)   |          |
|                                         |              | 51610-Clothing Allowance             |           | 200                    |           | 200                     |          | -         |          |
|                                         |              | 51640-Deferred Compensation-Matching |           | 37,503                 |           | 36,064                  |          | (1,439)   |          |
|                                         |              | 52110-Social Security                |           | 21,473                 |           | 15,807                  |          | (5,666)   |          |
|                                         |              | 52210-Retirement                     |           | 15,311                 |           | 7,164                   |          | (8,147)   |          |
|                                         |              | 52230-Pension Leoff li               |           | 39,716                 |           | 39,716                  |          | 1         |          |
|                                         |              | 52265-Veba Medical Savings-Police    |           | 8,055                  |           | 8,055                   |          | -         |          |
|                                         |              | 52310-Medical Insurance              |           | 98,614                 |           | 95,682                  |          | (2,933)   |          |
|                                         |              | 52320-Dental Insurance               |           | 8,906                  |           | 7,358                   |          | (1,548)   |          |
|                                         |              | 52330-Life Insurance                 |           | 1,697                  |           | 1,392                   |          | (305)     |          |
|                                         |              | 52340-Disability Insurance           |           | 2,071                  |           | 2,071                   |          | -         |          |
|                                         |              | 52345-Police Legal Defense Ins       |           | 185                    |           | 185                     |          | -         |          |
|                                         |              | 52400-Industrial Insurance           |           | 1,030                  |           | 862                     |          | (169)     |          |
|                                         |              | 52600-Wa Paid Family & Medical Leave |           | 7,010                  |           | 7,440                   |          | 430       |          |
|                                         |              | 53101-Office Supplies                |           | 4,000                  |           | 4,000                   |          | -         |          |
|                                         |              | 53105-Non-Travel Meals/Lght Rfrshmt  |           | 400                    |           | 400                     |          | -         |          |
|                                         |              | 53201-Operating Supplies             |           | 2,000                  |           | 2,000                   |          | -         |          |
|                                         |              | 53209-Promotional Supplies           |           | 4,000                  |           | 4,000                   |          | -         |          |
|                                         |              | 53502-Minor Equipment                |           | 2,000                  |           | 2,000                   |          | -         |          |
|                                         |              | 54101-Professional Services          |           | 1,000                  |           | 1,000                   |          | -         |          |
|                                         |              | 54407-Lodging                        |           | 1,300                  |           | 1,300                   |          | -         |          |
|                                         |              | 54408-Per Diem                       |           | 1,000                  |           | 1,000                   |          | -         |          |
|                                         |              | 54409-Other Transportation Expenses  |           | 2,000                  |           | 2,000                   |          | -         |          |
|                                         |              | 54501-Operating Rentals/Leases       |           | 5,000                  |           | 5,000                   |          | -         |          |
|                                         |              | 54902-Registration/Schooling         |           | 2,500                  |           | 2,500                   |          | -         |          |
|                                         |              | 54904-Oth Dues/Subscriptns/Membershp |           | 2,500                  |           | 2,500                   |          | -         |          |
|                                         | 11370-Police | Community Behavioral Health          |           | 257,436                |           | 1,515,264               |          | 1,257,828 |          |
|                                         |              | 51001-Base Wages                     |           | 182,225                |           | 1,074,718               |          | 892,493   |          |
|                                         |              | 51290-Longevity Pay                  |           | 401                    |           | 401                     |          | -         |          |
|                                         |              | 51295-Education Pay                  |           | -                      |           | 25,934                  |          | 25,934    |          |
|                                         |              | 51640-Deferred Compensation-Matching |           | 3,452                  |           | 60,375                  |          | 56,923    |          |
|                                         |              | 52110-Social Security                |           | 13,971                 |           | 27,307                  |          | 13,337    |          |
|                                         |              | 52210-Retirement                     |           | 20,088                 |           | 20,122                  |          | 34        |          |
|                                         |              | 52230-Pension Leoff li               |           | -                      |           | 48,844                  |          | 48,844    |          |
|                                         |              | 52265-Veba Medical Savings-Police    |           | -                      |           | 14,700                  |          | 14,700    |          |
|                                         |              | 52310-Medical Insurance              |           | 32,368                 |           | 209,149                 |          | 176,780   |          |
|                                         |              | 52320-Dental Insurance               |           | 2,946                  |           | 13,782                  |          | 10,836    |          |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                             |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|--|-----------------------------|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |  |                             |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |  |                             | 52330-Life Insurance                 |                        |           |                         |           | 2,820    | 2,101    |
|                                         |  |                             | 52340-Disability Insurance           |                        |           |                         |           | 4,225    | 3,781    |
|                                         |  |                             | 52345-Police Legal Defense Ins       |                        |           |                         |           | 336      | 336      |
|                                         |  |                             | 52400-Industrial Insurance           |                        |           |                         |           | 1,640    | 1,295    |
|                                         |  |                             | 52600-Wa Paid Family & Medical Leave |                        |           |                         |           | 10,912   | 10,434   |
|                                         |  | 11410-Protective Services   |                                      | 56,000                 | 2,815,408 | 47,000                  | 2,768,090 | (9,000)  | (47,318) |
|                                         |  |                             | 36910-Sale Of Scrap/Junk/Surplus     | 1,000                  |           | 1,000                   |           | -        |          |
|                                         |  |                             | 36941-Judgements/Settlements         | 15,000                 |           | 11,000                  |           | (4,000)  |          |
|                                         |  |                             | 39520-Comp For Loss Capital Assets   | 40,000                 |           | 35,000                  |           | (5,000)  |          |
|                                         |  |                             | 51001-Base Wages                     |                        | 313,783   |                         | 313,452   |          | (331)    |
|                                         |  |                             | 51215-Overtime-Uniform               |                        | 100,000   |                         | 100,000   |          | -        |
|                                         |  |                             | 51225-Standby Pay                    |                        | 54,000    |                         | 54,000    |          | -        |
|                                         |  |                             | 51290-Longevity Pay                  |                        | 551       |                         | 551       |          | -        |
|                                         |  |                             | 51640-Deferred Compensation-Matching |                        | 2,643     |                         | 2,643     |          | -        |
|                                         |  |                             | 52110-Social Security                |                        | 26,281    |                         | 26,256    |          | (25)     |
|                                         |  |                             | 52210-Retirement                     |                        | 34,577    |                         | 34,540    |          | (36)     |
|                                         |  |                             | 52230-Pension Leoff li               |                        | 8,192     |                         | 8,192     |          | -        |
|                                         |  |                             | 52277-Hra-Post Employment            |                        | 600,000   |                         | 600,000   |          | -        |
|                                         |  |                             | 52310-Medical Insurance              |                        | 56,473    |                         | 59,452    |          | 2,978    |
|                                         |  |                             | 52320-Dental Insurance               |                        | 5,939     |                         | 5,939     |          | -        |
|                                         |  |                             | 52330-Life Insurance                 |                        | 1,227     |                         | 1,211     |          | (17)     |
|                                         |  |                             | 52400-Industrial Insurance           |                        | 686       |                         | 697       |          | 10       |
|                                         |  |                             | 52600-Wa Paid Family & Medical Leave |                        | 2,056     |                         | 2,158     |          | 103      |
|                                         |  |                             | 53101-Office Supplies                |                        | 15,800    |                         | 15,800    |          | -        |
|                                         |  |                             | 53103-Postage                        |                        | 36,000    |                         | 36,000    |          | -        |
|                                         |  |                             | 53105-Non-Travel Meals/Lght Rfrshmt  |                        | 14,000    |                         | 14,000    |          | -        |
|                                         |  |                             | 53201-Operating Supplies             |                        | 113,000   |                         | 95,000    |          | (18,000) |
|                                         |  |                             | 53202-Clothing                       |                        | 475,000   |                         | 450,000   |          | (25,000) |
|                                         |  |                             | 53502-Minor Equipment                |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |  |                             | 53528-Protective Gear/Clothing       |                        | 230,000   |                         | 230,000   |          | -        |
|                                         |  |                             | 54101-Professional Services          |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |                             | 54103-Medical Services               |                        | 70,000    |                         | 90,000    |          | 20,000   |
|                                         |  |                             | 54205-Background Checks              |                        | 9,600     |                         | 9,600     |          | -        |
|                                         |  |                             | 54210-Interpreter Costs              |                        | 6,500     |                         | 6,500     |          | -        |
|                                         |  |                             | 54803-Equipment Repairs/Maintenance  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |                             | 54820-Software Maintenance           |                        | 54,000    |                         | 27,000    |          | (27,000) |
|                                         |  |                             | 54901-Misc Services/Charges          |                        | 4,100     |                         | 4,100     |          | -        |
|                                         |  |                             | 54904-Oth Dues/Subscriptns/Membershp |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  |                             | 54906-Laundry/Janitorial Services    |                        | 70,000    |                         | 70,000    |          | -        |
|                                         |  |                             | 54921-Towing Expense                 |                        | 500,000   |                         | 500,000   |          | -        |
|                                         |  | 11420-Police Records        |                                      | 2,828,000              | 7,536,556 | 2,802,900               | 7,439,601 | (25,100) | (96,955) |
|                                         |  |                             | 32291-Non Business Licenses/Permits  | 222,000                |           | 193,400                 |           | (28,600) |          |
|                                         |  |                             | 34181-Data/Word Process/Duplicating  | 4,000                  |           | 7,500                   |           | 3,500    |          |
|                                         |  |                             | 34210-Law Enforcement Services       | 2,602,000              |           | 2,602,000               |           | -        |          |
|                                         |  |                             | 51001-Base Wages                     |                        | 4,786,613 |                         | 4,703,180 |          | (83,432) |
|                                         |  |                             | 51210-Overtime                       |                        | 404,000   |                         | 404,000   |          | -        |
|                                         |  |                             | 51220-Out Of Grade                   |                        | 16,000    |                         | 16,000    |          | -        |
|                                         |  |                             | 51230-Shift Differential Premium     |                        | 33,800    |                         | 39,856    |          | 6,056    |
|                                         |  |                             | 51235-Holiday Pay Extra              |                        | 101,000   |                         | 101,464   |          | 464      |
|                                         |  |                             | 51250-Terminated Sick Leave Pay      |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |  |                             | 51260-Terminated Vacation Leave Pay  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |  |                             | 51290-Longevity Pay                  |                        | 11,092    |                         | 10,296    |          | (796)    |
|                                         |  |                             | 51610-Clothing Allowance             |                        | 7,000     |                         | 7,000     |          | -        |
|                                         |  |                             | 51640-Deferred Compensation-Matching |                        | 76,401    |                         | 73,935    |          | (2,466)  |
|                                         |  |                             | 52110-Social Security                |                        | 375,043   |                         | 368,599   |          | (6,444)  |
|                                         |  |                             | 52210-Retirement                     |                        | 527,747   |                         | 518,482   |          | (9,265)  |
|                                         |  |                             | 52230-Pension Leoff li               |                        | 29,420    |                         | 29,420    |          | -        |
|                                         |  |                             | 52310-Medical Insurance              |                        | 867,856   |                         | 865,245   |          | (2,611)  |
|                                         |  |                             | 52320-Dental Insurance               |                        | 103,738   |                         | 101,002   |          | (2,736)  |
|                                         |  |                             | 52330-Life Insurance                 |                        | 18,715    |                         | 18,226    |          | (489)    |
|                                         |  |                             | 52340-Disability Insurance           |                        | 350       |                         | 335       |          | (16)     |
|                                         |  |                             | 52400-Industrial Insurance           |                        | 12,273    |                         | 12,273    |          | 0        |
|                                         |  |                             | 52600-Wa Paid Family & Medical Leave |                        | 16,995    |                         | 18,175    |          | 1,180    |
|                                         |  |                             | 53101-Office Supplies                |                        | 34,000    |                         | 34,000    |          | -        |
|                                         |  |                             | 53201-Operating Supplies             |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |  |                             | 53502-Minor Equipment                |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  |                             | 53505-Office Furniture (Non Capital) |                        | 3,500     |                         | 3,500     |          | -        |
|                                         |  |                             | 54201-Contractual Services           |                        | 14,700    |                         | 17,200    |          | 2,500    |
|                                         |  |                             | 54302-Cell Phone                     |                        | 533       |                         | 1,633     |          | 1,100    |
|                                         |  |                             | 54401-Airfare                        |                        | 500       |                         | 500       |          | -        |
|                                         |  |                             | 54407-Lodging                        |                        | 500       |                         | 500       |          | -        |
|                                         |  |                             | 54408-Per Diem                       |                        | 500       |                         | 500       |          | -        |
|                                         |  |                             | 54409-Other Transportation Expenses  |                        | 500       |                         | 500       |          | -        |
|                                         |  |                             | 54501-Operating Rentals/Leases       |                        | 39,910    |                         | 39,910    |          | -        |
|                                         |  |                             | 54803-Equipment Repairs/Maintenance  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  |                             | 54902-Registration/Schooling         |                        | 3,250     |                         | 3,250     |          | -        |
|                                         |  |                             | 54904-Oth Dues/Subscriptns/Membershp |                        | 620       |                         | 620       |          | -        |
|                                         |  |                             | 54909-Printing/Binding/Repro         |                        | 19,000    |                         | 19,000    |          | -        |
|                                         |  | 11430-Police Crime Analysis |                                      |                        | 1,300,150 |                         | 1,308,015 |          | 7,866    |
|                                         |  |                             | 51001-Base Wages                     |                        | 906,893   |                         | 907,080   |          | 187      |
|                                         |  |                             | 51210-Overtime                       |                        | 8,000     |                         | 8,000     |          | -        |
|                                         |  |                             | 51275-Annual Leave Payout            |                        | 14,000    |                         | 14,000    |          | -        |
|                                         |  |                             | 51290-Longevity Pay                  |                        | 3,587     |                         | 3,587     |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |              |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |           |
|-----------------------------------------|--|--------------|--------------------------------------|------------------------|------------|-------------------------|------------|----------|-----------|
| Fund > Department > Program > Type Code |  |              |                                      | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses  |
|                                         |  |              | 51610-Clothing Allowance             |                        |            |                         | 1,450      | 1,450    | -         |
|                                         |  |              | 51640-Deferred Compensation-Matching |                        |            |                         | 15,191     | 15,191   | -         |
|                                         |  |              | 52110-Social Security                |                        |            |                         | 69,992     | 70,006   | 14        |
|                                         |  |              | 52210-Retirement                     |                        |            |                         | 100,153    | 100,174  | 21        |
|                                         |  |              | 52230-Pension Leoff li               |                        |            |                         | 1,248      | 1,248    | -         |
|                                         |  |              | 52310-Medical Insurance              |                        |            |                         | 137,557    | 144,823  | 7,266     |
|                                         |  |              | 52320-Dental Insurance               |                        |            |                         | 14,799     | 14,799   | -         |
|                                         |  |              | 52330-Life Insurance                 |                        |            |                         | 3,555      | 3,512    | (43)      |
|                                         |  |              | 52340-Disability Insurance           |                        |            |                         | 932        | 932      | -         |
|                                         |  |              | 52400-Industrial Insurance           |                        |            |                         | 1,719      | 1,745    | 26        |
|                                         |  |              | 52600-Wa Paid Family & Medical Leave |                        |            |                         | 2,574      | 2,868    | 294       |
|                                         |  |              | 53502-Minor Equipment                |                        |            |                         | 1,000      | 1,000    | -         |
|                                         |  |              | 54401-Airfare                        |                        |            |                         | 1,000      | 1,000    | -         |
|                                         |  |              | 54407-Lodging                        |                        |            |                         | 4,000      | 4,000    | -         |
|                                         |  |              | 54408-Per Diem                       |                        |            |                         | 2,000      | 2,000    | -         |
|                                         |  |              | 54409-Other Transportation Expenses  |                        |            |                         | 500        | 500      | -         |
|                                         |  |              | 54501-Operating Rentals/Leases       |                        |            |                         | 6,000      | 6,100    | 100       |
|                                         |  |              | 54902-Registration/Schooling         |                        |            |                         | 3,000      | 3,000    | -         |
|                                         |  |              | 54904-Oth Dues/Subscriptns/Membershp |                        |            |                         | 1,000      | 1,000    | -         |
|                                         |  | 11440-Police | Property & Evidence                  | 1,500,000              | 2,156,616  | 1,500,000               | 2,036,231  | -        | (120,385) |
|                                         |  |              | 34210-Law Enforcement Services       | 1,500,000              |            | 1,500,000               |            | -        |           |
|                                         |  |              | 51001-Base Wages                     |                        | 1,167,018  |                         | 1,120,347  |          | (46,672)  |
|                                         |  |              | 51002-Temp/Seasonal Wages            |                        | 30,000     |                         | 30,000     |          | -         |
|                                         |  |              | 51210-Overtime                       |                        | 12,000     |                         | 12,000     |          | -         |
|                                         |  |              | 51220-Out Of Grade                   |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |  |              | 51290-Longevity Pay                  |                        | 4,326      |                         | 3,869      |          | (457)     |
|                                         |  |              | 51640-Deferred Compensation-Matching |                        | 17,027     |                         | 15,725     |          | (1,302)   |
|                                         |  |              | 52110-Social Security                |                        | 90,245     |                         | 87,428     |          | (2,817)   |
|                                         |  |              | 52210-Retirement                     |                        | 128,848    |                         | 124,798    |          | (4,051)   |
|                                         |  |              | 52230-Pension Leoff li               |                        | 2,340      |                         | 2,340      |          | -         |
|                                         |  |              | 52310-Medical Insurance              |                        | 214,926    |                         | 195,101    |          | (19,825)  |
|                                         |  |              | 52320-Dental Insurance               |                        | 21,519     |                         | 20,331     |          | (1,188)   |
|                                         |  |              | 52330-Life Insurance                 |                        | 4,546      |                         | 4,368      |          | (178)     |
|                                         |  |              | 52340-Disability Insurance           |                        | 118        |                         | 112        |          | (5)       |
|                                         |  |              | 52400-Industrial Insurance           |                        | 2,492      |                         | 2,530      |          | 37        |
|                                         |  |              | 52600-Wa Paid Family & Medical Leave |                        | 3,421      |                         | 3,682      |          | 261       |
|                                         |  |              | 53101-Office Supplies                |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |  |              | 53103-Postage                        |                        | 5,400      |                         | 5,400      |          | -         |
|                                         |  |              | 53201-Operating Supplies             |                        | 54,440     |                         | 54,440     |          | -         |
|                                         |  |              | 53210-Repair & Maintenance Supplies  |                        | -          |                         | 5,000      |          | 5,000     |
|                                         |  |              | 54201-Contractual Services           |                        | 600        |                         | 600        |          | -         |
|                                         |  |              | 54302-Cell Phone                     |                        | 300        |                         | 305        |          | 5         |
|                                         |  |              | 54401-Airfare                        |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |  |              | 54407-Lodging                        |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |  |              | 54408-Per Diem                       |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |  |              | 54409-Other Transportation Expenses  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |  |              | 54501-Operating Rentals/Leases       |                        | 7,000      |                         | 7,000      |          | -         |
|                                         |  |              | 54803-Equipment Repairs/Maintenance  |                        | 3,000      |                         | 3,500      |          | 500       |
|                                         |  |              | 54902-Registration/Schooling         |                        | 3,000      |                         | 3,000      |          | -         |
|                                         |  |              | 54904-Oth Dues/Subscriptns/Membershp |                        | 800        |                         | 800        |          | -         |
|                                         |  |              | 54906-Laundry/Janitorial Services    |                        | 2,200      |                         | 2,200      |          | -         |
|                                         |  |              | 54909-Printing/Binding/Repro         |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |  |              | 54921-Towing Expense                 |                        | 1,500      |                         | 1,500      |          | -         |
|                                         |  |              | 59954-Reserve For Total Cost Compens |                        | -          |                         | 10,303     |          | 10,303    |
|                                         |  |              | 80102-Operating Transfer Out-Debt    |                        | 360,550    |                         | 300,554    |          | (59,996)  |
|                                         |  | 11450-Police | Dispatch                             |                        | 10,608,371 |                         | 10,544,267 |          | (64,104)  |
|                                         |  |              | 51001-Base Wages                     |                        | 5,861,013  |                         | 5,802,105  |          | (58,908)  |
|                                         |  |              | 51210-Overtime                       |                        | 1,760,000  |                         | 1,760,000  |          | -         |
|                                         |  |              | 51215-Overtime-Uniform               |                        | 10,000     |                         | 17,500     |          | 7,500     |
|                                         |  |              | 51220-Out Of Grade                   |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |  |              | 51225-Standby Pay                    |                        | 96,000     |                         | 96,000     |          | -         |
|                                         |  |              | 51230-Shift Differential Premium     |                        | 82,000     |                         | 84,672     |          | 2,672     |
|                                         |  |              | 51235-Holiday Pay Extra              |                        | 195,000    |                         | 195,877    |          | 877       |
|                                         |  |              | 51250-Terminated Sick Leave Pay      |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |  |              | 51260-Terminated Vacation Leave Pay  |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |  |              | 51275-Annual Leave Payout            |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |  |              | 51290-Longevity Pay                  |                        | 11,447     |                         | 10,507     |          | (940)     |
|                                         |  |              | 51295-Education Pay                  |                        | 16,341     |                         | 16,341     |          | 0         |
|                                         |  |              | 51400-Specialty Pay                  |                        | 27,000     |                         | 28,343     |          | 1,343     |
|                                         |  |              | 51610-Clothing Allowance             |                        | 5,000      |                         | 5,000      |          | -         |
|                                         |  |              | 51640-Deferred Compensation-Matching |                        | 97,422     |                         | 96,342     |          | (1,080)   |
|                                         |  |              | 52110-Social Security                |                        | 469,100    |                         | 459,056    |          | (10,044)  |
|                                         |  |              | 52210-Retirement                     |                        | 625,107    |                         | 660,665    |          | 35,557    |
|                                         |  |              | 52230-Pension Leoff li               |                        | 126,081    |                         | 126,081    |          | 0         |
|                                         |  |              | 52265-Veba Medical Savings-Police    |                        | 4,027      |                         | 4,027      |          | -         |
|                                         |  |              | 52310-Medical Insurance              |                        | 838,349    |                         | 867,527    |          | 29,178    |
|                                         |  |              | 52320-Dental Insurance               |                        | 94,791     |                         | 94,791     |          | -         |
|                                         |  |              | 52330-Life Insurance                 |                        | 22,228     |                         | 21,525     |          | (702)     |
|                                         |  |              | 52340-Disability Insurance           |                        | 1,036      |                         | 1,036      |          | -         |
|                                         |  |              | 52345-Police Legal Defense Ins       |                        | 92         |                         | 92         |          | -         |
|                                         |  |              | 52400-Industrial Insurance           |                        | 10,971     |                         | 11,136     |          | 165       |
|                                         |  |              | 52600-Wa Paid Family & Medical Leave |                        | 33,923     |                         | 35,642     |          | 1,720     |
|                                         |  |              | 53101-Office Supplies                |                        | 1,200      |                         | 1,200      |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                            |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change    |           |
|-----------------------------------------|--------------------------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|-----------|-----------|
| Fund > Department > Program > Type Code |                                            |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues  | Expenses  |
|                                         |                                            | 53201-Operating Supplies             |  |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |                                            | 53502-Minor Equipment                |  |                        | 4,800     |                         | 4,800     |           | -         |
|                                         |                                            | 53505-Office Furniture (Non Capital) |  |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |                                            | 54501-Operating Rentals/Leases       |  |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |                                            | 54902-Registration/Schooling         |  |                        | 4,000     |                         | 4,000     |           | -         |
|                                         |                                            | 59954-Reserve For Total Cost Compens |  |                        | 173,446   |                         | 102,002   |           | (71,443)  |
|                                         | 11460-Police Academy                       |                                      |  | 5,000                  | 3,904,512 | 5,000                   | 3,548,557 | -         | (355,955) |
|                                         |                                            | 34210-Law Enforcement Services       |  | 5,000                  |           | 5,000                   |           | -         |           |
|                                         |                                            | 51001-Base Wages                     |  |                        | 1,675,529 |                         | 1,391,969 |           | (283,561) |
|                                         |                                            | 51002-Temp/Seasonal Wages            |  |                        | 16,000    |                         | 16,000    |           | -         |
|                                         |                                            | 51210-Overtime                       |  |                        | 6,000     |                         | 6,000     |           | -         |
|                                         |                                            | 51215-Overtime-Uniform               |  |                        | 613,000   |                         | 588,000   |           | (25,000)  |
|                                         |                                            | 51225-Standby Pay                    |  |                        | 1,000     |                         | 1,000     |           | -         |
|                                         |                                            | 51230-Shift Differential Premium     |  |                        | 1,000     |                         | 1,031     |           | 31        |
|                                         |                                            | 51235-Holiday Pay Extra              |  |                        | 35,000    |                         | 35,175    |           | 175       |
|                                         |                                            | 51260-Terminated Vacation Leave Pay  |  |                        | 10,000    |                         | 10,000    |           | -         |
|                                         |                                            | 51275-Annual Leave Payout            |  |                        | 22,000    |                         | 23,500    |           | 1,500     |
|                                         |                                            | 51290-Longevity Pay                  |  |                        | 1,002     |                         | 1,002     |           | -         |
|                                         |                                            | 51295-Education Pay                  |  |                        | 46,613    |                         | 37,130    |           | (9,483)   |
|                                         |                                            | 51400-Specialty Pay                  |  |                        | 19,000    |                         | 31,082    |           | 12,082    |
|                                         |                                            | 51410-Residency Incentive            |  |                        | 1,200     |                         | 1,200     |           | -         |
|                                         |                                            | 51610-Clothing Allowance             |  |                        | 500       |                         | 500       |           | -         |
|                                         |                                            | 51640-Deferred Compensation-Matching |  |                        | 95,992    |                         | 77,713    |           | (18,279)  |
|                                         |                                            | 52110-Social Security                |  |                        | 51,440    |                         | 47,301    |           | (4,139)   |
|                                         |                                            | 52210-Retirement                     |  |                        | 29,038    |                         | 29,234    |           | 196       |
|                                         |                                            | 52230-Pension Leoff li               |  |                        | 114,639   |                         | 98,954    |           | (15,685)  |
|                                         |                                            | 52265-Veba Medical Savings-Police    |  |                        | 20,138    |                         | 15,938    |           | (4,200)   |
|                                         |                                            | 52310-Medical Insurance              |  |                        | 232,943   |                         | 209,477   |           | (23,466)  |
|                                         |                                            | 52320-Dental Insurance               |  |                        | 20,783    |                         | 17,687    |           | (3,096)   |
|                                         |                                            | 52330-Life Insurance                 |  |                        | 4,517     |                         | 3,647     |           | (869)     |
|                                         |                                            | 52340-Disability Insurance           |  |                        | 5,177     |                         | 4,097     |           | (1,080)   |
|                                         |                                            | 52345-Police Legal Defense Ins       |  |                        | 461       |                         | 365       |           | (96)      |
|                                         |                                            | 52400-Industrial Insurance           |  |                        | 2,405     |                         | 2,073     |           | (333)     |
|                                         |                                            | 52600-Wa Paid Family & Medical Leave |  |                        | 19,435    |                         | 17,882    |           | (1,553)   |
|                                         |                                            | 53101-Office Supplies                |  |                        | 3,000     |                         | 3,000     |           | -         |
|                                         |                                            | 53102-Publications                   |  |                        | 1,600     |                         | 1,600     |           | -         |
|                                         |                                            | 53201-Operating Supplies             |  |                        | 34,000    |                         | 34,000    |           | -         |
|                                         |                                            | 53206-Ammunition                     |  |                        | 700,000   |                         | 720,000   |           | 20,000    |
|                                         |                                            | 53502-Minor Equipment                |  |                        | 40,000    |                         | 40,000    |           | -         |
|                                         |                                            | 54101-Professional Services          |  |                        | 20,000    |                         | 20,000    |           | -         |
|                                         |                                            | 54401-Airfare                        |  |                        | 6,000     |                         | 6,000     |           | -         |
|                                         |                                            | 54407-Lodging                        |  |                        | 10,000    |                         | 10,000    |           | -         |
|                                         |                                            | 54408-Per Diem                       |  |                        | 7,000     |                         | 7,000     |           | -         |
|                                         |                                            | 54409-Other Transportation Expenses  |  |                        | 3,000     |                         | 3,000     |           | -         |
|                                         |                                            | 54501-Operating Rentals/Leases       |  |                        | 20,000    |                         | 19,000    |           | (1,000)   |
|                                         |                                            | 54902-Registration/Schooling         |  |                        | 10,000    |                         | 11,000    |           | 1,000     |
|                                         |                                            | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 1,500     |                         | 1,500     |           | -         |
|                                         |                                            | 54914-Bank Fees                      |  |                        | 3,600     |                         | 4,500     |           | 900       |
|                                         | 11470-Police Information Technology (TARU) |                                      |  | 220,877                | 6,108,228 | 103,910                 | 6,614,918 | (116,967) | 506,690   |
|                                         |                                            | 34921-IF Law Enforcement Services    |  | 220,877                |           | 103,910                 |           | (116,967) |           |
|                                         |                                            | 51001-Base Wages                     |  |                        | 2,658,605 |                         | 2,942,213 |           | 283,609   |
|                                         |                                            | 51002-Temp/Seasonal Wages            |  |                        | (0)       |                         | (0)       |           | -         |
|                                         |                                            | 51210-Overtime                       |  |                        | 20,000    |                         | 20,000    |           | -         |
|                                         |                                            | 51215-Overtime-Uniform               |  |                        | 100,000   |                         | 125,000   |           | 25,000    |
|                                         |                                            | 51225-Standby Pay                    |  |                        | 225,000   |                         | 225,000   |           | -         |
|                                         |                                            | 51235-Holiday Pay Extra              |  |                        | 11,400    |                         | 11,450    |           | 50        |
|                                         |                                            | 51275-Annual Leave Payout            |  |                        | 34,600    |                         | 37,100    |           | 2,500     |
|                                         |                                            | 51290-Longevity Pay                  |  |                        | 5,645     |                         | 5,123     |           | (522)     |
|                                         |                                            | 51295-Education Pay                  |  |                        | 34,561    |                         | 34,217    |           | (344)     |
|                                         |                                            | 51400-Specialty Pay                  |  |                        | 24,600    |                         | 25,421    |           | 821       |
|                                         |                                            | 51410-Residency Incentive            |  |                        | 1,200     |                         | 1,200     |           | -         |
|                                         |                                            | 51610-Clothing Allowance             |  |                        | 1,000     |                         | 1,000     |           | -         |
|                                         |                                            | 51640-Deferred Compensation-Matching |  |                        | 91,836    |                         | 102,462   |           | 10,626    |
|                                         |                                            | 52110-Social Security                |  |                        | 144,597   |                         | 158,391   |           | 13,794    |
|                                         |                                            | 52210-Retirement                     |  |                        | 176,587   |                         | 193,786   |           | 17,200    |
|                                         |                                            | 52230-Pension Leoff li               |  |                        | 79,941    |                         | 86,665    |           | 6,723     |
|                                         |                                            | 52265-Veba Medical Savings-Police    |  |                        | 16,111    |                         | 18,211    |           | 2,100     |
|                                         |                                            | 52310-Medical Insurance              |  |                        | 312,683   |                         | 413,420   |           | 100,737   |
|                                         |                                            | 52320-Dental Insurance               |  |                        | 32,390    |                         | 37,010    |           | 4,620     |
|                                         |                                            | 52330-Life Insurance                 |  |                        | 8,964     |                         | 9,548     |           | 585       |
|                                         |                                            | 52340-Disability Insurance           |  |                        | 7,359     |                         | 8,250     |           | 891       |
|                                         |                                            | 52345-Police Legal Defense Ins       |  |                        | 368       |                         | 416       |           | 48        |
|                                         |                                            | 52400-Industrial Insurance           |  |                        | 3,768     |                         | 4,378     |           | 610       |
|                                         |                                            | 52600-Wa Paid Family & Medical Leave |  |                        | 17,539    |                         | 21,062    |           | 3,523     |
|                                         |                                            | 53101-Office Supplies                |  |                        | 1,000     |                         | 1,000     |           | -         |
|                                         |                                            | 53102-Publications                   |  |                        | 200       |                         | 200       |           | -         |
|                                         |                                            | 53104-Software (Noncapitalized)      |  |                        | 101,500   |                         | 74,500    |           | (27,000)  |
|                                         |                                            | 53201-Operating Supplies             |  |                        | 22,000    |                         | 22,000    |           | -         |
|                                         |                                            | 53502-Minor Equipment                |  |                        | 31,000    |                         | 36,000    |           | 5,000     |
|                                         |                                            | 53505-Office Furniture (Non Capital) |  |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |                                            | 54209-It/Data Services               |  |                        | 44,000    |                         | 44,000    |           | -         |
|                                         |                                            | 54302-Cell Phone                     |  |                        | 370,000   |                         | 385,000   |           | 15,000    |
|                                         |                                            | 54303-Mobile Broadband               |  |                        | 30,000    |                         | 33,120    |           | 3,120     |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |              |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change    |          |
|-----------------------------------------|--------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|-----------|----------|
| Fund > Department > Program > Type Code |              |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues  | Expenses |
|                                         |              | 54401-Airfare                        |  |                        | 7,600     |                         | 7,600     |           | -        |
|                                         |              | 54407-Lodging                        |  |                        | 7,000     |                         | 7,000     |           | -        |
|                                         |              | 54408-Per Diem                       |  |                        | 5,000     |                         | 5,000     |           | -        |
|                                         |              | 54409-Other Transportation Expenses  |  |                        | 2,000     |                         | 2,000     |           | -        |
|                                         |              | 54501-Operating Rentals/Leases       |  |                        | 3,523     |                         | 3,523     |           | -        |
|                                         |              | 54820-Software Maintenance           |  |                        | 1,329,250 |                         | 1,356,250 |           | 27,000   |
|                                         |              | 54902-Registration/Schooling         |  |                        | 26,000    |                         | 22,000    |           | (4,000)  |
|                                         |              | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 117,402   |                         | 132,402   |           | 15,000   |
|                                         | 11480-Police | Firing Range                         |  | 120,000                | 716,481   | 130,000                 | 823,151   | 10,000    | 106,670  |
|                                         |              | 36240-Space Facilities Rent - St     |  | 120,000                |           | 120,000                 |           | -         |          |
|                                         |              | 36910-Sale Of Scrap/Junk/Surplus     |  | -                      |           | 10,000                  |           | 10,000    |          |
|                                         |              | 51001-Base Wages                     |  |                        | 269,368   |                         | 280,805   |           | 11,437   |
|                                         |              | 51002-Temp/Seasonal Wages            |  |                        | 280,000   |                         | 280,000   |           | -        |
|                                         |              | 51003-Project Employee Wages         |  |                        | -         |                         | 83,000    |           | 83,000   |
|                                         |              | 51210-Overtime                       |  |                        | 6,000     |                         | 6,000     |           | -        |
|                                         |              | 51215-Overtime-Uniform               |  |                        | 1,500     |                         | 1,500     |           | -        |
|                                         |              | 51295-Education Pay                  |  |                        | 7,273     |                         | 10,360    |           | 3,086    |
|                                         |              | 51640-Deferred Compensation-Matching |  |                        | 13,574    |                         | 16,294    |           | 2,720    |
|                                         |              | 52110-Social Security                |  |                        | 8,180     |                         | 8,390     |           | 211      |
|                                         |              | 52230-Pension Leoff li               |  |                        | 30,013    |                         | 30,786    |           | 773      |
|                                         |              | 52265-Veba Medical Savings-Police    |  |                        | 4,027     |                         | 4,027     |           | -        |
|                                         |              | 52310-Medical Insurance              |  |                        | 41,937    |                         | 46,934    |           | 4,997    |
|                                         |              | 52320-Dental Insurance               |  |                        | 2,969     |                         | 2,969     |           | -        |
|                                         |              | 52330-Life Insurance                 |  |                        | 690       |                         | 622       |           | (67)     |
|                                         |              | 52340-Disability Insurance           |  |                        | 1,036     |                         | 1,036     |           | -        |
|                                         |              | 52345-Police Legal Defense Ins       |  |                        | 92        |                         | 92        |           | -        |
|                                         |              | 52400-Industrial Insurance           |  |                        | 344       |                         | 349       |           | 5        |
|                                         |              | 52600-Wa Paid Family & Medical Leave |  |                        | 4,779     |                         | 5,286     |           | 508      |
|                                         |              | 53201-Operating Supplies             |  |                        | 12,700    |                         | 12,700    |           | -        |
|                                         |              | 53210-Repair & Maintenance Supplies  |  |                        | 5,000     |                         | 5,000     |           | -        |
|                                         |              | 53502-Minor Equipment                |  |                        | 3,000     |                         | 3,000     |           | -        |
|                                         |              | 54101-Professional Services          |  |                        | 12,000    |                         | 12,000    |           | -        |
|                                         |              | 54805-Structure Repairs/Maintenance  |  |                        | 6,000     |                         | 6,000     |           | -        |
|                                         |              | 54899-Misc Repairs/Maintenance       |  |                        | 6,000     |                         | 6,000     |           | -        |
|                                         | 11710-Police | Law Enforcement Academy              |  | 1,576,000              | 871,967   | 1,273,000               | 908,887   | (303,000) | 36,920   |
|                                         |              | 34210-Law Enforcement Services       |  | 1,576,000              |           | 1,273,000               |           | (303,000) |          |
|                                         |              | 51001-Base Wages                     |  |                        | 538,823   |                         | 570,858   |           | 32,035   |
|                                         |              | 51215-Overtime-Uniform               |  |                        | 68,230    |                         | 64,115    |           | (4,115)  |
|                                         |              | 51225-Standby Pay                    |  |                        | 2,000     |                         | 2,000     |           | -        |
|                                         |              | 51235-Holiday Pay Extra              |  |                        | 6,000     |                         | 6,026     |           | 26       |
|                                         |              | 51275-Annual Leave Payout            |  |                        | 15,000    |                         | 18,500    |           | 3,500    |
|                                         |              | 51295-Education Pay                  |  |                        | 13,574    |                         | 6,375     |           | (7,199)  |
|                                         |              | 51400-Specialty Pay                  |  |                        | 6,000     |                         | 5,184     |           | (816)    |
|                                         |              | 51410-Residency Incentive            |  |                        | 1,200     |                         | 1,200     |           | -        |
|                                         |              | 51640-Deferred Compensation-Matching |  |                        | 34,249    |                         | 35,788    |           | 1,540    |
|                                         |              | 52110-Social Security                |  |                        | 9,437     |                         | 9,797     |           | 360      |
|                                         |              | 52230-Pension Leoff li               |  |                        | 34,623    |                         | 35,944    |           | 1,321    |
|                                         |              | 52265-Veba Medical Savings-Police    |  |                        | 8,055     |                         | 8,055     |           | -        |
|                                         |              | 52310-Medical Insurance              |  |                        | 83,874    |                         | 93,867    |           | 9,994    |
|                                         |              | 52320-Dental Insurance               |  |                        | 5,939     |                         | 5,939     |           | -        |
|                                         |              | 52330-Life Insurance                 |  |                        | 1,151     |                         | 1,004     |           | (147)    |
|                                         |              | 52340-Disability Insurance           |  |                        | 2,071     |                         | 2,071     |           | -        |
|                                         |              | 52345-Police Legal Defense Ins       |  |                        | 185       |                         | 185       |           | -        |
|                                         |              | 52400-Industrial Insurance           |  |                        | 686       |                         | 697       |           | 10       |
|                                         |              | 52600-Wa Paid Family & Medical Leave |  |                        | 5,871     |                         | 6,682     |           | 811      |
|                                         |              | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 26,000    |                         | 26,000    |           | -        |
|                                         |              | 53201-Operating Supplies             |  |                        | 3,000     |                         | 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         |  |                        | 2,400     |                         | 2,000     |           | (400)    |
|                                         | 11720-Police | Task Forces                          |  | 100,000                | 304,686   | 80,000                  | 228,226   | (20,000)  | (76,460) |
|                                         |              | 34210-Law Enforcement Services       |  | 100,000                |           | 80,000                  |           | (20,000)  |          |
|                                         |              | 51215-Overtime-Uniform               |  |                        | 272,920   |                         | 196,460   |           | (76,460) |
|                                         |              | 51225-Standby Pay                    |  |                        | 10,500    |                         | 10,500    |           | -        |
|                                         |              | 52110-Social Security                |  |                        | 4,074     |                         | 4,074     |           | -        |
|                                         |              | 52230-Pension Leoff li               |  |                        | 14,944    |                         | 14,944    |           | -        |
|                                         |              | 52600-Wa Paid Family & Medical Leave |  |                        | 2,248     |                         | 2,248     |           | -        |
|                                         | 11740-Police | Contracts/Billings                   |  | 70,000                 | 115,100   | 70,000                  | 115,100   | -         | -        |
|                                         |              | 34210-Law Enforcement Services       |  | 70,000                 |           | 70,000                  |           | -         |          |
|                                         |              | 51210-Overtime                       |  |                        | 1,000     |                         | 1,000     |           | -        |
|                                         |              | 51215-Overtime-Uniform               |  |                        | 102,000   |                         | 102,000   |           | -        |
|                                         |              | 51225-Standby Pay                    |  |                        | 4,000     |                         | 4,000     |           | -        |
|                                         |              | 52110-Social Security                |  |                        | 1,552     |                         | 1,552     |           | -        |
|                                         |              | 52230-Pension Leoff li               |  |                        | 5,692     |                         | 5,692     |           | -        |
|                                         |              | 52600-Wa Paid Family & Medical Leave |  |                        | 856       |                         | 856       |           | -        |
|                                         | 11910-Police | SWAT Special Weapons & Tactics       |  |                        | 2,236,866 |                         | 2,170,365 |           | (66,501) |
|                                         |              | 51215-Overtime-Uniform               |  |                        | 896,600   |                         | 832,099   |           | (64,501) |
|                                         |              | 51225-Standby Pay                    |  |                        | 1,004,000 |                         | 1,004,000 |           | -        |
|                                         |              | 52110-Social Security                |  |                        | 23,603    |                         | 23,603    |           | -        |
|                                         |              | 52230-Pension Leoff li               |  |                        | 87,599    |                         | 87,599    |           | -        |
|                                         |              | 52600-Wa Paid Family & Medical Leave |  |                        | 13,172    |                         | 13,172    |           | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |              |                                            |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|--------------|--------------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |              |                                            |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |              | 53201-Operating Supplies                   |  |                        | 108,292   |                         | 108,292   |          | -         |
|                                         |              | 53202-Clothing                             |  |                        | 4,000     |                         | 7,000     |          | 3,000     |
|                                         |              | 53205-Personal Protective Equipment        |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |              | 53502-Minor Equipment                      |  |                        | 30,000    |                         | 30,000    |          | -         |
|                                         |              | 53526-Weapons/Firearms/Signalguns          |  |                        | 30,000    |                         | 25,000    |          | (5,000)   |
|                                         |              | 53528-Protective Gear/Clothing             |  |                        | 8,000     |                         | 8,000     |          | -         |
|                                         |              | 54401-Airfare                              |  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |              | 54407-Lodging                              |  |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |              | 54408-Per Diem                             |  |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |              | 54409-Other Transportation Expenses        |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |              | 54803-Equipment Repairs/Maintenance        |  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |              | 54902-Registration/Schooling               |  |                        | 17,000    |                         | 17,000    |          | -         |
|                                         |              | 54904-Oth Dues/Subscriptns/Membershp       |  |                        | 600       |                         | 600       |          | -         |
|                                         | 11920-Police | Dignitary                                  |  |                        | 152,206   |                         | 152,206   |          | -         |
|                                         |              | 51215-Overtime-Uniform                     |  |                        | 115,000   |                         | 115,000   |          | -         |
|                                         |              | 52110-Social Security                      |  |                        | 1,668     |                         | 1,668     |          | -         |
|                                         |              | 52230-Pension Leoff li                     |  |                        | 6,118     |                         | 6,118     |          | -         |
|                                         |              | 52600-Wa Paid Family & Medical Leave       |  |                        | 920       |                         | 920       |          | -         |
|                                         |              | 53201-Operating Supplies                   |  |                        | 3,800     |                         | 3,800     |          | -         |
|                                         |              | 53205-Personal Protective Equipment        |  |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |              | 53502-Minor Equipment                      |  |                        | 6,300     |                         | 6,300     |          | -         |
|                                         |              | 54401-Airfare                              |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |              | 54407-Lodging                              |  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |              | 54408-Per Diem                             |  |                        | 400       |                         | 400       |          | -         |
|                                         |              | 54409-Other Transportation Expenses        |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |              | 54902-Registration/Schooling               |  |                        | 10,000    |                         | 10,000    |          | -         |
|                                         | 11930-Police | Tactical Team                              |  |                        | 1,395,742 |                         | 1,288,585 |          | (107,157) |
|                                         |              | 51215-Overtime-Uniform                     |  |                        | 1,182,300 |                         | 1,075,643 |          | (106,657) |
|                                         |              | 51225-Standby Pay                          |  |                        | 60,000    |                         | 60,000    |          | -         |
|                                         |              | 52110-Social Security                      |  |                        | 18,014    |                         | 18,014    |          | -         |
|                                         |              | 52230-Pension Leoff li                     |  |                        | 66,090    |                         | 66,090    |          | -         |
|                                         |              | 52600-Wa Paid Family & Medical Leave       |  |                        | 9,938     |                         | 9,938     |          | -         |
|                                         |              | 53103-Postage                              |  |                        | 500       |                         | 500       |          | -         |
|                                         |              | 53201-Operating Supplies                   |  |                        | 16,800    |                         | 16,800    |          | -         |
|                                         |              | 53202-Clothing                             |  |                        | 5,000     |                         | 4,500     |          | (500)     |
|                                         |              | 53205-Personal Protective Equipment        |  |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |              | 53502-Minor Equipment                      |  |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |              | 54401-Airfare                              |  |                        | 1,100     |                         | 1,100     |          | -         |
|                                         |              | 54407-Lodging                              |  |                        | 9,000     |                         | 9,000     |          | -         |
|                                         |              | 54408-Per Diem                             |  |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |              | 54409-Other Transportation Expenses        |  |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |              | 54501-Operating Rentals/Leases             |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |              | 54902-Registration/Schooling               |  |                        | 10,000    |                         | 10,000    |          | -         |
|                                         | 11940-Police | Hostage                                    |  |                        | 357,818   |                         | 370,318   |          | 12,500    |
|                                         |              | 51215-Overtime-Uniform                     |  |                        | 155,000   |                         | 170,000   |          | 15,000    |
|                                         |              | 51225-Standby Pay                          |  |                        | 150,000   |                         | 150,000   |          | -         |
|                                         |              | 52110-Social Security                      |  |                        | 3,988     |                         | 3,988     |          | -         |
|                                         |              | 52230-Pension Leoff li                     |  |                        | 14,630    |                         | 14,630    |          | -         |
|                                         |              | 52600-Wa Paid Family & Medical Leave       |  |                        | 2,200     |                         | 2,200     |          | -         |
|                                         |              | 53202-Clothing                             |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |              | 53502-Minor Equipment                      |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |              | 54401-Airfare                              |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |              | 54407-Lodging                              |  |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |              | 54408-Per Diem                             |  |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |              | 54409-Other Transportation Expenses        |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |              | 54902-Registration/Schooling               |  |                        | 20,000    |                         | 17,500    |          | (2,500)   |
|                                         | 11950-Police | Bomb Squad - Explosive Disposal Unit (EDU) |  |                        | 722,389   |                         | 943,631   |          | 221,242   |
|                                         |              | 51001-Base Wages                           |  |                        | 134,684   |                         | 291,841   |          | 157,156   |
|                                         |              | 51215-Overtime-Uniform                     |  |                        | 296,500   |                         | 296,500   |          | -         |
|                                         |              | 51225-Standby Pay                          |  |                        | 80,000    |                         | 80,000    |          | -         |
|                                         |              | 51235-Holiday Pay Extra                    |  |                        | 1,000     |                         | 1,004     |          | 4         |
|                                         |              | 51295-Education Pay                        |  |                        | 3,636     |                         | 3,636     |          | 0         |
|                                         |              | 51400-Specialty Pay                        |  |                        | 8,000     |                         | 8,245     |          | 245       |
|                                         |              | 51640-Deferred Compensation-Matching       |  |                        | 6,787     |                         | 16,759    |          | 9,972     |
|                                         |              | 52110-Social Security                      |  |                        | 7,544     |                         | 9,823     |          | 2,279     |
|                                         |              | 52230-Pension Leoff li                     |  |                        | 27,866    |                         | 36,227    |          | 8,361     |
|                                         |              | 52235-Pension Leoff li 3.5%                |  |                        | 600       |                         | 600       |          | -         |
|                                         |              | 52265-Veba Medical Savings-Police          |  |                        | 2,013     |                         | 4,113     |          | 2,100     |
|                                         |              | 52310-Medical Insurance                    |  |                        | 20,968    |                         | 45,559    |          | 24,592    |
|                                         |              | 52320-Dental Insurance                     |  |                        | 1,485     |                         | 3,033     |          | 1,548     |
|                                         |              | 52330-Life Insurance                       |  |                        | 346       |                         | 781       |          | 435       |
|                                         |              | 52340-Disability Insurance                 |  |                        | 519       |                         | 1,059     |          | 540       |
|                                         |              | 52345-Police Legal Defense Ins             |  |                        | 46        |                         | 94        |          | 48        |
|                                         |              | 52400-Industrial Insurance                 |  |                        | 172       |                         | 359       |          | 187       |
|                                         |              | 52600-Wa Paid Family & Medical Leave       |  |                        | 4,323     |                         | 6,099     |          | 1,776     |
|                                         |              | 53103-Postage                              |  |                        | 200       |                         | 200       |          | -         |
|                                         |              | 53201-Operating Supplies                   |  |                        | 6,000     |                         | 5,000     |          | (1,000)   |
|                                         |              | 53202-Clothing                             |  |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |              | 53205-Personal Protective Equipment        |  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |              | 53210-Repair & Maintenance Supplies        |  |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |              | 53502-Minor Equipment                      |  |                        | 7,000     |                         | 7,000     |          | -         |
|                                         |              | 53528-Protective Gear/Clothing             |  |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |              | 54103-Medical Services                     |  |                        | 1,000     |                         | 1,000     |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |           |
|-----------------------------------------|--|--------------------------------------|--|------------------------|------------|-------------------------|------------|----------|-----------|
| Fund > Department > Program > Type Code |  |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses  |
|                                         |  | 54261-Spokane County                 |  |                        | 78,000     |                         | 84,000     |          | 6,000     |
|                                         |  | 54401-Airfare                        |  |                        | 3,000      |                         | 3,000      |          | -         |
|                                         |  | 54407-Lodging                        |  |                        | 4,000      |                         | 4,000      |          | -         |
|                                         |  | 54408-Per Diem                       |  |                        | 3,500      |                         | 3,500      |          | -         |
|                                         |  | 54409-Other Transportation Expenses  |  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |  | 54803-Equipment Repairs/Maintenance  |  |                        | 2,000      |                         | 6,000      |          | 4,000     |
|                                         |  | 54901-Misc Services/Charges          |  |                        | -          |                         | 3,000      |          | 3,000     |
|                                         |  | 54902-Registration/Schooling         |  |                        | 4,000      |                         | 4,000      |          | -         |
|                                         |  | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |  | 54908-Permits/Other Fees             |  |                        | 200        |                         | 200        |          | -         |
| 11960-Police                            |  | Spokane Regional Air Support         |  |                        | 127,450    |                         | 123,450    |          | (4,000)   |
|                                         |  | 51215-Overtime-Uniform               |  |                        | 62,000     |                         | 58,000     |          | (4,000)   |
|                                         |  | 51225-Standby Pay                    |  |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |  | 52110-Social Security                |  |                        | 1,044      |                         | 1,044      |          | -         |
|                                         |  | 52230-Pension Leoff li               |  |                        | 3,830      |                         | 3,830      |          | -         |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  |                        | 576        |                         | 576        |          | -         |
|                                         |  | 54261-Spokane County                 |  |                        | 50,000     |                         | 50,000     |          | -         |
| 11970-SPD Drone                         |  |                                      |  |                        | 21,169     |                         | 21,169     |          | -         |
|                                         |  | 53502-Minor Equipment                |  |                        | 21,169     |                         | 21,169     |          | -         |
| 18100-Criminal Justice Assistance       |  |                                      |  | 3,105,900              |            | 3,079,135               |            | (26,765) |           |
|                                         |  | 31371-Criminal Justice               |  | 3,105,900              |            | 3,079,135               |            | (26,765) |           |
| 18200-Law & Justice                     |  |                                      |  | 628,000                |            | 648,000                 |            | 20,000   |           |
|                                         |  | 33626-Criminal Justice-Special Prog  |  | 628,000                |            | 648,000                 |            | 20,000   |           |
| 30210-Administration                    |  |                                      |  | 14,175,630             | 36,924,794 | 14,093,504              | 37,211,550 | (82,126) | 286,756   |
|                                         |  | 31315-Public Safety Criminal Justice |  | 7,350,630              |            | 7,268,504               |            | (82,126) |           |
|                                         |  | 39720-From Public Safety Personnel   |  | 6,825,000              |            | 6,825,000               |            | -        |           |
|                                         |  | 51001-Base Wages                     |  |                        | 5,058,374  |                         | 5,046,009  |          | (12,365)  |
|                                         |  | 51002-Temp/Seasonal Wages            |  |                        | 70,000     |                         | 105,000    |          | 35,000    |
|                                         |  | 51003-Project Employee Wages         |  |                        | -          |                         | 25,000     |          | 25,000    |
|                                         |  | 51210-Overtime                       |  |                        | 8,000      |                         | 8,000      |          | -         |
|                                         |  | 51215-Overtime-Uniform               |  |                        | 232,000    |                         | 265,000    |          | 33,000    |
|                                         |  | 51220-Out Of Grade                   |  |                        | 4,000      |                         | 4,000      |          | -         |
|                                         |  | 51225-Standby Pay                    |  |                        | 287,000    |                         | 287,000    |          | -         |
|                                         |  | 51230-Shift Differential Premium     |  |                        | 7,000      |                         | 7,218      |          | 218       |
|                                         |  | 51235-Holiday Pay Extra              |  |                        | 12,000     |                         | 12,053     |          | 53        |
|                                         |  | 51250-Terminated Sick Leave Pay      |  |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |  | 51260-Terminated Vacation Leave Pay  |  |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |  | 51275-Annual Leave Payout            |  |                        | 102,000    |                         | 104,500    |          | 2,500     |
|                                         |  | 51290-Longevity Pay                  |  |                        | 5,089      |                         | 5,089      |          | -         |
|                                         |  | 51295-Education Pay                  |  |                        | 54,965     |                         | 89,774     |          | 34,809    |
|                                         |  | 51400-Specialty Pay                  |  |                        | 24,000     |                         | 26,735     |          | 2,735     |
|                                         |  | 51410-Residency Incentive            |  |                        | 1,200      |                         | 1,200      |          | -         |
|                                         |  | 51610-Clothing Allowance             |  |                        | 1,400      |                         | 1,400      |          | -         |
|                                         |  | 51640-Deferred Compensation-Matching |  |                        | 158,865    |                         | 176,332    |          | 17,468    |
|                                         |  | 52110-Social Security                |  |                        | 207,130    |                         | 201,252    |          | (5,878)   |
|                                         |  | 52210-Retirement                     |  |                        | 222,145    |                         | 205,486    |          | (16,659)  |
|                                         |  | 52230-Pension Leoff li               |  |                        | 210,700    |                         | 219,951    |          | 9,251     |
|                                         |  | 52265-Veba Medical Savings-Police    |  |                        | 20,138     |                         | 18,038     |          | (2,100)   |
|                                         |  | 52310-Medical Insurance              |  |                        | 567,829    |                         | 603,681    |          | 35,851    |
|                                         |  | 52320-Dental Insurance               |  |                        | 50,120     |                         | 48,944     |          | (1,176)   |
|                                         |  | 52330-Life Insurance                 |  |                        | 11,300     |                         | 10,717     |          | (583)     |
|                                         |  | 52340-Disability Insurance           |  |                        | 9,277      |                         | 8,944      |          | (334)     |
|                                         |  | 52345-Police Legal Defense Ins       |  |                        | 460        |                         | 412        |          | (48)      |
|                                         |  | 52400-Industrial Insurance           |  |                        | 5,815      |                         | 5,902      |          | 88        |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  |                        | 35,490     |                         | 39,272     |          | 3,782     |
|                                         |  | 53101-Office Supplies                |  |                        | 7,000      |                         | 7,000      |          | -         |
|                                         |  | 53103-Postage                        |  |                        | 400        |                         | 400        |          | -         |
|                                         |  | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |  | 53201-Operating Supplies             |  |                        | 27,400     |                         | 26,400     |          | (1,000)   |
|                                         |  | 53202-Clothing                       |  |                        | 2,000      |                         | 1,000      |          | (1,000)   |
|                                         |  | 53209-Promotional Supplies           |  |                        | 3,000      |                         | 3,000      |          | -         |
|                                         |  | 53210-Repair & Maintenance Supplies  |  |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |  | 53502-Minor Equipment                |  |                        | 3,000      |                         | 3,000      |          | -         |
|                                         |  | 53505-Office Furniture (Non Capital) |  |                        | 12,000     |                         | 12,000     |          | -         |
|                                         |  | 54101-Professional Services          |  |                        | 36,000     |                         | 39,000     |          | 3,000     |
|                                         |  | 54103-Medical Services               |  |                        | 84,000     |                         | 84,000     |          | -         |
|                                         |  | 54124-IF Office Performance Mgmt Svc |  |                        | 642,341    |                         | 820,704    |          | 178,363   |
|                                         |  | 54125-IF Financial Services          |  |                        | 1,605,949  |                         | 1,530,320  |          | (75,629)  |
|                                         |  | 54127-IF Centralized Purchasing      |  |                        | 342,650    |                         | 347,478    |          | 4,828     |
|                                         |  | 54128-IF Centralized Accounting      |  |                        | 441,464    |                         | 418,148    |          | (23,316)  |
|                                         |  | 54129-IF My Spokane                  |  |                        | 213,104    |                         | 223,648    |          | 10,544    |
|                                         |  | 54131-IF Risk Managment              |  |                        | 5,110,991  |                         | 4,577,398  |          | (533,593) |
|                                         |  | 54132-IF Unemployment                |  |                        | 52,006     |                         | 70,232     |          | 18,226    |
|                                         |  | 54133-IF Workers' Comp               |  |                        | 3,330,196  |                         | 3,704,509  |          | 374,313   |
|                                         |  | 54201-Contractual Services           |  |                        | 265,000    |                         | 265,000    |          | -         |
|                                         |  | 54205-Background Checks              |  |                        | 6,400      |                         | 6,400      |          | -         |
|                                         |  | 54206-Snow Removal Services          |  |                        | 40,000     |                         | 35,000     |          | (5,000)   |
|                                         |  | 54209-It/Data Services               |  |                        | 49,061     |                         | 49,061     |          | -         |
|                                         |  | 54212-Landscape/Grounds Maint        |  |                        | 74,531     |                         | 79,531     |          | 5,000     |
|                                         |  | 54261-Spokane County                 |  |                        | 3,215,000  |                         | 3,215,000  |          | -         |
|                                         |  | 54301-Telephone                      |  |                        | 21,253     |                         | 31,253     |          | 10,000    |
|                                         |  | 54321-IF IT Expenses                 |  |                        | 4,546,658  |                         | 4,580,614  |          | 33,956    |
|                                         |  | 54324-IF IT Replacement              |  |                        | 488,234    |                         | 244,117    |          | (244,117) |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                       |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|---------------------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |                                       |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |                                       | 54401-Airfare                        |  |                        | 19,000    |                         | 19,000    |          | -         |
|                                         |                                       | 54402-Local Mileage                  |  |                        | 600       |                         | 600       |          | -         |
|                                         |                                       | 54407-Lodging                        |  |                        | 21,000    |                         | 21,000    |          | -         |
|                                         |                                       | 54408-Per Diem                       |  |                        | 11,000    |                         | 11,000    |          | -         |
|                                         |                                       | 54409-Other Transportation Expenses  |  |                        | 8,000     |                         | 8,000     |          | -         |
|                                         |                                       | 54501-Operating Rentals/Leases       |  |                        | 1,324,815 |                         | 1,324,865 |          | 50        |
|                                         |                                       | 54701-Public Utility Service         |  |                        | 112,789   |                         | 112,789   |          | -         |
|                                         |                                       | 54702-Utility Light/Power Service    |  |                        | 226,751   |                         | 226,751   |          | -         |
|                                         |                                       | 54706-Utility Natural Gas            |  |                        | 120,000   |                         | 120,000   |          | -         |
|                                         |                                       | 54802-Building Repairs/Maintenance   |  |                        | 31,000    |                         | 27,000    |          | (4,000)   |
|                                         |                                       | 54841-IF Fleet Repairs/Maintenance   |  |                        | 4,200,000 |                         | 4,200,000 |          | -         |
|                                         |                                       | 54842-IF Facility Repairs            |  |                        | 1,101,805 |                         | 1,096,654 |          | (5,151)   |
|                                         |                                       | 54845-IF Car Wash                    |  |                        | 120,000   |                         | 120,000   |          | -         |
|                                         |                                       | 54846-IF Vacuum                      |  |                        | 100       |                         | 100       |          | -         |
|                                         |                                       | 54848-IF Fuel                        |  |                        | 2,000,000 |                         | 2,000,000 |          | -         |
|                                         |                                       | 54865-IF Electric Vehicle Charging   |  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |                                       | 54902-Registration/Schooling         |  |                        | 56,000    |                         | 69,500    |          | 13,500    |
|                                         |                                       | 54903-Tuition Reimbursement          |  |                        | -         |                         | 40,000    |          | 40,000    |
|                                         |                                       | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |                                       | 54906-Laundry/Janitorial Services    |  |                        | 138,000   |                         | 135,000   |          | (3,000)   |
|                                         |                                       | 54909-Printing/Binding/Repro         |  |                        | 2,000     |                         | 15,170    |          | 13,170    |
|                                         |                                       | 54914-Bank Fees                      |  |                        | 5,000     |                         | 8,000     |          | 3,000     |
|                                         |                                       | 54920-Alarm/Security Services        |  |                        | 20,000    |                         | 30,000    |          | 10,000    |
|                                         |                                       | 54992-Contra Other Sup/Svc/Equip     |  |                        | (618,000) |                         | (309,000) |          | 309,000   |
|                                         |                                       | 80101-Operating Transfers Out        |  |                        | 10,000    |                         | 5,000     |          | (5,000)   |
|                                         | 91823-Registered Sex Offender FY24-25 |                                      |  |                        | 181,944   |                         | 85,690    |          | (96,254)  |
|                                         |                                       | 51001-Base Wages                     |  |                        | 131,457   |                         | 61,737    |          | (69,721)  |
|                                         |                                       | 51295-Education Pay                  |  |                        | 5,915     |                         | 2,778     |          | (3,137)   |
|                                         |                                       | 51640-Deferred Compensation-Matching |  |                        | 8,517     |                         | 4,184     |          | (4,333)   |
|                                         |                                       | 52110-Social Security                |  |                        | 1,992     |                         | 935       |          | (1,056)   |
|                                         |                                       | 52230-Pension Leoff li               |  |                        | 7,308     |                         | 3,432     |          | (3,876)   |
|                                         |                                       | 52265-Veba Medical Savings-Police    |  |                        | 2,013     |                         | 963       |          | (1,050)   |
|                                         |                                       | 52310-Medical Insurance              |  |                        | 20,968    |                         | 9,865     |          | (11,103)  |
|                                         |                                       | 52320-Dental Insurance               |  |                        | 1,485     |                         | 711       |          | (774)     |
|                                         |                                       | 52330-Life Insurance                 |  |                        | 288       |                         | 138       |          | (150)     |
|                                         |                                       | 52340-Disability Insurance           |  |                        | 519       |                         | 249       |          | (270)     |
|                                         |                                       | 52345-Police Legal Defense Ins       |  |                        | 46        |                         | 22        |          | (24)      |
|                                         |                                       | 52400-Industrial Insurance           |  |                        | 172       |                         | 83        |          | (90)      |
|                                         |                                       | 52600-Wa Paid Family & Medical Leave |  |                        | 1,264     |                         | 594       |          | (670)     |
|                                         | 0690 - Community Justice Services     |                                      |  | 2,219,160              | 7,968,156 | 2,480,806               | 7,938,485 | 261,646  | (29,671)  |
|                                         | 16100-Probation                       |                                      |  | 2,219,160              | 7,968,156 | 2,480,806               | 7,938,485 | 261,646  | (29,671)  |
|                                         |                                       | 34233-Adult Probation Service Chg    |  | 150,000                |           | 150,000                 |           | -        |           |
|                                         |                                       | 34234-Electronic Monitoring Fees Dwi |  | 2,000                  |           | 2,000                   |           | -        |           |
|                                         |                                       | 34235-Electronic Monitoring Fees Otr |  | 6,000                  |           | 6,000                   |           | -        |           |
|                                         |                                       | 36999-Other General Misc Revenue     |  | 16,000                 |           | 16,000                  |           | -        |           |
|                                         |                                       | 39773-From Other Special Rev Fund    |  | 2,045,160              |           | 2,306,806               |           | 261,646  |           |
|                                         |                                       | 51001-Base Wages                     |  |                        | 4,850,143 |                         | 4,880,210 |          | 30,066    |
|                                         |                                       | 51275-Annual Leave Payout            |  |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |                                       | 51290-Longevity Pay                  |  |                        | 4,491     |                         | 5,013     |          | 522       |
|                                         |                                       | 51640-Deferred Compensation-Matching |  |                        | 66,322    |                         | 65,530    |          | (792)     |
|                                         |                                       | 51991-Contra Salaries                |  |                        | -         |                         | (127,044) |          | (127,044) |
|                                         |                                       | 52110-Social Security                |  |                        | 371,379   |                         | 373,719   |          | 2,340     |
|                                         |                                       | 52210-Retirement                     |  |                        | 534,011   |                         | 537,375   |          | 3,365     |
|                                         |                                       | 52310-Medical Insurance              |  |                        | 767,876   |                         | 763,540   |          | (4,336)   |
|                                         |                                       | 52320-Dental Insurance               |  |                        | 83,522    |                         | 83,522    |          | -         |
|                                         |                                       | 52330-Life Insurance                 |  |                        | 18,724    |                         | 18,643    |          | (81)      |
|                                         |                                       | 52340-Disability Insurance           |  |                        | 468       |                         | 468       |          | -         |
|                                         |                                       | 52400-Industrial Insurance           |  |                        | 9,669     |                         | 9,813     |          | 144       |
|                                         |                                       | 52600-Wa Paid Family & Medical Leave |  |                        | 12,720    |                         | 14,377    |          | 1,657     |
|                                         |                                       | 53101-Office Supplies                |  |                        | 11,000    |                         | 11,000    |          | -         |
|                                         |                                       | 53103-Postage                        |  |                        | 200       |                         | 200       |          | -         |
|                                         |                                       | 53104-Software (Noncapitalized)      |  |                        | 2,360     |                         | 2,360     |          | -         |
|                                         |                                       | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 1,920     |                         | 1,920     |          | -         |
|                                         |                                       | 53201-Operating Supplies             |  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |                                       | 53502-Minor Equipment                |  |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |                                       | 53505-Office Furniture (Non Capital) |  |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |                                       | 54101-Professional Services          |  |                        | 600,000   |                         | 600,000   |          | -         |
|                                         |                                       | 54124-IF Office Performance Mgmt Svc |  |                        | 51,383    |                         | 76,193    |          | 24,810    |
|                                         |                                       | 54125-IF Financial Services          |  |                        | 22,898    |                         | 22,475    |          | (423)     |
|                                         |                                       | 54127-IF Centralized Purchasing      |  |                        | 4,326     |                         | 5,395     |          | 1,069     |
|                                         |                                       | 54128-IF Centralized Accounting      |  |                        | 16,292    |                         | 18,143    |          | 1,851     |
|                                         |                                       | 54131-IF Risk Managment              |  |                        | 15,776    |                         | 19,493    |          | 3,717     |
|                                         |                                       | 54133-IF Workers' Comp               |  |                        | 12,325    |                         | 17,378    |          | 5,053     |
|                                         |                                       | 54209-It/Data Services               |  |                        | -         |                         | 3,360     |          | 3,360     |
|                                         |                                       | 54301-Telephone                      |  |                        | -         |                         | 1,080     |          | 1,080     |
|                                         |                                       | 54302-Cell Phone                     |  |                        | 2,160     |                         | 2,160     |          | -         |
|                                         |                                       | 54321-IF IT Expenses                 |  |                        | 349,203   |                         | 344,707   |          | (4,496)   |
|                                         |                                       | 54324-IF IT Replacement              |  |                        | 43,988    |                         | 21,994    |          | (21,994)  |
|                                         |                                       | 54404-Operational Travel             |  |                        | 6,000     |                         | 6,000     |          | -         |
|                                         |                                       | 54501-Operating Rentals/Leases       |  |                        | 90,800    |                         | 140,800   |          | 50,000    |
|                                         |                                       | 54901-Misc Services/Charges          |  |                        | 400       |                         | 400       |          | -         |
|                                         |                                       | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 800       |                         | 800       |          | -         |
|                                         |                                       | 54909-Printing/Binding/Repro         |  |                        | -         |                         | 460       |          | 460       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|--|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |  |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
| 0700 - Public Defender                  |  |                                      |  | 542,450                | 8,278,224 | 509,475                 | 8,351,034 | (32,975) | 72,810    |
| 14100-Public Defender                   |  |                                      |  | 228,500                | 7,742,449 | 228,500                 | 7,738,992 | -        | (3,457)   |
|                                         |  | 33772-Spokane County                 |  | 100,000                | -         | 100,000                 | -         | -        | -         |
|                                         |  | 34195-Legal Services                 |  | 120,000                | -         | 120,000                 | -         | -        | -         |
|                                         |  | 35733-Public Defense Cost            |  | 8,500                  | -         | 8,500                   | -         | -        | -         |
|                                         |  | 51001-Base Wages                     |  | -                      | 4,880,413 | -                       | 4,876,070 | -        | (4,342)   |
|                                         |  | 51220-Out Of Grade                   |  | -                      | 10,400    | -                       | 10,400    | -        | -         |
|                                         |  | 51225-Standby Pay                    |  | -                      | 170,000   | -                       | 170,000   | -        | -         |
|                                         |  | 51275-Annual Leave Payout            |  | -                      | 5,500     | -                       | 5,500     | -        | -         |
|                                         |  | 51290-Longevity Pay                  |  | -                      | 16,968    | -                       | 16,968    | -        | -         |
|                                         |  | 51640-Deferred Compensation-Matching |  | -                      | 55,114    | -                       | 56,554    | -        | 1,440     |
|                                         |  | 52110-Social Security                |  | -                      | 377,550   | -                       | 377,213   | -        | (337)     |
|                                         |  | 52210-Retirement                     |  | -                      | 542,881   | -                       | 542,397   | -        | (484)     |
|                                         |  | 52310-Medical Insurance              |  | -                      | 570,340   | -                       | 601,033   | -        | 30,693    |
|                                         |  | 52320-Dental Insurance               |  | -                      | 71,680    | -                       | 71,680    | -        | -         |
|                                         |  | 52330-Life Insurance                 |  | -                      | 19,096    | -                       | 18,841    | -        | (254)     |
|                                         |  | 52340-Disability Insurance           |  | -                      | 468       | -                       | 468       | -        | -         |
|                                         |  | 52400-Industrial Insurance           |  | -                      | 8,300     | -                       | 8,424     | -        | 124       |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  | -                      | 12,932    | -                       | 14,528    | -        | 1,596     |
|                                         |  | 53101-Office Supplies                |  | -                      | 17,000    | -                       | 17,000    | -        | -         |
|                                         |  | 53102-Publications                   |  | -                      | 36,200    | -                       | 36,200    | -        | -         |
|                                         |  | 53103-Postage                        |  | -                      | 5,000     | -                       | 5,000     | -        | -         |
|                                         |  | 53104-Software (Noncapitalized)      |  | -                      | 4,300     | -                       | 4,300     | -        | -         |
|                                         |  | 53201-Operating Supplies             |  | -                      | 4,600     | -                       | 4,600     | -        | -         |
|                                         |  | 53210-Repair & Maintenance Supplies  |  | -                      | -         | -                       | 3,900     | -        | 3,900     |
|                                         |  | 53502-Minor Equipment                |  | -                      | 400       | -                       | 400       | -        | -         |
|                                         |  | 54105-Legal Services                 |  | -                      | 90,000    | -                       | 90,000    | -        | -         |
|                                         |  | 54124-IF Office Performance Mgmt Svc |  | -                      | 23,130    | -                       | 15,670    | -        | (7,460)   |
|                                         |  | 54125-IF Financial Services          |  | -                      | 22,923    | -                       | 24,336    | -        | 1,413     |
|                                         |  | 54127-IF Centralized Purchasing      |  | -                      | 6,490     | -                       | 6,457     | -        | (33)      |
|                                         |  | 54128-IF Centralized Accounting      |  | -                      | 23,449    | -                       | 22,967    | -        | (482)     |
|                                         |  | 54131-IF Risk Managment              |  | -                      | 26,256    | -                       | 25,982    | -        | (274)     |
|                                         |  | 54133-IF Workers' Comp               |  | -                      | 23,847    | -                       | 26,300    | -        | 2,453     |
|                                         |  | 54206-Snow Removal Services          |  | -                      | 6,000     | -                       | 6,000     | -        | -         |
|                                         |  | 54212-Landscape/Grounds Maint        |  | -                      | 800       | -                       | 800       | -        | -         |
|                                         |  | 54265-Operating Assessments/Taxes    |  | -                      | 1,000     | -                       | 1,000     | -        | -         |
|                                         |  | 54321-IF IT Expenses                 |  | -                      | 457,759   | -                       | 449,462   | -        | (8,297)   |
|                                         |  | 54324-IF IT Replacement              |  | -                      | 59,438    | -                       | 29,719    | -        | (29,719)  |
|                                         |  | 54401-Airfare                        |  | -                      | 4,275     | -                       | 4,275     | -        | -         |
|                                         |  | 54403-Cle Travel                     |  | -                      | 1,980     | -                       | 1,980     | -        | -         |
|                                         |  | 54406-Parking/Tolls (Local)          |  | -                      | 4,000     | -                       | 4,000     | -        | -         |
|                                         |  | 54407-Lodging                        |  | -                      | 4,275     | -                       | 4,275     | -        | -         |
|                                         |  | 54501-Operating Rentals/Leases       |  | -                      | 8,000     | -                       | 8,000     | -        | -         |
|                                         |  | 54701-Public Utility Service         |  | -                      | 6,000     | -                       | 6,000     | -        | -         |
|                                         |  | 54702-Utility Light/Power Service    |  | -                      | 16,800    | -                       | 16,800    | -        | -         |
|                                         |  | 54706-Utility Natural Gas            |  | -                      | 5,000     | -                       | 5,000     | -        | -         |
|                                         |  | 54802-Building Repairs/Maintenance   |  | -                      | -         | -                       | 2,800     | -        | 2,800     |
|                                         |  | 54842-IF Facility Repairs            |  | -                      | 48,733    | -                       | 50,503    | -        | 1,770     |
|                                         |  | 54901-Misc Services/Charges          |  | -                      | 1,060     | -                       | 1,060     | -        | -         |
|                                         |  | 54902-Registration/Schooling         |  | -                      | 7,000     | -                       | 7,000     | -        | -         |
|                                         |  | 54904-Oth Dues/Subscriptns/Membershp |  | -                      | 20,000    | -                       | 20,000    | -        | -         |
|                                         |  | 54906-Laundry/Janitorial Services    |  | -                      | 26,000    | -                       | 27,878    | -        | 1,878     |
|                                         |  | 54909-Printing/Binding/Repro         |  | -                      | 500       | -                       | 720       | -        | 220       |
|                                         |  | 54920-Alarm/Security Services        |  | -                      | 680       | -                       | 680       | -        | -         |
|                                         |  | 59954-Reserve For Total Cost Compens |  | -                      | 37,914    | -                       | 37,853    | -        | (61)      |
|                                         |  | 19500-Mental Health Court            |  | 120,000                | 296,401   | 60,000                  | 297,174   | (60,000) | 773       |
|                                         |  | 31314-Mental Health Svs Sale/Use Tax |  | 120,000                | -         | 60,000                  | -         | (60,000) | -         |
|                                         |  | 51001-Base Wages                     |  | -                      | 217,510   | -                       | 217,278   | -        | (232)     |
|                                         |  | 51225-Standby Pay                    |  | -                      | 10,600    | -                       | 10,600    | -        | -         |
|                                         |  | 51290-Longevity Pay                  |  | -                      | 100       | -                       | 100       | -        | -         |
|                                         |  | 51640-Deferred Compensation-Matching |  | -                      | 2,780     | -                       | 2,780     | -        | -         |
|                                         |  | 52110-Social Security                |  | -                      | 16,647    | -                       | 16,629    | -        | (18)      |
|                                         |  | 52210-Retirement                     |  | -                      | 23,936    | -                       | 23,911    | -        | (26)      |
|                                         |  | 52310-Medical Insurance              |  | -                      | 17,977    | -                       | 18,960    | -        | 983       |
|                                         |  | 52320-Dental Insurance               |  | -                      | 2,988     | -                       | 2,988     | -        | -         |
|                                         |  | 52330-Life Insurance                 |  | -                      | 841       | -                       | 829       | -        | (12)      |
|                                         |  | 52400-Industrial Insurance           |  | -                      | 346       | -                       | 351       | -        | 5         |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  | -                      | 570       | -                       | 642       | -        | 72        |
|                                         |  | 54403-Cle Travel                     |  | -                      | 1,110     | -                       | 1,110     | -        | -         |
|                                         |  | 54904-Oth Dues/Subscriptns/Membershp |  | -                      | 996       | -                       | 996       | -        | -         |
|                                         |  | 95562-Public Defense Grant 2024-2025 |  | 193,950                | 239,373   | 96,975                  | 118,334   | (96,975) | (121,039) |
|                                         |  | 33412-Other Judicial Agencies        |  | 193,950                | -         | 96,975                  | -         | (96,975) | -         |
|                                         |  | 51001-Base Wages                     |  | -                      | 108,378   | -                       | 53,068    | -        | (55,310)  |
|                                         |  | 51225-Standby Pay                    |  | -                      | 8,600     | -                       | 4,300     | -        | (4,300)   |
|                                         |  | 51640-Deferred Compensation-Matching |  | -                      | 2,204     | -                       | 1,390     | -        | (814)     |
|                                         |  | 52110-Social Security                |  | -                      | 8,292     | -                       | 4,060     | -        | (4,232)   |
|                                         |  | 52210-Retirement                     |  | -                      | 11,921    | -                       | 5,837     | -        | (6,084)   |
|                                         |  | 52310-Medical Insurance              |  | -                      | 38,850    | -                       | 19,121    | -        | (19,729)  |
|                                         |  | 52320-Dental Insurance               |  | -                      | 2,988     | -                       | 1,494     | -        | (1,494)   |
|                                         |  | 52330-Life Insurance                 |  | -                      | 404       | -                       | 199       | -        | (205)     |
|                                         |  | 52400-Industrial Insurance           |  | -                      | 346       | -                       | 173       | -        | (173)     |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  | -                      | 284       | -                       | 139       | -        | (145)     |
|                                         |  | 54105-Legal Services                 |  | -                      | 55,000    | -                       | 27,500    | -        | (27,500)  |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                                         |                                      |  | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change   |             |
|-----------------------------------------|---------------------------------------------------------|--------------------------------------|--|------------------------|-------------|-------------------------|-------------|----------|-------------|
| Fund > Department > Program > Type Code |                                                         |                                      |  | Revenues               | Expenses    | Revenues                | Expenses    | Revenues | Expenses    |
|                                         |                                                         | 54403-Cle Travel                     |  |                        |             | 1,110                   |             | 555      | (555)       |
|                                         |                                                         | 54904-Oth Dues/Subscriptns/Membershp |  |                        |             | 996                     |             | 498      | (498)       |
|                                         | 95563-OPD Grant 2026-27                                 |                                      |  | -                      | -           | 124,000                 | 196,533     | 124,000  | 196,533     |
|                                         |                                                         | 33412-Other Judicial Agencies        |  | -                      |             | 124,000                 |             | 124,000  |             |
|                                         |                                                         | 51001-Base Wages                     |  |                        | -           |                         | 84,011      |          | 84,011      |
|                                         |                                                         | 51225-Standby Pay                    |  |                        | -           |                         | 4,300       |          | 4,300       |
|                                         |                                                         | 51640-Deferred Compensation-Matching |  |                        | -           |                         | 1,440       |          | 1,440       |
|                                         |                                                         | 52110-Social Security                |  |                        | -           |                         | 8,850       |          | 8,850       |
|                                         |                                                         | 52210-Retirement                     |  |                        | -           |                         | 12,725      |          | 12,725      |
|                                         |                                                         | 52310-Medical Insurance              |  |                        | -           |                         | 22,441      |          | 22,441      |
|                                         |                                                         | 52320-Dental Insurance               |  |                        | -           |                         | 1,548       |          | 1,548       |
|                                         |                                                         | 52330-Life Insurance                 |  |                        | -           |                         | 436         |          | 436         |
|                                         |                                                         | 52400-Industrial Insurance           |  |                        | -           |                         | 184         |          | 184         |
|                                         |                                                         | 52600-Wa Paid Family & Medical Leave |  |                        | -           |                         | 373         |          | 373         |
|                                         |                                                         | 54105-Legal Services                 |  |                        | -           |                         | 27,500      |          | 27,500      |
|                                         |                                                         | 54403-Cle Travel                     |  |                        | -           |                         | 555         |          | 555         |
|                                         |                                                         | 54904-Oth Dues/Subscriptns/Membershp |  |                        | -           |                         | 498         |          | 498         |
|                                         |                                                         | 59954-Reserve For Total Cost Compens |  |                        | -           |                         | 31,672      |          | 31,672      |
|                                         | 0750 - Community/Economic Development Division          |                                      |  | 880,594                | 1,486,070   | 880,594                 | 1,457,141   | -        | (28,928)    |
|                                         | 30210-Administration                                    |                                      |  | 880,594                | 1,486,070   | 880,594                 | 1,457,141   | -        | (28,928)    |
|                                         |                                                         | 34919-IF Other General Govt Services |  | 880,594                |             | 880,594                 |             | -        |             |
|                                         |                                                         | 51001-Base Wages                     |  |                        | 809,252     |                         | 828,911     |          | 19,660      |
|                                         |                                                         | 51275-Annual Leave Payout            |  |                        | 6,000       |                         | 6,000       |          | -           |
|                                         |                                                         | 51290-Longevity Pay                  |  |                        | 992         |                         | 992         |          | -           |
|                                         |                                                         | 51640-Deferred Compensation-Matching |  |                        | 12,240      |                         | 12,720      |          | 480         |
|                                         |                                                         | 52110-Social Security                |  |                        | 60,462      |                         | 62,451      |          | 1,989       |
|                                         |                                                         | 52210-Retirement                     |  |                        | 89,126      |                         | 91,289      |          | 2,163       |
|                                         |                                                         | 52310-Medical Insurance              |  |                        | 81,246      |                         | 76,861      |          | (4,385)     |
|                                         |                                                         | 52320-Dental Insurance               |  |                        | 9,216       |                         | 9,216       |          | -           |
|                                         |                                                         | 52330-Life Insurance                 |  |                        | 2,880       |                         | 2,910       |          | 30          |
|                                         |                                                         | 52340-Disability Insurance           |  |                        | 1,393       |                         | 1,394       |          | 1           |
|                                         |                                                         | 52400-Industrial Insurance           |  |                        | 1,075       |                         | 1,090       |          | 15          |
|                                         |                                                         | 52600-Wa Paid Family & Medical Leave |  |                        | 2,104       |                         | 2,435       |          | 331         |
|                                         |                                                         | 53101-Office Supplies                |  |                        | 1,000       |                         | 1,000       |          | -           |
|                                         |                                                         | 53102-Publications                   |  |                        | 200         |                         | 200         |          | -           |
|                                         |                                                         | 53104-Software (Noncapitalized)      |  |                        | 475         |                         | 475         |          | -           |
|                                         |                                                         | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 2,000       |                         | 2,000       |          | -           |
|                                         |                                                         | 53502-Minor Equipment                |  |                        | 3,000       |                         | 3,000       |          | -           |
|                                         |                                                         | 54124-IF Office Performance Mgmt Svc |  |                        | 6,321       |                         | 3,570       |          | (2,751)     |
|                                         |                                                         | 54125-IF Financial Services          |  |                        | 51,647      |                         | 44,334      |          | (7,313)     |
|                                         |                                                         | 54127-IF Centralized Purchasing      |  |                        | 10,816      |                         | 10,762      |          | (54)        |
|                                         |                                                         | 54128-IF Centralized Accounting      |  |                        | 4,296       |                         | 4,228       |          | (68)        |
|                                         |                                                         | 54131-IF Risk Managment              |  |                        | 63,535      |                         | 32,396      |          | (31,139)    |
|                                         |                                                         | 54133-IF Workers' Comp               |  |                        | 2,455       |                         | 2,671       |          | 216         |
|                                         |                                                         | 54134-IF Custodial Service           |  |                        | 1,173       |                         | 551         |          | (622)       |
|                                         |                                                         | 54201-Contractual Services           |  |                        | 136,000     |                         | 136,000     |          | -           |
|                                         |                                                         | 54302-Cell Phone                     |  |                        | 1,300       |                         | 1,300       |          | -           |
|                                         |                                                         | 54321-IF IT Expenses                 |  |                        | 44,926      |                         | 40,907      |          | (4,019)     |
|                                         |                                                         | 54324-IF IT Replacement              |  |                        | 5,864       |                         | 2,932       |          | (2,932)     |
|                                         |                                                         | 54401-Airfare                        |  |                        | 3,000       |                         | 3,000       |          | -           |
|                                         |                                                         | 54407-Lodging                        |  |                        | 1,400       |                         | 1,400       |          | -           |
|                                         |                                                         | 54842-IF Facility Repairs            |  |                        | 3,676       |                         | 1,846       |          | (1,830)     |
|                                         |                                                         | 54902-Registration/Schooling         |  |                        | 3,000       |                         | 3,000       |          | -           |
|                                         |                                                         | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 64,000      |                         | 64,000      |          | -           |
|                                         |                                                         | 54909-Printing/Binding/Repro         |  |                        | -           |                         | 1,300       |          | 1,300       |
|                                         | 0980 - Allocations                                      |                                      |  |                        | 192,197,301 |                         | 192,710,986 |          | 513,685     |
|                                         | 89000-Allocations                                       |                                      |  |                        | 192,197,301 |                         | 192,710,986 |          | 513,685     |
|                                         |                                                         | 80101-Operating Transfers Out        |  |                        | 183,435,442 |                         | 187,519,301 |          | 4,083,859   |
|                                         |                                                         | 80102-Operating Transfer Out-Debt    |  |                        | 2,670,636   |                         | 2,671,252   |          | 616         |
|                                         |                                                         | 80103-Oper Trans Out Capital         |  |                        | 6,091,223   |                         | 2,520,433   |          | (3,570,790) |
|                                         | 1100-Street Maintenance Fund                            |                                      |  | 54,464,594             | 56,462,424  | 55,194,220              | 58,544,353  | 729,626  | 2,081,928   |
|                                         | 1100 - Street Fund                                      |                                      |  | 54,464,594             | 56,462,424  | 55,194,220              | 58,544,353  | 729,626  | 2,081,928   |
|                                         | 21100-Street Maintenance Traffic Design & Investigation |                                      |  | 600,000                | 2,355,872   | 600,000                 | 2,537,835   | -        | 181,963     |
|                                         |                                                         | 34919-IF Other General Govt Services |  | 600,000                |             | 600,000                 |             | -        |             |
|                                         |                                                         | 51001-Base Wages                     |  |                        | 1,656,552   |                         | 1,778,085   |          | 121,533     |
|                                         |                                                         | 51220-Out Of Grade                   |  |                        | 1,238       |                         | 1,238       |          | -           |
|                                         |                                                         | 51275-Annual Leave Payout            |  |                        | 5,432       |                         | 5,432       |          | -           |
|                                         |                                                         | 51290-Longevity Pay                  |  |                        | 2,897       |                         | 2,567       |          | (331)       |
|                                         |                                                         | 51640-Deferred Compensation-Matching |  |                        | 26,928      |                         | 29,592      |          | 2,664       |
|                                         |                                                         | 52110-Social Security                |  |                        | 126,948     |                         | 136,220     |          | 9,272       |
|                                         |                                                         | 52210-Retirement                     |  |                        | 182,539     |                         | 195,872     |          | 13,332      |
|                                         |                                                         | 52310-Medical Insurance              |  |                        | 268,528     |                         | 300,884     |          | 32,356      |
|                                         |                                                         | 52320-Dental Insurance               |  |                        | 25,392      |                         | 26,928      |          | 1,536       |
|                                         |                                                         | 52330-Life Insurance                 |  |                        | 6,403       |                         | 6,803       |          | 400         |
|                                         |                                                         | 52340-Disability Insurance           |  |                        | 2,241       |                         | 2,496       |          | 255         |
|                                         |                                                         | 52400-Industrial Insurance           |  |                        | 3,225       |                         | 3,456       |          | 231         |
|                                         |                                                         | 52600-Wa Paid Family & Medical Leave |  |                        | 4,348       |                         | 5,062       |          | 714         |
|                                         |                                                         | 53104-Software (Noncapitalized)      |  |                        | 6,000       |                         | 6,000       |          | -           |
|                                         |                                                         | 53201-Operating Supplies             |  |                        | 600         |                         | 600         |          | -           |
|                                         |                                                         | 53202-Clothing                       |  |                        | 1,000       |                         | 1,000       |          | -           |
|                                         |                                                         | 53205-Personal Protective Equipment  |  |                        | 1,000       |                         | 1,000       |          | -           |
|                                         |                                                         | 53210-Repair & Maintenance Supplies  |  |                        | 1,000       |                         | 1,000       |          | -           |
|                                         |                                                         | 53502-Minor Equipment                |  |                        | 6,600       |                         | 6,600       |          | -           |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|        |              |                                                     |                                      | 2025-26 Adopted Budget |                  | 2025-26 Modified Budget |                  | Change   |                  |
|--------|--------------|-----------------------------------------------------|--------------------------------------|------------------------|------------------|-------------------------|------------------|----------|------------------|
| Fund > | Department > | Program >                                           | Type Code                            | Revenues               | Expenses         | Revenues                | Expenses         | Revenues | Expenses         |
|        |              |                                                     | 53521-Computers                      |                        |                  | 5,000                   |                  | 5,000    | -                |
|        |              |                                                     | 54101-Professional Services          |                        |                  | 20,000                  |                  | 20,000   | -                |
|        |              |                                                     | 54902-Registration/Schooling         |                        |                  | 2,000                   |                  | 2,000    | -                |
|        |              |                                                     | 59954-Reserve For Total Cost Compens |                        |                  | -                       |                  | -        | -                |
|        |              | <b>21300-Signals &amp; Lighting Maintenance</b>     |                                      | <b>191,880</b>         | <b>3,807,197</b> | <b>191,880</b>          | <b>3,709,290</b> | -        | <b>(97,906)</b>  |
|        |              |                                                     | 32240-Street/Curb Permits            | 1,280                  |                  | 1,280                   |                  | -        |                  |
|        |              |                                                     | 34410-Maint Repair Const Services    | 7,000                  |                  | 7,000                   |                  | -        |                  |
|        |              |                                                     | 34919-IF Other General Govt Services | 94,500                 |                  | 94,500                  |                  | -        |                  |
|        |              |                                                     | 36910-Sale Of Scrap/Junk/Surplus     | 4,400                  |                  | 4,400                   |                  | -        |                  |
|        |              |                                                     | 36941-Judgements/Settlements         | 22,900                 |                  | 22,900                  |                  | -        |                  |
|        |              |                                                     | 39520-Comp For Loss Capital Assets   | 32,800                 |                  | 32,800                  |                  | -        |                  |
|        |              |                                                     | 39850-Insurance Recoveries           | 29,000                 |                  | 29,000                  |                  | -        |                  |
|        |              |                                                     | 51001-Base Wages                     |                        | 1,651,790        |                         | 1,572,880        |          | (78,911)         |
|        |              |                                                     | 51210-Overtime                       |                        | 40,600           |                         | 40,600           |          | -                |
|        |              |                                                     | 51220-Out Of Grade                   |                        | 5,887            |                         | 5,887            |          | -                |
|        |              |                                                     | 51225-Standby Pay                    |                        | 100,000          |                         | 100,000          |          | -                |
|        |              |                                                     | 51230-Shift Differential Premium     |                        | 1,389            |                         | 1,389            |          | -                |
|        |              |                                                     | 51290-Longevity Pay                  |                        | 3,341            |                         | 3,028            |          | (313)            |
|        |              |                                                     | 51400-Specialty Pay                  |                        | 3,854            |                         | 3,854            |          | -                |
|        |              |                                                     | 51640-Deferred Compensation-Matching |                        | 25,344           |                         | 23,760           |          | (1,584)          |
|        |              |                                                     | 52110-Social Security                |                        | 126,617          |                         | 120,557          |          | (6,061)          |
|        |              |                                                     | 52210-Retirement                     |                        | 182,064          |                         | 173,350          |          | (8,715)          |
|        |              |                                                     | 52310-Medical Insurance              |                        | 283,377          |                         | 282,366          |          | (1,011)          |
|        |              |                                                     | 52320-Dental Insurance               |                        | 27,864           |                         | 26,676           |          | (1,188)          |
|        |              |                                                     | 52330-Life Insurance                 |                        | 6,401            |                         | 6,040            |          | (361)            |
|        |              |                                                     | 52400-Industrial Insurance           |                        | 3,225            |                         | 3,271            |          | 46               |
|        |              |                                                     | 52600-Wa Paid Family & Medical Leave |                        | 4,337            |                         | 4,527            |          | 191              |
|        |              |                                                     | 53103-Postage                        |                        | 500              |                         | 500              |          | -                |
|        |              |                                                     | 53104-Software (Noncapitalized)      |                        | 8,300            |                         | 8,300            |          | -                |
|        |              |                                                     | 53201-Operating Supplies             |                        | 40,000           |                         | 40,000           |          | -                |
|        |              |                                                     | 53205-Personal Protective Equipment  |                        | 700              |                         | 700              |          | -                |
|        |              |                                                     | 53210-Repair & Maintenance Supplies  |                        | 330,000          |                         | 330,000          |          | -                |
|        |              |                                                     | 53501-Small Tools                    |                        | 6,000            |                         | 6,000            |          | -                |
|        |              |                                                     | 53502-Minor Equipment                |                        | 6,300            |                         | 6,300            |          | -                |
|        |              |                                                     | 54103-Medical Services               |                        | 1,736            |                         | 1,736            |          | -                |
|        |              |                                                     | 54141-IF Other Professional Services |                        | 11,000           |                         | 11,000           |          | -                |
|        |              |                                                     | 54209-It/Data Services               |                        | 1,920            |                         | 1,920            |          | -                |
|        |              |                                                     | 54302-Cell Phone                     |                        | 4,000            |                         | 4,000            |          | -                |
|        |              |                                                     | 54702-Utility Light/Power Service    |                        | 607,500          |                         | 607,500          |          | -                |
|        |              |                                                     | 54803-Equipment Repairs/Maintenance  |                        | 2,000            |                         | 2,000            |          | -                |
|        |              |                                                     | 54841-IF Fleet Repairs/Maintenance   |                        | 78,000           |                         | 78,000           |          | -                |
|        |              |                                                     | 54843- IF Fleet Replacement          |                        | 115,200          |                         | 115,200          |          | -                |
|        |              |                                                     | 54845-IF Car Wash                    |                        | 1,200            |                         | 1,200            |          | -                |
|        |              |                                                     | 54848-IF Fuel                        |                        | 40,000           |                         | 40,000           |          | -                |
|        |              |                                                     | 54902-Registration/Schooling         |                        | 5,000            |                         | 5,000            |          | -                |
|        |              |                                                     | 54904-Oth Dues/Subscriptns/Membershp |                        | 750              |                         | 750              |          | -                |
|        |              |                                                     | 54908-Permits/Other Fees             |                        | 1,000            |                         | 1,000            |          | -                |
|        |              |                                                     | 56401-Machinery/Equipment            |                        | 80,000           |                         | 80,000           |          | -                |
|        |              | <b>21400-Street Signs &amp; Markers Maintenance</b> |                                      | <b>184,860</b>         | <b>3,154,762</b> | <b>184,860</b>          | <b>2,984,055</b> | -        | <b>(170,708)</b> |
|        |              |                                                     | 34410-Maint Repair Const Services    | 21,260                 |                  | 21,260                  |                  | -        |                  |
|        |              |                                                     | 34919-IF Other General Govt Services | 118,800                |                  | 118,800                 |                  | -        |                  |
|        |              |                                                     | 36910-Sale Of Scrap/Junk/Surplus     | 5,000                  |                  | 5,000                   |                  | -        |                  |
|        |              |                                                     | 36941-Judgements/Settlements         | 17,200                 |                  | 17,200                  |                  | -        |                  |
|        |              |                                                     | 39850-Insurance Recoveries           | 22,600                 |                  | 22,600                  |                  | -        |                  |
|        |              |                                                     | 51001-Base Wages                     |                        | 1,580,011        |                         | 1,431,996        |          | (148,015)        |
|        |              |                                                     | 51210-Overtime                       |                        | 10,150           |                         | 10,150           |          | -                |
|        |              |                                                     | 51220-Out Of Grade                   |                        | 8,120            |                         | 8,120            |          | -                |
|        |              |                                                     | 51230-Shift Differential Premium     |                        | 206              |                         | 206              |          | -                |
|        |              |                                                     | 51290-Longevity Pay                  |                        | 6,908            |                         | 5,551            |          | (1,357)          |
|        |              |                                                     | 51400-Specialty Pay                  |                        | 4,056            |                         | 4,056            |          | -                |
|        |              |                                                     | 51610-Clothing Allowance             |                        | 2,614            |                         | 2,614            |          | -                |
|        |              |                                                     | 51640-Deferred Compensation-Matching |                        | 23,760           |                         | 21,960           |          | (1,800)          |
|        |              |                                                     | 52110-Social Security                |                        | 121,399          |                         | 109,972          |          | (11,427)         |
|        |              |                                                     | 52210-Retirement                     |                        | 174,561          |                         | 158,130          |          | (16,431)         |
|        |              |                                                     | 52310-Medical Insurance              |                        | 199,399          |                         | 210,259          |          | 10,860           |
|        |              |                                                     | 52320-Dental Insurance               |                        | 30,936           |                         | 29,400           |          | (1,536)          |
|        |              |                                                     | 52330-Life Insurance                 |                        | 6,212            |                         | 5,574            |          | (638)            |
|        |              |                                                     | 52340-Disability Insurance           |                        | 486              |                         | 243              |          | (243)            |
|        |              |                                                     | 52400-Industrial Insurance           |                        | 3,583            |                         | 3,450            |          | (133)            |
|        |              |                                                     | 52600-Wa Paid Family & Medical Leave |                        | 4,158            |                         | 4,171            |          | 13               |
|        |              |                                                     | 53104-Software (Noncapitalized)      |                        | 1,000            |                         | 1,000            |          | -                |
|        |              |                                                     | 53201-Operating Supplies             |                        | 20,000           |                         | 20,000           |          | -                |
|        |              |                                                     | 53202-Clothing                       |                        | 2,000            |                         | 2,000            |          | -                |
|        |              |                                                     | 53205-Personal Protective Equipment  |                        | 2,000            |                         | 2,000            |          | -                |
|        |              |                                                     | 53210-Repair & Maintenance Supplies  |                        | 600,000          |                         | 600,000          |          | -                |
|        |              |                                                     | 53501-Small Tools                    |                        | 1,000            |                         | 1,000            |          | -                |
|        |              |                                                     | 53502-Minor Equipment                |                        | 1,000            |                         | 1,000            |          | -                |
|        |              |                                                     | 53522-Power Tools/Equipment          |                        | 1,000            |                         | 1,000            |          | -                |
|        |              |                                                     | 54103-Medical Services               |                        | 2,788            |                         | 2,788            |          | -                |
|        |              |                                                     | 54141-IF Other Professional Services |                        | 3,000            |                         | 3,000            |          | -                |
|        |              |                                                     | 54209-It/Data Services               |                        | 8,800            |                         | 8,800            |          | -                |
|        |              |                                                     | 54302-Cell Phone                     |                        | 2,064            |                         | 2,064            |          | -                |
|        |              |                                                     | 54841-IF Fleet Repairs/Maintenance   |                        | 40,000           |                         | 40,000           |          | -                |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                           |                                                    |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|-----------------------------------------|---------------------------|----------------------------------------------------|--|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code |                           |                                                    |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
|                                         |                           | 54843- IF Fleet Replacement                        |  |                        | 202,800    |                         | 202,800    |           | -         |
|                                         |                           | 54845-IF Car Wash                                  |  |                        | 2,800      |                         | 2,800      |           | -         |
|                                         |                           | 54846-IF Vacuum                                    |  |                        | 50         |                         | 50         |           | -         |
|                                         |                           | 54848-IF Fuel                                      |  |                        | 72,000     |                         | 72,000     |           | -         |
|                                         |                           | 54904-Oth Dues/Subscriptns/Membership              |  |                        | 4,000      |                         | 4,000      |           | -         |
|                                         |                           | 54908-Permits/Other Fees                           |  |                        | 500        |                         | 500        |           | -         |
|                                         |                           | 56401-Machinery/Equipment                          |  |                        | 11,400     |                         | 11,400     |           | -         |
|                                         | 21500-Street Lighting     |                                                    |  |                        | 5,392,270  |                         | 5,392,270  |           | -         |
|                                         |                           | 53201-Operating Supplies                           |  |                        | 17,000     |                         | 17,000     |           | -         |
|                                         |                           | 53210-Repair & Maintenance Supplies                |  |                        | 100,000    |                         | 100,000    |           | -         |
|                                         |                           | 54702-Utility Light/Power Service                  |  |                        | 5,275,270  |                         | 5,275,270  |           | -         |
|                                         | 21600-Street Sweeping     |                                                    |  | 2,600,000              | 4,762,295  | 2,600,000               | 4,755,637  | -         | (6,658)   |
|                                         |                           | 34942-IF Street Maintenance                        |  | 2,600,000              |            | 2,600,000               |            | -         |           |
|                                         |                           | 51001-Base Wages                                   |  |                        | 1,272,026  |                         | 1,254,374  |           | (17,652)  |
|                                         |                           | 51210-Overtime                                     |  |                        | 54,810     |                         | 54,810     |           | -         |
|                                         |                           | 51220-Out Of Grade                                 |  |                        | 11,267     |                         | 11,267     |           | -         |
|                                         |                           | 51230-Shift Differential Premium                   |  |                        | 5,866      |                         | 5,866      |           | -         |
|                                         |                           | 51290-Longevity Pay                                |  |                        | 5,002      |                         | 4,783      |           | (219)     |
|                                         |                           | 51400-Specialty Pay                                |  |                        | 5,740      |                         | 5,740      |           | -         |
|                                         |                           | 51610-Clothing Allowance                           |  |                        | 3,821      |                         | 3,821      |           | -         |
|                                         |                           | 51640-Deferred Compensation-Matching               |  |                        | 19,872     |                         | 18,854     |           | (1,018)   |
|                                         |                           | 52110-Social Security                              |  |                        | 97,693     |                         | 96,325     |           | (1,367)   |
|                                         |                           | 52210-Retirement                                   |  |                        | 140,473    |                         | 138,507    |           | (1,966)   |
|                                         |                           | 52310-Medical Insurance                            |  |                        | 220,568    |                         | 235,869    |           | 15,301    |
|                                         |                           | 52320-Dental Insurance                             |  |                        | 26,626     |                         | 26,626     |           | -         |
|                                         |                           | 52330-Life Insurance                               |  |                        | 5,004      |                         | 4,878      |           | (125)     |
|                                         |                           | 52400-Industrial Insurance                         |  |                        | 3,082      |                         | 3,126      |           | 44        |
|                                         |                           | 52600-Wa Paid Family & Medical Leave               |  |                        | 3,346      |                         | 3,690      |           | 344       |
|                                         |                           | 54841-IF Fleet Repairs/Maintenance                 |  |                        | 1,620,000  |                         | 1,620,000  |           | -         |
|                                         |                           | 54843- IF Fleet Replacement                        |  |                        | 852,000    |                         | 852,000    |           | -         |
|                                         |                           | 54845-IF Car Wash                                  |  |                        | 15,000     |                         | 15,000     |           | -         |
|                                         |                           | 54846-IF Vacuum                                    |  |                        | 100        |                         | 100        |           | -         |
|                                         |                           | 54848-IF Fuel                                      |  |                        | 400,000    |                         | 400,000    |           | -         |
|                                         | 21700-Roadway Maintenance |                                                    |  | 49,872,344             | 18,003,946 | 49,751,970              | 18,260,451 | (120,374) | 256,505   |
|                                         |                           | 31113-Property Tax Levy LID Lift                   |  | 22,296,544             |            | 22,323,469              |            | 26,925    |           |
|                                         |                           | 32240-Street/Curb Permits                          |  | 1,600                  |            | 1,600                   |            | -         |           |
|                                         |                           | 33671-Multimodal Transporation-City                |  | 600,000                |            | 600,000                 |            | -         |           |
|                                         |                           | 33687-Mvft-City Streets                            |  | 6,000,000              |            | 6,000,000               |            | -         |           |
|                                         |                           | 33698-City-County Assistance                       |  | 300,000                |            | 300,000                 |            | -         |           |
|                                         |                           | 34919-IF Other General Govt Services               |  | 11,965,600             |            | 11,965,600              |            | -         |           |
|                                         |                           | 36111-Investment Interest/Dividends                |  | 61,000                 |            | 53,701                  |            | (7,299)   |           |
|                                         |                           | 36910-Sale Of Scrap/Junk/Surplus                   |  | 2,400                  |            | 2,400                   |            | -         |           |
|                                         |                           | 36941-Judgements/Settlements                       |  | 25,200                 |            | 25,200                  |            | -         |           |
|                                         |                           | 39718-Operating Transfer From REET 1st Qtr Percent |  | 8,600,000              |            | 8,460,000               |            | (140,000) |           |
|                                         |                           | 39850-Insurance Recoveries                         |  | 20,000                 |            | 20,000                  |            | -         |           |
|                                         |                           | 51001-Base Wages                                   |  |                        | 6,491,440  |                         | 6,692,918  |           | 201,478   |
|                                         |                           | 51210-Overtime                                     |  |                        | 183,907    |                         | 183,907    |           | -         |
|                                         |                           | 51220-Out Of Grade                                 |  |                        | 47,350     |                         | 47,350     |           | -         |
|                                         |                           | 51230-Shift Differential Premium                   |  |                        | 6,278      |                         | 6,278      |           | -         |
|                                         |                           | 51290-Longevity Pay                                |  |                        | 23,637     |                         | 24,055     |           | 418       |
|                                         |                           | 51400-Specialty Pay                                |  |                        | 12,565     |                         | 12,565     |           | -         |
|                                         |                           | 51610-Clothing Allowance                           |  |                        | 21,812     |                         | 21,812     |           | -         |
|                                         |                           | 51640-Deferred Compensation-Matching               |  |                        | 101,764    |                         | 108,871    |           | 7,107     |
|                                         |                           | 52110-Social Security                              |  |                        | 498,403    |                         | 513,848    |           | 15,445    |
|                                         |                           | 52210-Retirement                                   |  |                        | 716,658    |                         | 738,867    |           | 22,209    |
|                                         |                           | 52310-Medical Insurance                            |  |                        | 1,164,424  |                         | 1,304,224  |           | 139,800   |
|                                         |                           | 52320-Dental Insurance                             |  |                        | 130,939    |                         | 137,131    |           | 6,192     |
|                                         |                           | 52330-Life Insurance                               |  |                        | 25,385     |                         | 25,903     |           | 518       |
|                                         |                           | 52340-Disability Insurance                         |  |                        | 409        |                         | 421        |           | 12        |
|                                         |                           | 52400-Industrial Insurance                         |  |                        | 15,157     |                         | 16,113     |           | 955       |
|                                         |                           | 52600-Wa Paid Family & Medical Leave               |  |                        | 17,071     |                         | 19,528     |           | 2,458     |
|                                         |                           | 53104-Software (Noncapitalized)                    |  |                        | 20,000     |                         | 20,000     |           | -         |
|                                         |                           | 53201-Operating Supplies                           |  |                        | 60,000     |                         | 60,000     |           | -         |
|                                         |                           | 53202-Clothing                                     |  |                        | 9,000      |                         | 9,000      |           | -         |
|                                         |                           | 53205-Personal Protective Equipment                |  |                        | 7,000      |                         | 7,000      |           | -         |
|                                         |                           | 53210-Repair & Maintenance Supplies                |  |                        | 3,300,000  |                         | 3,300,000  |           | -         |
|                                         |                           | 53501-Small Tools                                  |  |                        | 10,000     |                         | 10,000     |           | -         |
|                                         |                           | 53502-Minor Equipment                              |  |                        | 10,000     |                         | 10,000     |           | -         |
|                                         |                           | 53521-Computers                                    |  |                        | 12,000     |                         | 12,000     |           | -         |
|                                         |                           | 53522-Power Tools/Equipment                        |  |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |                           | 54101-Professional Services                        |  |                        | 276,000    |                         | 276,000    |           | -         |
|                                         |                           | 54103-Medical Services                             |  |                        | 14,628     |                         | 14,628     |           | -         |
|                                         |                           | 54141-IF Other Professional Services               |  |                        | 620,000    |                         | 420,000    |           | (200,000) |
|                                         |                           | 54201-Contractual Services                         |  |                        | 200,000    |                         | 260,000    |           | 60,000    |
|                                         |                           | 54209-It/Data Services                             |  |                        | 1,920      |                         | 1,920      |           | -         |
|                                         |                           | 54302-Cell Phone                                   |  |                        | 6,120      |                         | 6,120      |           | -         |
|                                         |                           | 54501-Operating Rentals/Leases                     |  |                        | 10,080     |                         | 10,080     |           | -         |
|                                         |                           | 54603-Insurance Premiums                           |  |                        | 2,600      |                         | 2,600      |           | -         |
|                                         |                           | 54801-Repairs/Maintenance                          |  |                        | 140,000    |                         | 140,000    |           | -         |
|                                         |                           | 54841-IF Fleet Repairs/Maintenance                 |  |                        | 1,876,000  |                         | 1,876,000  |           | -         |
|                                         |                           | 54843- IF Fleet Replacement                        |  |                        | 1,108,000  |                         | 1,108,000  |           | -         |
|                                         |                           | 54844-IF Fleet Communications                      |  |                        | 10,000     |                         | 10,000     |           | -         |
|                                         |                           | 54845-IF Car Wash                                  |  |                        | 19,000     |                         | 19,000     |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                  |                                                    |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|------------------|----------------------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |                  |                                                    |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |                  | 54846-IF Vacuum                                    |  |                        | 250       |                         | 250       |          | -        |
|                                         |                  | 54848-IF Fuel                                      |  |                        | 510,000   |                         | 510,000   |          | -        |
|                                         |                  | 54902-Registration/Schooling                       |  |                        | 9,630     |                         | 9,630     |          | -        |
|                                         |                  | 54908-Permits/Other Fees                           |  |                        | 2,400     |                         | 2,400     |          | -        |
|                                         |                  | 54909-Printing/Binding/Repro                       |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |                  | 80102-Operating Transfer Out-Debt                  |  |                        | 306,120   |                         | 306,032   |          | (88)     |
|                                         | 21750-Alley      | Maintenance                                        |  |                        | 791,589   |                         | 795,541   |          | 3,952    |
|                                         |                  | 51001-Base Wages                                   |  |                        | 586,358   |                         | 586,594   |          | 236      |
|                                         |                  | 51290-Longevity Pay                                |  |                        | 1,340     |                         | 1,340     |          | -        |
|                                         |                  | 51640-Deferred Compensation-Matching               |  |                        | 11,520    |                         | 11,520    |          | -        |
|                                         |                  | 52110-Social Security                              |  |                        | 44,959    |                         | 44,977    |          | 18       |
|                                         |                  | 52210-Retirement                                   |  |                        | 64,647    |                         | 64,673    |          | 26       |
|                                         |                  | 52310-Medical Insurance                            |  |                        | 65,105    |                         | 68,596    |          | 3,492    |
|                                         |                  | 52320-Dental Insurance                             |  |                        | 12,384    |                         | 12,384    |          | -        |
|                                         |                  | 52330-Life Insurance                               |  |                        | 2,304     |                         | 2,277     |          | (27)     |
|                                         |                  | 52400-Industrial Insurance                         |  |                        | 1,433     |                         | 1,454     |          | 21       |
|                                         |                  | 52600-Wa Paid Family & Medical Leave               |  |                        | 1,540     |                         | 1,726     |          | 186      |
|                                         | 21800-Ice & Snow | Removal                                            |  | 200,000                | 6,368,122 | 1,050,000               | 7,219,996 | 850,000  | 851,873  |
|                                         |                  | 39718-Operating Transfer From REET 1st Qtr Percent |  | 200,000                |           | 1,050,000               |           | 850,000  |          |
|                                         |                  | 51001-Base Wages                                   |  |                        | 1,172,629 |                         | 1,163,227 |          | (9,402)  |
|                                         |                  | 51210-Overtime                                     |  |                        | 427,620   |                         | 427,620   |          | -        |
|                                         |                  | 51220-Out Of Grade                                 |  |                        | 56,231    |                         | 56,231    |          | -        |
|                                         |                  | 51225-Standby Pay                                  |  |                        | 10,763    |                         | 10,763    |          | -        |
|                                         |                  | 51230-Shift Differential Premium                   |  |                        | 7,462     |                         | 7,462     |          | -        |
|                                         |                  | 51290-Longevity Pay                                |  |                        | 4,283     |                         | 4,189     |          | (94)     |
|                                         |                  | 51400-Specialty Pay                                |  |                        | 4,807     |                         | 4,807     |          | -        |
|                                         |                  | 51610-Clothing Allowance                           |  |                        | 4,022     |                         | 4,022     |          | -        |
|                                         |                  | 51640-Deferred Compensation-Matching               |  |                        | 18,330    |                         | 18,504    |          | 174      |
|                                         |                  | 52110-Social Security                              |  |                        | 90,034    |                         | 89,307    |          | (726)    |
|                                         |                  | 52210-Retirement                                   |  |                        | 129,460   |                         | 128,416   |          | (1,045)  |
|                                         |                  | 52310-Medical Insurance                            |  |                        | 203,567   |                         | 216,262   |          | 12,695   |
|                                         |                  | 52320-Dental Insurance                             |  |                        | 23,063    |                         | 23,063    |          | -        |
|                                         |                  | 52330-Life Insurance                               |  |                        | 4,593     |                         | 4,505     |          | (88)     |
|                                         |                  | 52340-Disability Insurance                         |  |                        | 45        |                         | 47        |          | 1        |
|                                         |                  | 52400-Industrial Insurance                         |  |                        | 2,669     |                         | 2,708     |          | 39       |
|                                         |                  | 52600-Wa Paid Family & Medical Leave               |  |                        | 3,084     |                         | 3,403     |          | 319      |
|                                         |                  | 53103-Postage                                      |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                  | 53210-Repair & Maintenance Supplies                |  |                        | 2,827,450 |                         | 2,827,450 |          | -        |
|                                         |                  | 54141-IF Other Professional Services               |  |                        | 12,000    |                         | 12,000    |          | -        |
|                                         |                  | 54201-Contractual Services                         |  |                        | 30,000    |                         | 30,000    |          | -        |
|                                         |                  | 54303-Mobile Broadband                             |  |                        | 12,960    |                         | 12,960    |          | -        |
|                                         |                  | 54702-Utility Light/Power Service                  |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |                  | 54841-IF Fleet Repairs/Maintenance                 |  |                        | 660,000   |                         | 660,000   |          | -        |
|                                         |                  | 54843- IF Fleet Replacement                        |  |                        | 282,000   |                         | 282,000   |          | -        |
|                                         |                  | 54845-IF Car Wash                                  |  |                        | 9,000     |                         | 9,000     |          | -        |
|                                         |                  | 54846-IF Vacuum                                    |  |                        | 50        |                         | 50        |          | -        |
|                                         |                  | 54848-IF Fuel                                      |  |                        | 154,000   |                         | 154,000   |          | -        |
|                                         |                  | 54908-Permits/Other Fees                           |  |                        | 7,000     |                         | 7,000     |          | -        |
|                                         |                  | 54909-Printing/Binding/Repro                       |  |                        | 8,000     |                         | 8,000     |          | -        |
|                                         |                  | 56301-Other Improvements                           |  |                        | 200,000   |                         | 1,050,000 |          | 850,000  |
|                                         | 21900-Bridge     | Maintenance                                        |  | 815,510                | 2,242,900 | 815,510                 | 2,233,633 | -        | (9,267)  |
|                                         |                  | 34481-Inspection Fees                              |  | 20,000                 |           | 20,000                  |           | -        |          |
|                                         |                  | 34919-IF Other General Govt Services               |  | 700,000                |           | 700,000                 |           | -        |          |
|                                         |                  | 36210-Equipment/Vehicle Rentals-St                 |  | 14,060                 |           | 14,060                  |           | -        |          |
|                                         |                  | 36941-Judgements/Settlements                       |  | 46,000                 |           | 46,000                  |           | -        |          |
|                                         |                  | 39520-Comp For Loss Capital Assets                 |  | 35,450                 |           | 35,450                  |           | -        |          |
|                                         |                  | 51001-Base Wages                                   |  |                        | 740,354   |                         | 725,787   |          | (14,567) |
|                                         |                  | 51210-Overtime                                     |  |                        | 13,601    |                         | 13,601    |          | -        |
|                                         |                  | 51220-Out Of Grade                                 |  |                        | 10,962    |                         | 10,962    |          | -        |
|                                         |                  | 51230-Shift Differential Premium                   |  |                        | 206       |                         | 206       |          | -        |
|                                         |                  | 51290-Longevity Pay                                |  |                        | 1,216     |                         | 1,216     |          | -        |
|                                         |                  | 51400-Specialty Pay                                |  |                        | 3,914     |                         | 3,914     |          | -        |
|                                         |                  | 51610-Clothing Allowance                           |  |                        | 2,564     |                         | 2,564     |          | -        |
|                                         |                  | 51640-Deferred Compensation-Matching               |  |                        | 13,392    |                         | 13,252    |          | (140)    |
|                                         |                  | 52110-Social Security                              |  |                        | 56,730    |                         | 55,616    |          | (1,114)  |
|                                         |                  | 52210-Retirement                                   |  |                        | 81,573    |                         | 79,970    |          | (1,602)  |
|                                         |                  | 52310-Medical Insurance                            |  |                        | 120,847   |                         | 128,905   |          | 8,058    |
|                                         |                  | 52320-Dental Insurance                             |  |                        | 14,396    |                         | 14,396    |          | -        |
|                                         |                  | 52330-Life Insurance                               |  |                        | 2,897     |                         | 2,806     |          | (91)     |
|                                         |                  | 52400-Industrial Insurance                         |  |                        | 1,666     |                         | 1,690     |          | 24       |
|                                         |                  | 52600-Wa Paid Family & Medical Leave               |  |                        | 1,943     |                         | 2,109     |          | 166      |
|                                         |                  | 53104-Software (Noncapitalized)                    |  |                        | 12,100    |                         | 12,100    |          | -        |
|                                         |                  | 53201-Operating Supplies                           |  |                        | 14,000    |                         | 14,000    |          | -        |
|                                         |                  | 53205-Personal Protective Equipment                |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                  | 53210-Repair & Maintenance Supplies                |  |                        | 120,000   |                         | 120,000   |          | -        |
|                                         |                  | 53501-Small Tools                                  |  |                        | 9,000     |                         | 9,000     |          | -        |
|                                         |                  | 53502-Minor Equipment                              |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |                  | 53522-Power Tools/Equipment                        |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                  | 54103-Medical Services                             |  |                        | 238       |                         | 238       |          | -        |
|                                         |                  | 54141-IF Other Professional Services               |  |                        | 13,300    |                         | 13,300    |          | -        |
|                                         |                  | 54803-Equipment Repairs/Maintenance                |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |                  | 54805-Structure Repairs/Maintenance                |  |                        | 300,000   |                         | 300,000   |          | -        |
|                                         |                  | 54841-IF Fleet Repairs/Maintenance                 |  |                        | 366,000   |                         | 366,000   |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                      |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |            | Change   |           |
|-----------------------------------------|----------------------|--------------------------------------|--|------------------------|-----------|-------------------------|------------|----------|-----------|
| Fund > Department > Program > Type Code |                      |                                      |  | Revenues               | Expenses  | Revenues                | Expenses   | Revenues | Expenses  |
|                                         |                      | 54843- IF Fleet Replacement          |  |                        | 232,000   |                         | 232,000    |          | -         |
|                                         |                      | 54845-IF Car Wash                    |  |                        | 2,000     |                         | 2,000      |          | -         |
|                                         |                      | 54848-IF Fuel                        |  |                        | 94,000    |                         | 94,000     |          | -         |
|                                         |                      | 54902-Registration/Schooling         |  |                        | 4,000     |                         | 4,000      |          | -         |
|                                         | 30210-Administration |                                      |  |                        | 9,583,472 |                         | 10,655,646 |          | 1,072,174 |
|                                         |                      | 51001-Base Wages                     |  |                        | 1,492,611 |                         | 1,500,458  |          | 7,847     |
|                                         |                      | 51210-Overtime                       |  |                        | 37,555    |                         | 37,555     |          | -         |
|                                         |                      | 51220-Out Of Grade                   |  |                        | 5,075     |                         | 5,075      |          | -         |
|                                         |                      | 51230-Shift Differential Premium     |  |                        | 1,299     |                         | 1,299      |          | -         |
|                                         |                      | 51250-Terminated Sick Leave Pay      |  |                        | 76,132    |                         | 76,132     |          | -         |
|                                         |                      | 51260-Terminated Vacation Leave Pay  |  |                        | 130,728   |                         | 130,728    |          | -         |
|                                         |                      | 51290-Longevity Pay                  |  |                        | 4,498     |                         | 4,498      |          | -         |
|                                         |                      | 51400-Specialty Pay                  |  |                        | 1,014     |                         | 1,014      |          | -         |
|                                         |                      | 51610-Clothing Allowance             |  |                        | 909       |                         | 909        |          | -         |
|                                         |                      | 51640-Deferred Compensation-Matching |  |                        | 24,720    |                         | 24,720     |          | -         |
|                                         |                      | 52110-Social Security                |  |                        | 114,324   |                         | 115,129    |          | 805       |
|                                         |                      | 52210-Retirement                     |  |                        | 164,682   |                         | 165,545    |          | 863       |
|                                         |                      | 52310-Medical Insurance              |  |                        | 208,424   |                         | 218,953    |          | 10,529    |
|                                         |                      | 52320-Dental Insurance               |  |                        | 21,600    |                         | 21,600     |          | -         |
|                                         |                      | 52330-Life Insurance                 |  |                        | 5,678     |                         | 5,638      |          | (40)      |
|                                         |                      | 52340-Disability Insurance           |  |                        | 1,424     |                         | 1,439      |          | 14        |
|                                         |                      | 52400-Industrial Insurance           |  |                        | 2,508     |                         | 2,544      |          | 36        |
|                                         |                      | 52600-Wa Paid Family & Medical Leave |  |                        | 3,923     |                         | 4,410      |          | 488       |
|                                         |                      | 53101-Office Supplies                |  |                        | 10,500    |                         | 10,500     |          | -         |
|                                         |                      | 53103-Postage                        |  |                        | 1,000     |                         | 1,000      |          | -         |
|                                         |                      | 53104-Software (Noncapitalized)      |  |                        | 1,000     |                         | 1,000      |          | -         |
|                                         |                      | 53201-Operating Supplies             |  |                        | 68,000    |                         | 68,000     |          | -         |
|                                         |                      | 53205-Personal Protective Equipment  |  |                        | 2,000     |                         | 2,000      |          | -         |
|                                         |                      | 53502-Minor Equipment                |  |                        | 2,000     |                         | 2,000      |          | -         |
|                                         |                      | 53505-Office Furniture (Non Capital) |  |                        | 4,000     |                         | 4,000      |          | -         |
|                                         |                      | 54103-Medical Services               |  |                        | 62        |                         | 62         |          | -         |
|                                         |                      | 54122-IF City Indirect Costs         |  |                        | 299,729   |                         | 728,244    |          | 428,515   |
|                                         |                      | 54124-IF Office Performance Mgmt Svc |  |                        | 127,301   |                         | 83,514     |          | (43,787)  |
|                                         |                      | 54125-IF Financial Services          |  |                        | 229,963   |                         | 257,116    |          | 27,153    |
|                                         |                      | 54127-IF Centralized Purchasing      |  |                        | 56,244    |                         | 59,234     |          | 2,990     |
|                                         |                      | 54128-IF Centralized Accounting      |  |                        | 87,751    |                         | 86,846     |          | (905)     |
|                                         |                      | 54129-IF My Spokane                  |  |                        | 212,607   |                         | 178,252    |          | (34,355)  |
|                                         |                      | 54131-IF Risk Managment              |  |                        | 3,216,252 |                         | 3,414,327  |          | 198,075   |
|                                         |                      | 54132-IF Unemployment                |  |                        | 7,958     |                         | 14,378     |          | 6,420     |
|                                         |                      | 54133-IF Workers' Comp               |  |                        | 546,170   |                         | 562,220    |          | 16,050    |
|                                         |                      | 54134-IF Custodial Service           |  |                        | 140,354   |                         | 128,774    |          | (11,580)  |
|                                         |                      | 54141-IF Other Professional Services |  |                        | 201,998   |                         | 196,018    |          | (5,980)   |
|                                         |                      | 54143-IF Operating Leases            |  |                        | 250,000   |                         | 250,000    |          | -         |
|                                         |                      | 54301-Telephone                      |  |                        | 4,000     |                         | 4,000      |          | -         |
|                                         |                      | 54302-Cell Phone                     |  |                        | 3,205     |                         | 3,205      |          | -         |
|                                         |                      | 54321-IF IT Expenses                 |  |                        | 953,543   |                         | 949,056    |          | (4,487)   |
|                                         |                      | 54324-IF IT Replacement              |  |                        | 86,502    |                         | 43,251     |          | (43,251)  |
|                                         |                      | 54401-Airfare                        |  |                        | 3,000     |                         | 3,000      |          | -         |
|                                         |                      | 54407-Lodging                        |  |                        | 3,700     |                         | 3,700      |          | -         |
|                                         |                      | 54408-Per Diem                       |  |                        | 800       |                         | 800        |          | -         |
|                                         |                      | 54409-Other Transportation Expenses  |  |                        | 500       |                         | 500        |          | -         |
|                                         |                      | 54451-Advertising                    |  |                        | 1,040     |                         | 1,040      |          | -         |
|                                         |                      | 54501-Operating Rentals/Leases       |  |                        | 20,000    |                         | 20,000     |          | -         |
|                                         |                      | 54701-Public Utility Service         |  |                        | 213,521   |                         | 213,521    |          | -         |
|                                         |                      | 54702-Utility Light/Power Service    |  |                        | 28,000    |                         | 28,000     |          | -         |
|                                         |                      | 54706-Utility Natural Gas            |  |                        | 30,000    |                         | 30,000     |          | -         |
|                                         |                      | 54803-Equipment Repairs/Maintenance  |  |                        | 4,000     |                         | 4,000      |          | -         |
|                                         |                      | 54820-Software Maintenance           |  |                        | 20,000    |                         | 20,000     |          | -         |
|                                         |                      | 54841-IF Fleet Repairs/Maintenance   |  |                        | 20,000    |                         | 20,000     |          | -         |
|                                         |                      | 54842-IF Facility Repairs            |  |                        | 352,179   |                         | 364,983    |          | 12,804    |
|                                         |                      | 54843- IF Fleet Replacement          |  |                        | 8,000     |                         | 8,000      |          | -         |
|                                         |                      | 54845-IF Car Wash                    |  |                        | 1,000     |                         | 1,000      |          | -         |
|                                         |                      | 54848-IF Fuel                        |  |                        | 6,000     |                         | 6,000      |          | -         |
|                                         |                      | 54865-IF Electric Vehicle Charging   |  |                        | 1,200     |                         | 1,200      |          | -         |
|                                         |                      | 54902-Registration/Schooling         |  |                        | 9,100     |                         | 9,100      |          | -         |
|                                         |                      | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 43,800    |                         | 43,800     |          | -         |
|                                         |                      | 54906-Laundry/Janitorial Services    |  |                        | 4,000     |                         | 4,000      |          | -         |
|                                         |                      | 54908-Permits/Other Fees             |  |                        | 1,500     |                         | 1,500      |          | -         |
|                                         |                      | 54909-Printing/Binding/Repro         |  |                        | -         |                         | 3,970      |          | 3,970     |
|                                         |                      | 54920-Alarm/Security Services        |  |                        | 2,888     |                         | 2,888      |          | -         |
|                                         |                      | 80101-Operating Transfers Out        |  |                        | -         |                         | 500,000    |          | 500,000   |
| 1200-Code Enforcement Fund              |                      |                                      |  | 9,894,464              | 9,781,263 | 9,811,123               | 9,659,614  | (83,341) | (121,650) |
| 1200 - Code Enforcement Fund            |                      |                                      |  | 9,894,464              | 9,781,263 | 9,811,123               | 9,659,614  | (83,341) | (121,650) |
|                                         | 30210-Administration |                                      |  | 2,466,610              | 2,707,692 | 3,116,095               | 3,055,266  | 649,485  | 347,574   |
|                                         |                      | 34919-IF Other General Govt Services |  | 2,090,596              |           | 2,820,596               |            | 730,000  |           |
|                                         |                      | 39710-From General Fund              |  | 376,014                |           | 295,499                 |            | (80,515) |           |
|                                         |                      | 51001-Base Wages                     |  |                        | 679,975   |                         | 855,533    |          | 175,557   |
|                                         |                      | 51210-Overtime                       |  |                        | 3,900     |                         | 3,900      |          | -         |
|                                         |                      | 51220-Out Of Grade                   |  |                        | 1,100     |                         | 1,100      |          | -         |
|                                         |                      | 51275-Annual Leave Payout            |  |                        | 5,500     |                         | 5,500      |          | -         |
|                                         |                      | 51290-Longevity Pay                  |  |                        | 766       |                         | 1,305      |          | 539       |
|                                         |                      | 51640-Deferred Compensation-Matching |  |                        | 11,760    |                         | 15,090     |          | 3,330     |
|                                         |                      | 52110-Social Security                |  |                        | 52,077    |                         | 65,548     |          | 13,471    |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                      |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change    |           |
|-----------------------------------------|--|--------------------------------------|--------------------------------------|------------------------|-----------|-------------------------|-----------|-----------|-----------|
| Fund > Department > Program > Type Code |  |                                      |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues  | Expenses  |
|                                         |  |                                      | 52210-Retirement                     |                        | 74,882    |                         | 94,252    |           | 19,371    |
|                                         |  |                                      | 52310-Medical Insurance              |                        | 71,004    |                         | 100,432   |           | 29,427    |
|                                         |  |                                      | 52320-Dental Insurance               |                        | 10,800    |                         | 13,104    |           | 2,304     |
|                                         |  |                                      | 52330-Life Insurance                 |                        | 2,616     |                         | 3,223     |           | 607       |
|                                         |  |                                      | 52340-Disability Insurance           |                        | 729       |                         | 1,051     |           | 322       |
|                                         |  |                                      | 52400-Industrial Insurance           |                        | 1,254     |                         | 1,549     |           | 295       |
|                                         |  |                                      | 52600-Wa Paid Family & Medical Leave |                        | 1,784     |                         | 2,512     |           | 728       |
|                                         |  |                                      | 53101-Office Supplies                |                        | 1,560     |                         | 1,560     |           | -         |
|                                         |  |                                      | 53103-Postage                        |                        | 11,500    |                         | 11,500    |           | -         |
|                                         |  |                                      | 53104-Software (Noncapitalized)      |                        | 1,610     |                         | 1,610     |           | -         |
|                                         |  |                                      | 53201-Operating Supplies             |                        | 600       |                         | 600       |           | -         |
|                                         |  |                                      | 53502-Minor Equipment                |                        | 3,720     |                         | 3,720     |           | -         |
|                                         |  |                                      | 53521-Computers                      |                        | 27,500    |                         | 27,500    |           | -         |
|                                         |  |                                      | 54122-IF City Indirect Costs         |                        | 217,873   |                         | 231,705   |           | 13,832    |
|                                         |  |                                      | 54124-IF Office Performance Mgmt Svc |                        | 27,974    |                         | 19,232    |           | (8,742)   |
|                                         |  |                                      | 54125-IF Financial Services          |                        | 97,831    |                         | 97,992    |           | 161       |
|                                         |  |                                      | 54127-IF Centralized Purchasing      |                        | 4,326     |                         | 6,486     |           | 2,160     |
|                                         |  |                                      | 54128-IF Centralized Accounting      |                        | 24,114    |                         | 26,455    |           | 2,341     |
|                                         |  |                                      | 54129-IF My Spokane                  |                        | 388,890   |                         | 370,549   |           | (18,341)  |
|                                         |  |                                      | 54131-IF Risk Managment              |                        | 26,622    |                         | 33,938    |           | 7,316     |
|                                         |  |                                      | 54132-IF Unemployment                |                        | 8,984     |                         | 10,169    |           | 1,185     |
|                                         |  |                                      | 54133-IF Workers' Comp               |                        | 31,120    |                         | 55,839    |           | 24,719    |
|                                         |  |                                      | 54134-IF Custodial Service           |                        | 39,293    |                         | 41,538    |           | 2,245     |
|                                         |  |                                      | 54141-IF Other Professional Services |                        | 188,161   |                         | 188,161   |           | -         |
|                                         |  |                                      | 54302-Cell Phone                     |                        | 1,218     |                         | 1,218     |           | -         |
|                                         |  |                                      | 54321-IF IT Expenses                 |                        | 255,822   |                         | 337,527   |           | 81,705    |
|                                         |  |                                      | 54324-IF IT Replacement              |                        | 23,642    |                         | 11,821    |           | (11,821)  |
|                                         |  |                                      | 54401-Airfare                        |                        | 2,800     |                         | 2,800     |           | -         |
|                                         |  |                                      | 54407-Lodging                        |                        | 3,000     |                         | 3,000     |           | -         |
|                                         |  |                                      | 54408-Per Diem                       |                        | 900       |                         | 900       |           | -         |
|                                         |  |                                      | 54409-Other Transportation Expenses  |                        | 700       |                         | 700       |           | -         |
|                                         |  |                                      | 54841-IF Fleet Repairs/Maintenance   |                        | 196,000   |                         | 196,000   |           | -         |
|                                         |  |                                      | 54842-IF Facility Repairs            |                        | 32,779    |                         | 35,648    |           | 2,869     |
|                                         |  |                                      | 54845-IF Car Wash                    |                        | 8,800     |                         | 8,800     |           | -         |
|                                         |  |                                      | 54846-IF Vacuum                      |                        | 200       |                         | 200       |           | -         |
|                                         |  |                                      | 54847-IF Motor Pool                  |                        | 28,000    |                         | 28,000    |           | -         |
|                                         |  |                                      | 54848-IF Fuel                        |                        | 82,000    |                         | 82,000    |           | -         |
|                                         |  |                                      | 54901-Misc Services/Charges          |                        | 800       |                         | 800       |           | -         |
|                                         |  |                                      | 54902-Registration/Schooling         |                        | 2,080     |                         | 2,080     |           | -         |
|                                         |  |                                      | 54904-Oth Dues/Subscriptns/Membershp |                        | 4,000     |                         | 4,000     |           | -         |
|                                         |  |                                      | 54909-Printing/Binding/Repro         |                        | 8,000     |                         | 11,910    |           | 3,910     |
|                                         |  |                                      | 80101-Operating Transfers Out        |                        | 37,127    |                         | 35,209    |           | (1,918)   |
|                                         |  | 58100-Code Enforcement               |                                      | 1,213,123              | 1,189,019 | 1,079,686               | 1,099,640 | (133,437) | (89,380)  |
|                                         |  | 34919-IF Other General Govt Services |                                      | 589,959                |           | 589,959                 |           | -         |           |
|                                         |  | 39710-From General Fund              |                                      | 623,164                |           | 489,727                 |           | (133,437) |           |
|                                         |  | 51001-Base Wages                     |                                      |                        | 790,567   |                         | 738,164   |           | (52,402)  |
|                                         |  | 51290-Longevity Pay                  |                                      |                        | 2,506     |                         | 1,984     |           | (522)     |
|                                         |  | 51610-Clothing Allowance             |                                      |                        | 4,000     |                         | 4,000     |           | -         |
|                                         |  | 51640-Deferred Compensation-Matching |                                      |                        | 13,248    |                         | 12,384    |           | (864)     |
|                                         |  | 52110-Social Security                |                                      |                        | 60,670    |                         | 56,621    |           | (4,049)   |
|                                         |  | 52210-Retirement                     |                                      |                        | 87,238    |                         | 81,416    |           | (5,822)   |
|                                         |  | 52310-Medical Insurance              |                                      |                        | 141,800   |                         | 117,921   |           | (23,879)  |
|                                         |  | 52320-Dental Insurance               |                                      |                        | 15,480    |                         | 13,932    |           | (1,548)   |
|                                         |  | 52330-Life Insurance                 |                                      |                        | 3,040     |                         | 2,830     |           | (210)     |
|                                         |  | 52400-Industrial Insurance           |                                      |                        | 1,792     |                         | 1,633     |           | (159)     |
|                                         |  | 52600-Wa Paid Family & Medical Leave |                                      |                        | 2,078     |                         | 2,153     |           | 75        |
|                                         |  | 53102-Publications                   |                                      |                        | 1,000     |                         | 1,000     |           | -         |
|                                         |  | 53522-Power Tools/Equipment          |                                      |                        | 5,000     |                         | 5,000     |           | -         |
|                                         |  | 54302-Cell Phone                     |                                      |                        | 5,337     |                         | 5,337     |           | -         |
|                                         |  | 54401-Airfare                        |                                      |                        | 2,500     |                         | 2,500     |           | -         |
|                                         |  | 54407-Lodging                        |                                      |                        | 2,500     |                         | 2,500     |           | -         |
|                                         |  | 54501-Operating Rentals/Leases       |                                      |                        | 31,264    |                         | 31,264    |           | -         |
|                                         |  | 54902-Registration/Schooling         |                                      |                        | 8,000     |                         | 8,000     |           | -         |
|                                         |  | 54904-Oth Dues/Subscriptns/Membershp |                                      |                        | 4,000     |                         | 4,000     |           | -         |
|                                         |  | 54921-Towing Expense                 |                                      |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |  | 56401-Machinery/Equipment            |                                      |                        | 5,000     |                         | 5,000     |           | -         |
|                                         |  | 58103-Property Maintenance           |                                      | 2,216,947              | 1,913,674 | 1,903,606               | 1,570,197 | (313,341) | (343,478) |
|                                         |  | 32192-Othr Bus Registrations/Permits |                                      | 125,860                |           | 125,860                 |           | -         |           |
|                                         |  | 32195-Residential Rental Registry    |                                      | 959,175                |           | 645,834                 |           | (313,341) |           |
|                                         |  | 34240-Protective Inspection Fees     |                                      | 160,000                |           | 160,000                 |           | -         |           |
|                                         |  | 34919-IF Other General Govt Services |                                      | 711,912                |           | 711,912                 |           | -         |           |
|                                         |  | 36890-Assessment - Building Official |                                      | 160,000                |           | 160,000                 |           | -         |           |
|                                         |  | 36943-Demolition Liens               |                                      | 100,000                |           | 100,000                 |           | -         |           |
|                                         |  | 51001-Base Wages                     |                                      |                        | 1,026,562 |                         | 777,955   |           | (248,607) |
|                                         |  | 51290-Longevity Pay                  |                                      |                        | 1,079     |                         | 870       |           | (209)     |
|                                         |  | 51610-Clothing Allowance             |                                      |                        | 2,400     |                         | 2,400     |           | -         |
|                                         |  | 51640-Deferred Compensation-Matching |                                      |                        | 15,840    |                         | 13,320    |           | (2,520)   |
|                                         |  | 52110-Social Security                |                                      |                        | 78,615    |                         | 59,580    |           | (19,034)  |
|                                         |  | 52210-Retirement                     |                                      |                        | 113,040   |                         | 85,671    |           | (27,370)  |
|                                         |  | 52310-Medical Insurance              |                                      |                        | 187,145   |                         | 148,583   |           | (38,562)  |
|                                         |  | 52320-Dental Insurance               |                                      |                        | 18,432    |                         | 13,824    |           | (4,608)   |
|                                         |  | 52330-Life Insurance                 |                                      |                        | 4,004     |                         | 3,034     |           | (970)     |
|                                         |  | 52340-Disability Insurance           |                                      |                        | 2,448     |                         | 1,858     |           | (590)     |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                     |                      |                                                   | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|-----------------------------------------|---------------------|----------------------|---------------------------------------------------|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code |                     |                      |                                                   | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
|                                         |                     |                      | 52400-Industrial Insurance                        |                        |            |                         | 2,150      | 1,628     | (522)     |
|                                         |                     |                      | 52600-Wa Paid Family & Medical Leave              |                        |            |                         | 2,693      | 2,207     | (485)     |
|                                         |                     |                      | 54105-Legal Services                              |                        |            |                         | 12,000     | 12,000    | -         |
|                                         |                     |                      | 54201-Contractual Services                        |                        |            |                         | 310,000    | 310,000   | -         |
|                                         |                     |                      | 54302-Cell Phone                                  |                        |            |                         | 5,267      | 5,267     | -         |
|                                         |                     |                      | 54501-Operating Rentals/Leases                    |                        |            |                         | 8,000      | 8,000     | -         |
|                                         |                     |                      | 54914-Bank Fees                                   |                        |            |                         | 24,000     | 24,000    | -         |
|                                         |                     |                      | 56404-Vehicles                                    |                        |            |                         | 100,000    | 100,000   | -         |
|                                         |                     |                      | 58104-Nuisance Abatement - Homeless Outreach Team | 3,542,704              | 3,364,681  | 3,355,902               | 3,637,018  | (186,802) | 272,337   |
|                                         |                     |                      | 34919-IF Other General Govt Services              | 2,670,320              |            | 2,670,320               |            | -         |           |
|                                         |                     |                      | 39710-From General Fund                           | 872,384                |            | 685,582                 |            | (186,802) |           |
|                                         |                     |                      | 51001-Base Wages                                  |                        | 2,008,248  |                         | 2,199,957  |           | 191,709   |
|                                         |                     |                      | 51210-Overtime                                    |                        | 6,050      |                         | 6,050      |           | -         |
|                                         |                     |                      | 51220-Out Of Grade                                |                        | 20,400     |                         | 20,400     |           | -         |
|                                         |                     |                      | 51290-Longevity Pay                               |                        | 6,064      |                         | 6,377      |           | 313       |
|                                         |                     |                      | 51400-Specialty Pay                               |                        | 116,000    |                         | 116,000    |           | -         |
|                                         |                     |                      | 51610-Clothing Allowance                          |                        | 6,400      |                         | 6,400      |           | -         |
|                                         |                     |                      | 51640-Deferred Compensation-Matching              |                        | 31,680     |                         | 37,224     |           | 5,544     |
|                                         |                     |                      | 52110-Social Security                             |                        | 155,708    |                         | 170,183    |           | 14,476    |
|                                         |                     |                      | 52210-Retirement                                  |                        | 223,893    |                         | 244,708    |           | 20,815    |
|                                         |                     |                      | 52310-Medical Insurance                           |                        | 364,036    |                         | 399,806    |           | 35,770    |
|                                         |                     |                      | 52320-Dental Insurance                            |                        | 46,440     |                         | 50,256     |           | 3,816     |
|                                         |                     |                      | 52330-Life Insurance                              |                        | 8,007      |                         | 8,650      |           | 643       |
|                                         |                     |                      | 52400-Industrial Insurance                        |                        | 5,375      |                         | 6,189      |           | 815       |
|                                         |                     |                      | 52600-Wa Paid Family & Medical Leave              |                        | 5,333      |                         | 6,563      |           | 1,230     |
|                                         |                     |                      | 53101-Office Supplies                             |                        | 2,800      |                         | 2,800      |           | -         |
|                                         |                     |                      | 53105-Non-Travel Meals/Lght Rfrshmt               |                        | 2,030      |                         | 2,030      |           | -         |
|                                         |                     |                      | 53201-Operating Supplies                          |                        | 44,350     |                         | 44,350     |           | -         |
|                                         |                     |                      | 53205-Personal Protective Equipment               |                        | 14,000     |                         | 14,000     |           | -         |
|                                         |                     |                      | 53522-Power Tools/Equipment                       |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |                     |                      | 54103-Medical Services                            |                        | 5,000      |                         | 5,000      |           | -         |
|                                         |                     |                      | 54201-Contractual Services                        |                        | 70,000     |                         | 70,000     |           | -         |
|                                         |                     |                      | 54302-Cell Phone                                  |                        | 10,252     |                         | 10,252     |           | -         |
|                                         |                     |                      | 54501-Operating Rentals/Leases                    |                        | 5,425      |                         | 5,425      |           | -         |
|                                         |                     |                      | 54701-Public Utility Service                      |                        | 185,000    |                         | 185,000    |           | -         |
|                                         |                     |                      | 54904-Oth Dues/Subscriptns/Membershp              |                        | 110        |                         | 110        |           | -         |
|                                         |                     |                      | 59954-Reserve For Total Cost Compens              |                        | 21,080     |                         | 18,286     |           | (2,794)   |
|                                         |                     |                      | 58200-Litter Control                              | 455,080                | 606,197    | 355,834                 | 297,494    | (99,246)  | (308,703) |
|                                         |                     |                      | 39710-From General Fund                           | 455,080                |            | 355,834                 |            | (99,246)  |           |
|                                         |                     |                      | 51001-Base Wages                                  |                        | 352,413    |                         | 172,561    |           | (179,852) |
|                                         |                     |                      | 51640-Deferred Compensation-Matching              |                        | 10,944     |                         | 5,472      |           | (5,472)   |
|                                         |                     |                      | 52110-Social Security                             |                        | 26,960     |                         | 13,201     |           | (13,759)  |
|                                         |                     |                      | 52210-Retirement                                  |                        | 38,765     |                         | 18,982     |           | (19,784)  |
|                                         |                     |                      | 52310-Medical Insurance                           |                        | 161,041    |                         | 79,260     |           | (81,781)  |
|                                         |                     |                      | 52320-Dental Insurance                            |                        | 12,384     |                         | 6,192      |           | (6,192)   |
|                                         |                     |                      | 52330-Life Insurance                              |                        | 1,333      |                         | 658        |           | (676)     |
|                                         |                     |                      | 52400-Industrial Insurance                        |                        | 1,433      |                         | 717        |           | (717)     |
|                                         |                     |                      | 52600-Wa Paid Family & Medical Leave              |                        | 923        |                         | 452        |           | (471)     |
| 1300-Library Fund                       |                     |                      |                                                   | 25,073,569             | 28,848,467 | 24,816,443              | 29,165,282 | (257,126) | 316,815   |
|                                         | 1300 - Library Fund |                      |                                                   | 25,073,569             | 28,848,467 | 24,816,443              | 29,165,282 | (257,126) | 316,815   |
|                                         |                     | 30210-Administration |                                                   |                        | 7,695,968  |                         | 7,732,099  |           | 36,131    |
|                                         |                     |                      | 51001-Base Wages                                  |                        | 2,948,056  |                         | 2,975,889  |           | 27,833    |
|                                         |                     |                      | 51002-Temp/Seasonal Wages                         |                        | 237,500    |                         | 301,000    |           | 63,500    |
|                                         |                     |                      | 51250-Terminated Sick Leave Pay                   |                        | 10,189     |                         | 10,189     |           | -         |
|                                         |                     |                      | 51260-Terminated Vacation Leave Pay               |                        | 10,125     |                         | 10,125     |           | -         |
|                                         |                     |                      | 51640-Deferred Compensation-Matching              |                        | 28,800     |                         | 30,240     |           | 1,440     |
|                                         |                     |                      | 52110-Social Security                             |                        | 292,295    |                         | 294,373    |           | 2,077     |
|                                         |                     |                      | 52210-Retirement                                  |                        | 359,590    |                         | 362,652    |           | 3,062     |
|                                         |                     |                      | 52266-Veba Medical Savings -Library               |                        | 14,892     |                         | 14,892     |           | -         |
|                                         |                     |                      | 52310-Medical Insurance                           |                        | 466,422    |                         | 502,997    |           | 36,574    |
|                                         |                     |                      | 52320-Dental Insurance                            |                        | 52,224     |                         | 51,048     |           | (1,176)   |
|                                         |                     |                      | 52330-Life Insurance                              |                        | 10,903     |                         | 10,804     |           | (98)      |
|                                         |                     |                      | 52340-Disability Insurance                        |                        | 6,758      |                         | 6,776      |           | 18        |
|                                         |                     |                      | 52400-Industrial Insurance                        |                        | 6,091      |                         | 6,179      |           | 88        |
|                                         |                     |                      | 52600-Wa Paid Family & Medical Leave              |                        | 7,882      |                         | 8,886      |           | 1,005     |
|                                         |                     |                      | 53104-Software (Noncapitalized)                   |                        | 100,000    |                         | 100,000    |           | -         |
|                                         |                     |                      | 53105-Non-Travel Meals/Lght Rfrshmt               |                        | 3,000      |                         | 3,000      |           | -         |
|                                         |                     |                      | 53201-Operating Supplies                          |                        | 77,600     |                         | 72,400     |           | (5,200)   |
|                                         |                     |                      | 53209-Promotional Supplies                        |                        | 20,000     |                         | 15,000     |           | (5,000)   |
|                                         |                     |                      | 53502-Minor Equipment                             |                        | 50,000     |                         | 50,000     |           | -         |
|                                         |                     |                      | 53521-Computers                                   |                        | 134,000    |                         | 76,000     |           | (58,000)  |
|                                         |                     |                      | 53527-Smart Phones, Ipad, Tablets                 |                        | -          |                         | 1,700      |           | 1,700     |
|                                         |                     |                      | 54101-Professional Services                       |                        | 310,000    |                         | 216,000    |           | (94,000)  |
|                                         |                     |                      | 54122-IF City Indirect Costs                      |                        | 437,960    |                         | 425,400    |           | (12,560)  |
|                                         |                     |                      | 54124-IF Office Performance Mgmt Svc              |                        | 87,007     |                         | 58,797     |           | (28,210)  |
|                                         |                     |                      | 54128-IF Centralized Accounting                   |                        | 136,394    |                         | 136,541    |           | 147       |
|                                         |                     |                      | 54129-IF My Spokane                               |                        | 4,757      |                         | 4,384      |           | (373)     |
|                                         |                     |                      | 54133-IF Workers' Comp                            |                        | 84,477     |                         | 92,160     |           | 7,683     |
|                                         |                     |                      | 54201-Contractual Services                        |                        | 426,000    |                         | 408,000    |           | (18,000)  |
|                                         |                     |                      | 54205-Background Checks                           |                        | 1,470      |                         | 1,470      |           | -         |
|                                         |                     |                      | 54209-It/Data Services                            |                        | 300,000    |                         | 403,500    |           | 103,500   |
|                                         |                     |                      | 54301-Telephone                                   |                        | 5,075      |                         | 5,075      |           | -         |
|                                         |                     |                      | 54302-Cell Phone                                  |                        | 4,550      |                         | 4,550      |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|        |              |                         |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change    |           |
|--------|--------------|-------------------------|--------------------------------------|------------------------|-----------|-------------------------|-----------|-----------|-----------|
| Fund > | Department > | Program >               | Type Code                            | Revenues               | Expenses  | Revenues                | Expenses  | Revenues  | Expenses  |
|        |              |                         | 54321-IF IT Expenses                 |                        | 180,342   |                         | 180,342   |           | -         |
|        |              |                         | 54324-IF IT Replacement              |                        | 12,554    |                         | 6,277     |           | (6,277)   |
|        |              |                         | 54401-Airfare                        |                        | 5,075     |                         | 5,075     |           | -         |
|        |              |                         | 54402-Local Mileage                  |                        | 453       |                         | 453       |           | -         |
|        |              |                         | 54407-Lodging                        |                        | 5,887     |                         | 7,887     |           | 2,000     |
|        |              |                         | 54408-Per Diem                       |                        | 1,200     |                         | 2,200     |           | 1,000     |
|        |              |                         | 54409-Other Transportation Expenses  |                        | 1,300     |                         | 2,300     |           | 1,000     |
|        |              |                         | 54451-Advertising                    |                        | 32,000    |                         | 32,000    |           | -         |
|        |              |                         | 54901-Misc Services/Charges          |                        | 1,000     |                         | 1,000     |           | -         |
|        |              |                         | 54902-Registration/Schooling         |                        | 7,000     |                         | 7,000     |           | -         |
|        |              |                         | 54904-Oth Dues/Subscriptns/Membershp |                        | 48,000    |                         | 48,000    |           | -         |
|        |              |                         | 54914-Bank Fees                      |                        | 9,744     |                         | 9,744     |           | -         |
|        |              |                         | 59951-Reserve For Budget Adjustment  |                        | 150,000   |                         | 150,000   |           | -         |
|        |              |                         | 59954-Reserve For Total Cost Compens |                        | 607,394   |                         | 619,793   |           | 12,399    |
|        |              | 56100-Public Service    |                                      | 25,073,569             | 3,298,100 | 24,816,443              | 3,040,000 | (257,126) | (258,100) |
|        |              |                         | 31113-Property Tax Levy LID Lift     | 4,992,337              |           | 4,965,024               |           | (27,313)  |           |
|        |              |                         | 31116-Property Taxes-Prior Years     | -                      |           | 49,899                  |           | 49,899    |           |
|        |              |                         | 31119-Est Uncollectble Prop Tax      | -                      |           | (49,899)                |           | (49,899)  |           |
|        |              |                         | 33452-Work Force Training & Edu      | 4,669                  |           | 4,669                   |           | -         |           |
|        |              |                         | 33457-State Library Commission       | 380,000                |           | 290,000                 |           | (90,000)  |           |
|        |              |                         | 34179-Sale Of Merchandise            | 4,500                  |           | 4,000                   |           | (500)     |           |
|        |              |                         | 34720-Library Use Fees               | 68,000                 |           | 68,000                  |           | -         |           |
|        |              |                         | 35970-Library Fines                  | 60,000                 |           | 60,000                  |           | -         |           |
|        |              |                         | 36111-Investment Interest/Dividends  | 338,000                |           | 358,687                 |           | 20,687    |           |
|        |              |                         | 36240-Space Facilities Rent - St     | 17,255                 |           | 17,255                  |           | -         |           |
|        |              |                         | 36710-Contributions/Donations        | 329,000                |           | 271,500                 |           | (57,500)  |           |
|        |              |                         | 36715-E-Rate (USAC)                  | 41,000                 |           | 41,000                  |           | -         |           |
|        |              |                         | 36910-Sale Of Scrap/Junk/Surplus     | 2,000                  |           | 2,000                   |           | -         |           |
|        |              |                         | 36999-Other General Misc Revenue     | 302,500                |           | 200,000                 |           | (102,500) |           |
|        |              |                         | 39710-From General Fund              | 18,534,308             |           | 18,534,308              |           | -         |           |
|        |              |                         | 56203-Building Improvements          |                        | 60,900    |                         | 80,000    |           | 19,100    |
|        |              |                         | 56401-Machinery/Equipment            |                        | 284,200   |                         | 260,000   |           | (24,200)  |
|        |              |                         | 56402-Library Books/Other Materials  |                        | 2,895,000 |                         | 2,700,000 |           | (195,000) |
|        |              |                         | 56404-Vehicles                       |                        | 58,000    |                         | -         |           | (58,000)  |
|        |              | 56101-Main Branch       |                                      |                        | 3,885,473 |                         | 3,905,089 |           | 19,616    |
|        |              |                         | 51001-Base Wages                     |                        | 2,250,490 |                         | 2,191,976 |           | (58,514)  |
|        |              |                         | 51002-Temp/Seasonal Wages            |                        | 121,800   |                         | 115,000   |           | (6,800)   |
|        |              |                         | 51210-Overtime                       |                        | 11,000    |                         | 3,500     |           | (7,500)   |
|        |              |                         | 51220-Out Of Grade                   |                        | 5,411     |                         | 5,411     |           | -         |
|        |              |                         | 51230-Shift Differential Premium     |                        | 3,088     |                         | 3,088     |           | -         |
|        |              |                         | 51250-Terminated Sick Leave Pay      |                        | 6,526     |                         | 6,526     |           | -         |
|        |              |                         | 51260-Terminated Vacation Leave Pay  |                        | 4,022     |                         | 4,022     |           | -         |
|        |              |                         | 51290-Longevity Pay                  |                        | 2,575     |                         | 2,575     |           | -         |
|        |              |                         | 51640-Deferred Compensation-Matching |                        | 19,008    |                         | 23,040    |           | 4,032     |
|        |              |                         | 52110-Social Security                |                        | 241,960   |                         | 237,483   |           | (4,476)   |
|        |              |                         | 52210-Retirement                     |                        | 277,307   |                         | 273,971   |           | (3,336)   |
|        |              |                         | 52266-Veba Medical Savings -Library  |                        | 17,160    |                         | 16,542    |           | (618)     |
|        |              |                         | 52310-Medical Insurance              |                        | 418,696   |                         | 493,094   |           | 74,399    |
|        |              |                         | 52320-Dental Insurance               |                        | 53,376    |                         | 56,208    |           | 2,832     |
|        |              |                         | 52330-Life Insurance                 |                        | 4,979     |                         | 5,199     |           | 220       |
|        |              |                         | 52340-Disability Insurance           |                        | 1,727     |                         | 1,994     |           | 267       |
|        |              |                         | 52400-Industrial Insurance           |                        | 7,811     |                         | 7,500     |           | (311)     |
|        |              |                         | 52600-Wa Paid Family & Medical Leave |                        | 6,349     |                         | 6,812     |           | 463       |
|        |              |                         | 53103-Postage                        |                        | 22,000    |                         | 21,000    |           | (1,000)   |
|        |              |                         | 53201-Operating Supplies             |                        | 55,825    |                         | 50,500    |           | (5,325)   |
|        |              |                         | 53204-Safety Supplies                |                        | 30,000    |                         | 30,000    |           | -         |
|        |              |                         | 54101-Professional Services          |                        | 300       |                         | 150       |           | (150)     |
|        |              |                         | 54201-Contractual Services           |                        | 30,000    |                         | 30,000    |           | -         |
|        |              |                         | 54402-Local Mileage                  |                        | 3,000     |                         | 1,850     |           | (1,150)   |
|        |              |                         | 54501-Operating Rentals/Leases       |                        | 3,175     |                         | 3,175     |           | -         |
|        |              |                         | 54701-Public Utility Service         |                        | 16,094    |                         | 17,113    |           | 1,019     |
|        |              |                         | 54702-Utility Light/Power Service    |                        | 167,668   |                         | 183,943   |           | 16,275    |
|        |              |                         | 54703-Util Garbage/Waste Removal     |                        | 34,253    |                         | 35,584    |           | 1,331     |
|        |              |                         | 54706-Utility Natural Gas            |                        | 69,874    |                         | 77,833    |           | 7,959     |
|        |              | 56102-South Hill Branch |                                      |                        | 967,866   |                         | 1,022,823 |           | 54,957    |
|        |              |                         | 51001-Base Wages                     |                        | 619,327   |                         | 596,576   |           | (22,751)  |
|        |              |                         | 51002-Temp/Seasonal Wages            |                        | 13,200    |                         | 97,700    |           | 84,500    |
|        |              |                         | 51210-Overtime                       |                        | 2,737     |                         | 580       |           | (2,157)   |
|        |              |                         | 51250-Terminated Sick Leave Pay      |                        | 3,045     |                         | 3,045     |           | -         |
|        |              |                         | 51260-Terminated Vacation Leave Pay  |                        | 3,045     |                         | 3,045     |           | -         |
|        |              |                         | 51290-Longevity Pay                  |                        | 3,967     |                         | 3,028     |           | (940)     |
|        |              |                         | 51640-Deferred Compensation-Matching |                        | 5,760     |                         | 8,640     |           | 2,880     |
|        |              |                         | 52110-Social Security                |                        | 68,737    |                         | 66,925    |           | (1,812)   |
|        |              |                         | 52210-Retirement                     |                        | 57,265    |                         | 54,688    |           | (2,577)   |
|        |              |                         | 52266-Veba Medical Savings -Library  |                        | 3,504     |                         | 3,504     |           | -         |
|        |              |                         | 52310-Medical Insurance              |                        | 86,457    |                         | 78,172    |           | (8,285)   |
|        |              |                         | 52320-Dental Insurance               |                        | 13,440    |                         | 12,264    |           | (1,176)   |
|        |              |                         | 52330-Life Insurance                 |                        | 993       |                         | 781       |           | (212)     |
|        |              |                         | 52340-Disability Insurance           |                        | 344       |                         | 172       |           | (172)     |
|        |              |                         | 52400-Industrial Insurance           |                        | 1,971     |                         | 1,999     |           | 28        |
|        |              |                         | 52600-Wa Paid Family & Medical Leave |                        | 1,633     |                         | 1,747     |           | 114       |
|        |              |                         | 53201-Operating Supplies             |                        | 20,150    |                         | 18,000    |           | (2,150)   |
|        |              |                         | 54402-Local Mileage                  |                        | 600       |                         | 600       |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|--|--|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |  |  |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |  |  | 54406-Parking/Tolls (Local)          |                        | 300       |                         | 300       |          | -         |
|                                         |  |  | 54701-Public Utility Service         |                        | 11,017    |                         | 11,902    |          | 885       |
|                                         |  |  | 54702-Utility Light/Power Service    |                        | 31,414    |                         | 33,539    |          | 2,125     |
|                                         |  |  | 54703-Util Garbage/Waste Removal     |                        | 7,537     |                         | 9,899     |          | 2,362     |
|                                         |  |  | 54706-Utility Natural Gas            |                        | 11,423    |                         | 15,718    |          | 4,295     |
|                                         |  |  | 56103-Shadle Branch                  |                        | 1,473,961 |                         | 1,305,062 |          | (168,899) |
|                                         |  |  | 51001-Base Wages                     |                        | 884,351   |                         | 730,487   |          | (153,864) |
|                                         |  |  | 51002-Temp/Seasonal Wages            |                        | 48,720    |                         | 54,000    |          | 5,280     |
|                                         |  |  | 51210-Overtime                       |                        | 3,190     |                         | 549       |          | (2,641)   |
|                                         |  |  | 51220-Out Of Grade                   |                        | 5,237     |                         | 5,237     |          | -         |
|                                         |  |  | 51250-Terminated Sick Leave Pay      |                        | 4,060     |                         | 4,060     |          | -         |
|                                         |  |  | 51260-Terminated Vacation Leave Pay  |                        | 4,060     |                         | 4,060     |          | -         |
|                                         |  |  | 51290-Longevity Pay                  |                        | 3,918     |                         | 3,500     |          | (418)     |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 17,280    |                         | 17,064    |          | (216)     |
|                                         |  |  | 52110-Social Security                |                        | 95,081    |                         | 83,278    |          | (11,803)  |
|                                         |  |  | 52210-Retirement                     |                        | 79,612    |                         | 71,723    |          | (7,890)   |
|                                         |  |  | 52266-Veba Medical Savings -Library  |                        | 4,380     |                         | 4,200     |          | (180)     |
|                                         |  |  | 52310-Medical Insurance              |                        | 135,417   |                         | 139,157   |          | 3,741     |
|                                         |  |  | 52320-Dental Insurance               |                        | 17,592    |                         | 16,884    |          | (708)     |
|                                         |  |  | 52330-Life Insurance                 |                        | 1,758     |                         | 1,449     |          | (309)     |
|                                         |  |  | 52340-Disability Insurance           |                        | 822       |                         | 591       |          | (230)     |
|                                         |  |  | 52400-Industrial Insurance           |                        | 2,902     |                         | 2,557     |          | (345)     |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 2,511     |                         | 2,294     |          | (217)     |
|                                         |  |  | 53201-Operating Supplies             |                        | 32,480    |                         | 32,000    |          | (480)     |
|                                         |  |  | 54402-Local Mileage                  |                        | 1,600     |                         | 1,600     |          | -         |
|                                         |  |  | 54406-Parking/Tolls (Local)          |                        | 100       |                         | 100       |          | -         |
|                                         |  |  | 54701-Public Utility Service         |                        | 11,766    |                         | 12,395    |          | 629       |
|                                         |  |  | 54702-Utility Light/Power Service    |                        | 69,606    |                         | 71,119    |          | 1,513     |
|                                         |  |  | 54703-Util Garbage/Waste Removal     |                        | 11,291    |                         | 11,763    |          | 472       |
|                                         |  |  | 54706-Utility Natural Gas            |                        | 36,226    |                         | 34,993    |          | (1,233)   |
|                                         |  |  | 56104-Hillyard Branch                |                        | 638,095   |                         | 752,292   |          | 114,197   |
|                                         |  |  | 51001-Base Wages                     |                        | 367,451   |                         | 424,453   |          | 57,002    |
|                                         |  |  | 51002-Temp/Seasonal Wages            |                        | 77,140    |                         | 91,000    |          | 13,860    |
|                                         |  |  | 51210-Overtime                       |                        | 1,711     |                         | 1,711     |          | -         |
|                                         |  |  | 51290-Longevity Pay                  |                        | 2,192     |                         | 2,192     |          | -         |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 2,880     |                         | 4,104     |          | 1,224     |
|                                         |  |  | 52110-Social Security                |                        | 40,372    |                         | 44,733    |          | 4,361     |
|                                         |  |  | 52210-Retirement                     |                        | 41,630    |                         | 44,200    |          | 2,570     |
|                                         |  |  | 52266-Veba Medical Savings -Library  |                        | 2,628     |                         | 2,886     |          | 258       |
|                                         |  |  | 52310-Medical Insurance              |                        | 73,828    |                         | 106,827   |          | 33,000    |
|                                         |  |  | 52320-Dental Insurance               |                        | 9,624     |                         | 11,172    |          | 1,548     |
|                                         |  |  | 52330-Life Insurance                 |                        | 809       |                         | 876       |          | 67        |
|                                         |  |  | 52340-Disability Insurance           |                        | 319       |                         | 322       |          | 3         |
|                                         |  |  | 52400-Industrial Insurance           |                        | 1,254     |                         | 1,475     |          | 221       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 1,047     |                         | 1,341     |          | 294       |
|                                         |  |  | 53201-Operating Supplies             |                        | 14,210    |                         | 14,000    |          | (210)     |
|                                         |  |  | 54402-Local Mileage                  |                        | 800       |                         | 800       |          | -         |
|                                         |  |  | 54406-Parking/Tolls (Local)          |                        | 200       |                         | 200       |          | -         |
|                                         |  |  | 56105-East Side Branch               |                        | 778,143   |                         | 978,776   |          | 200,633   |
|                                         |  |  | 51001-Base Wages                     |                        | 522,292   |                         | 638,684   |          | 116,391   |
|                                         |  |  | 51210-Overtime                       |                        | 2,519     |                         | 824       |          | (1,695)   |
|                                         |  |  | 51290-Longevity Pay                  |                        | 2,175     |                         | 2,175     |          | -         |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 8,640     |                         | 9,864     |          | 1,224     |
|                                         |  |  | 52110-Social Security                |                        | 47,045    |                         | 55,949    |          | 8,904     |
|                                         |  |  | 52210-Retirement                     |                        | 42,915    |                         | 57,892    |          | 14,977    |
|                                         |  |  | 52266-Veba Medical Savings -Library  |                        | 2,628     |                         | 3,762     |          | 1,134     |
|                                         |  |  | 52310-Medical Insurance              |                        | 56,906    |                         | 109,772   |          | 52,865    |
|                                         |  |  | 52320-Dental Insurance               |                        | 10,344    |                         | 14,616    |          | 4,272     |
|                                         |  |  | 52330-Life Insurance                 |                        | 809       |                         | 1,190     |          | 381       |
|                                         |  |  | 52340-Disability Insurance           |                        | 319       |                         | 473       |          | 155       |
|                                         |  |  | 52400-Industrial Insurance           |                        | 1,612     |                         | 2,023     |          | 410       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 1,374     |                         | 1,898     |          | 524       |
|                                         |  |  | 53201-Operating Supplies             |                        | 12,180    |                         | 12,000    |          | (180)     |
|                                         |  |  | 54402-Local Mileage                  |                        | 600       |                         | 600       |          | -         |
|                                         |  |  | 54701-Public Utility Service         |                        | 5,763     |                         | 6,015     |          | 252       |
|                                         |  |  | 54702-Utility Light/Power Service    |                        | 31,132    |                         | 31,907    |          | 775       |
|                                         |  |  | 54703-Util Garbage/Waste Removal     |                        | 16,388    |                         | 16,771    |          | 383       |
|                                         |  |  | 54706-Utility Natural Gas            |                        | 12,251    |                         | 12,111    |          | (140)     |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp |                        | 250       |                         | 250       |          | -         |
|                                         |  |  | 56106-Indian Trail Branch            |                        | 603,173   |                         | 695,161   |          | 91,988    |
|                                         |  |  | 51001-Base Wages                     |                        | 319,488   |                         | 390,857   |          | 71,369    |
|                                         |  |  | 51002-Temp/Seasonal Wages            |                        | 30,450    |                         | 34,800    |          | 4,350     |
|                                         |  |  | 51210-Overtime                       |                        | 2,488     |                         | 3,508     |          | 1,020     |
|                                         |  |  | 51290-Longevity Pay                  |                        | 1,077     |                         | 1,077     |          | (0)       |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 5,184     |                         | 8,352     |          | 3,168     |
|                                         |  |  | 52110-Social Security                |                        | 34,767    |                         | 40,227    |          | 5,460     |
|                                         |  |  | 52210-Retirement                     |                        | 29,706    |                         | 34,857    |          | 5,151     |
|                                         |  |  | 52266-Veba Medical Savings -Library  |                        | 2,268     |                         | 2,448     |          | 180       |
|                                         |  |  | 52310-Medical Insurance              |                        | 97,857    |                         | 92,309    |          | (5,548)   |
|                                         |  |  | 52320-Dental Insurance               |                        | 9,264     |                         | 9,624     |          | 360       |
|                                         |  |  | 52330-Life Insurance                 |                        | 809       |                         | 792       |          | (18)      |
|                                         |  |  | 52340-Disability Insurance           |                        | 319       |                         | 313       |          | (6)       |
|                                         |  |  | 52400-Industrial Insurance           |                        | 950       |                         | 1,231     |          | 281       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|--|--|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |  |  |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 857       |                         | 1,187     |          | 330      |
|                                         |  |  | 53201-Operating Supplies             |                        | 10,150    |                         | 9,000     |          | (1,150)  |
|                                         |  |  | 54402-Local Mileage                  |                        | 1,500     |                         | 1,350     |          | (150)    |
|                                         |  |  | 54406-Parking/Tolls (Local)          |                        | 100       |                         | 100       |          | -        |
|                                         |  |  | 54701-Public Utility Service         |                        | 8,981     |                         | 9,224     |          | 243      |
|                                         |  |  | 54702-Utility Light/Power Service    |                        | 28,355    |                         | 30,763    |          | 2,408    |
|                                         |  |  | 54703-Util Garbage/Waste Removal     |                        | 13,284    |                         | 14,552    |          | 1,268    |
|                                         |  |  | 54706-Utility Natural Gas            |                        | 5,320     |                         | 8,592     |          | 3,272    |
|                                         |  |  | 56107-The Hive                       |                        | 79,497    |                         | 80,679    |          | 1,182    |
|                                         |  |  | 53201-Operating Supplies             |                        | 2,100     |                         | 2,000     |          | (100)    |
|                                         |  |  | 54402-Local Mileage                  |                        | 600       |                         | 600       |          | -        |
|                                         |  |  | 54701-Public Utility Service         |                        | 13,260    |                         | 13,341    |          | 81       |
|                                         |  |  | 54702-Utility Light/Power Service    |                        | 36,983    |                         | 37,598    |          | 615      |
|                                         |  |  | 54703-Util Garbage/Waste Removal     |                        | 10,832    |                         | 11,187    |          | 355      |
|                                         |  |  | 54706-Utility Natural Gas            |                        | 15,722    |                         | 15,953    |          | 231      |
|                                         |  |  | 56120-Library Outreach               |                        | 350,269   |                         | 355,924   |          | 5,654    |
|                                         |  |  | 51001-Base Wages                     |                        | 238,617   |                         | 240,997   |          | 2,380    |
|                                         |  |  | 51290-Longevity Pay                  |                        | 1,583     |                         | 1,583     |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 2,880     |                         | 2,880     |          | -        |
|                                         |  |  | 52110-Social Security                |                        | 27,641    |                         | 27,823    |          | 182      |
|                                         |  |  | 52210-Retirement                     |                        | 32,811    |                         | 33,072    |          | 262      |
|                                         |  |  | 52266-Veba Medical Savings -Library  |                        | 1,752     |                         | 1,752     |          | -        |
|                                         |  |  | 52310-Medical Insurance              |                        | 33,958    |                         | 37,200    |          | 3,242    |
|                                         |  |  | 52320-Dental Insurance               |                        | 6,192     |                         | 6,192     |          | -        |
|                                         |  |  | 52330-Life Insurance                 |                        | 290       |                         | 287       |          | (3)      |
|                                         |  |  | 52400-Industrial Insurance           |                        | 717       |                         | 727       |          | 10       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 629       |                         | 710       |          | 81       |
|                                         |  |  | 53201-Operating Supplies             |                        | 3,000     |                         | 2,500     |          | (500)    |
|                                         |  |  | 54402-Local Mileage                  |                        | 200       |                         | 200       |          | -        |
|                                         |  |  | 56230-Library Support Services       |                        | 2,033,391 |                         | 2,112,027 |          | 78,637   |
|                                         |  |  | 51001-Base Wages                     |                        | 1,204,756 |                         | 1,217,368 |          | 12,612   |
|                                         |  |  | 51002-Temp/Seasonal Wages            |                        | 53,500    |                         | 92,300    |          | 38,800   |
|                                         |  |  | 51220-Out Of Grade                   |                        | 800       |                         | 800       |          | -        |
|                                         |  |  | 51290-Longevity Pay                  |                        | 6,047     |                         | 6,047     |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 20,160    |                         | 20,160    |          | -        |
|                                         |  |  | 52110-Social Security                |                        | 112,957   |                         | 113,922   |          | 965      |
|                                         |  |  | 52210-Retirement                     |                        | 146,951   |                         | 148,338   |          | 1,387    |
|                                         |  |  | 52266-Veba Medical Savings -Library  |                        | 7,884     |                         | 7,884     |          | -        |
|                                         |  |  | 52310-Medical Insurance              |                        | 227,630   |                         | 244,411   |          | 16,781   |
|                                         |  |  | 52320-Dental Insurance               |                        | 27,768    |                         | 27,768    |          | -        |
|                                         |  |  | 52330-Life Insurance                 |                        | 3,382     |                         | 3,362     |          | (20)     |
|                                         |  |  | 52340-Disability Insurance           |                        | 1,650     |                         | 1,661     |          | 12       |
|                                         |  |  | 52400-Industrial Insurance           |                        | 3,225     |                         | 3,271     |          | 46       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 3,314     |                         | 3,740     |          | 426      |
|                                         |  |  | 53201-Operating Supplies             |                        | 60,900    |                         | 60,000    |          | (900)    |
|                                         |  |  | 54101-Professional Services          |                        | 44,500    |                         | 48,200    |          | 3,700    |
|                                         |  |  | 54132-IF Unemployment                |                        | 22,968    |                         | 27,696    |          | 4,728    |
|                                         |  |  | 54209-It/Data Services               |                        | 85,000    |                         | 85,100    |          | 100      |
|                                         |  |  | 56300-Library Programming            |                        | 3,464,021 |                         | 3,606,210 |          | 142,189  |
|                                         |  |  | 51001-Base Wages                     |                        | 2,387,336 |                         | 2,451,458 |          | 64,122   |
|                                         |  |  | 51002-Temp/Seasonal Wages            |                        | -         |                         | 8,200     |          | 8,200    |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 20,160    |                         | 25,920    |          | 5,760    |
|                                         |  |  | 52110-Social Security                |                        | 182,631   |                         | 187,536   |          | 4,905    |
|                                         |  |  | 52210-Retirement                     |                        | 262,607   |                         | 269,660   |          | 7,053    |
|                                         |  |  | 52266-Veba Medical Savings -Library  |                        | 14,892    |                         | 14,892    |          | -        |
|                                         |  |  | 52310-Medical Insurance              |                        | 384,478   |                         | 435,334   |          | 50,856   |
|                                         |  |  | 52320-Dental Insurance               |                        | 52,224    |                         | 52,224    |          | -        |
|                                         |  |  | 52330-Life Insurance                 |                        | 9,377     |                         | 9,497     |          | 120      |
|                                         |  |  | 52340-Disability Insurance           |                        | 5,770     |                         | 5,920     |          | 151      |
|                                         |  |  | 52400-Industrial Insurance           |                        | 6,091     |                         | 6,179     |          | 88       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 6,255     |                         | 7,188     |          | 933      |
|                                         |  |  | 53201-Operating Supplies             |                        | 20,000    |                         | 20,000    |          | -        |
|                                         |  |  | 53250-Recreational Supplies          |                        | 44,000    |                         | 44,000    |          | -        |
|                                         |  |  | 53523-Tvs/Audio Visual Equipment     |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |  | 54101-Professional Services          |                        | 12,000    |                         | 12,000    |          | -        |
|                                         |  |  | 54250-Presenter Svcs                 |                        | 50,000    |                         | 50,000    |          | -        |
|                                         |  |  | 54402-Local Mileage                  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  |  | 54406-Parking/Tolls (Local)          |                        | 200       |                         | 200       |          | -        |
|                                         |  |  | 56400-Library Training               |                        | 119,190   |                         | 82,100    |          | (37,090) |
|                                         |  |  | 53105-Non-Travel Meals/Lght Rfrshmt  |                        | 2,600     |                         | 2,600     |          | -        |
|                                         |  |  | 53201-Operating Supplies             |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |  |  | 54101-Professional Services          |                        | -         |                         | 5,000     |          | 5,000    |
|                                         |  |  | 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         |                        | 25,000    |                         | 9,300     |          | (15,700) |
|                                         |  |  | 54903-Tuition Reimbursement          |                        | 50,000    |                         | 50,000    |          | -        |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  |  | 56500-Library Facilities Maintenance |                        | 3,461,320 |                         | 3,497,040 |          | 35,719   |
|                                         |  |  | 51001-Base Wages                     |                        | 1,289,130 |                         | 1,285,972 |          | (3,158)  |
|                                         |  |  | 51002-Temp/Seasonal Wages            |                        | 101,500   |                         | 62,000    |          | (39,500) |
|                                         |  |  | 51210-Overtime                       |                        | 13,390    |                         | 7,500     |          | (5,890)  |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                            |                                                            |  |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|--------------------------------------------|------------------------------------------------------------|--|--------------------------------------|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code    |                                                            |  |                                      | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
|                                            |                                                            |  | 51260-Terminated Vacation Leave Pay  |                        |            | 1,006                   |            | 1,006     | -         |
|                                            |                                                            |  | 51290-Longevity Pay                  |                        |            | 2,523                   |            | 2,149     | (374)     |
|                                            |                                                            |  | 51640-Deferred Compensation-Matching |                        |            | 13,824                  |            | 12,456    | (1,368)   |
|                                            |                                                            |  | 52110-Social Security                |                        |            | 107,273                 |            | 107,003   | (270)     |
|                                            |                                                            |  | 52210-Retirement                     |                        |            | 134,508                 |            | 134,166   | (342)     |
|                                            |                                                            |  | 52266-Veba Medical Savings -Library  |                        |            | 9,276                   |            | 9,276     | -         |
|                                            |                                                            |  | 52310-Medical Insurance              |                        |            | 226,622                 |            | 256,208   | 29,587    |
|                                            |                                                            |  | 52320-Dental Insurance               |                        |            | 32,712                  |            | 33,900    | 1,188     |
|                                            |                                                            |  | 52330-Life Insurance                 |                        |            | 2,545                   |            | 2,530     | (16)      |
|                                            |                                                            |  | 52340-Disability Insurance           |                        |            | 768                     |            | 776       | 8         |
|                                            |                                                            |  | 52400-Industrial Insurance           |                        |            | 4,479                   |            | 4,488     | 9         |
|                                            |                                                            |  | 52600-Wa Paid Family & Medical Leave |                        |            | 3,395                   |            | 3,776     | 381       |
|                                            |                                                            |  | 53203-Chemical/Lab Supplies          |                        |            | 121,800                 |            | 121,800   | -         |
|                                            |                                                            |  | 53204-Safety Supplies                |                        |            | 13,195                  |            | 13,195    | -         |
|                                            |                                                            |  | 53210-Repair & Maintenance Supplies  |                        |            | 166,460                 |            | 166,460   | -         |
|                                            |                                                            |  | 53211-Vehicle Repair & Maint Supply  |                        |            | 8,120                   |            | 8,120     | -         |
|                                            |                                                            |  | 53502-Minor Equipment                |                        |            | 21,500                  |            | 21,500    | -         |
|                                            |                                                            |  | 53522-Power Tools/Equipment          |                        |            | 15,225                  |            | 15,225    | -         |
|                                            |                                                            |  | 54101-Professional Services          |                        |            | 60,900                  |            | 60,900    | -         |
|                                            |                                                            |  | 54201-Contractual Services           |                        |            | 181,000                 |            | 181,000   | -         |
|                                            |                                                            |  | 54206-Snow Removal Services          |                        |            | 70,500                  |            | 70,500    | -         |
|                                            |                                                            |  | 54212-Landscape/Grounds Maint        |                        |            | 15,300                  |            | 15,300    | -         |
|                                            |                                                            |  | 54402-Local Mileage                  |                        |            | 1,500                   |            | 1,500     | -         |
|                                            |                                                            |  | 54603-Insurance Premiums             |                        |            | 251,578                 |            | 260,920   | 9,342     |
|                                            |                                                            |  | 54701-Public Utility Service         |                        |            | 2,708                   |            | 2,672     | (36)      |
|                                            |                                                            |  | 54702-Utility Light/Power Service    |                        |            | 3,495                   |            | 3,271     | (224)     |
|                                            |                                                            |  | 54703-Util Garbage/Waste Removal     |                        |            | 15,940                  |            | 16,568    | 628       |
|                                            |                                                            |  | 54706-Utility Natural Gas            |                        |            | 11,350                  |            | 11,650    | 300       |
|                                            |                                                            |  | 54848-IF Fuel                        |                        |            | 24,000                  |            | 24,000    | -         |
|                                            |                                                            |  | 54899-Misc Repairs/Maintenance       |                        |            | 152,500                 |            | 152,500   | -         |
|                                            |                                                            |  | 54906-Laundry/Janitorial Services    |                        |            | 4,100                   |            | 4,100     | -         |
|                                            |                                                            |  | 54908-Permits/Other Fees             |                        |            | 11,000                  |            | 11,000    | -         |
|                                            |                                                            |  | 54920-Alarm/Security Services        |                        |            | 366,199                 |            | 411,654   | 45,455    |
| 1340-Historic Preservation Incentives Fund |                                                            |  |                                      | 20,000                 | 27,500     | 20,000                  | 27,500     | -         | -         |
|                                            | 1340 - Historic Preservation Incentive                     |  |                                      | 20,000                 | 27,500     | 20,000                  | 27,500     | -         | -         |
|                                            | 53620-Historic Preservation Incentives Façade Improvements |  |                                      | 20,000                 | 27,500     | 20,000                  | 27,500     | -         | -         |
|                                            |                                                            |  | 32210-Bldg/Structr/Eqpmnt Permits    | 20,000                 |            | 20,000                  |            | -         |           |
|                                            |                                                            |  | 54201-Contractual Services           |                        | 27,500     |                         | 27,500     |           | -         |
| 1350-Pension Contributions Fund            |                                                            |  |                                      | 10,324,374             | 10,324,374 | 9,774,374               | 9,774,374  | (550,000) | (550,000) |
|                                            | 1350 - Pension Contributions Fund                          |  |                                      | 10,324,374             | 10,324,374 | 9,774,374               | 9,774,374  | (550,000) | (550,000) |
|                                            | 85020-Firefighters' Pension                                |  |                                      | 3,374,374              | 3,374,374  | 3,374,374               | 3,374,374  | -         | -         |
|                                            |                                                            |  | 31112-Property Taxes-Current Year    | 3,146,488              |            | 3,146,488               |            | -         |           |
|                                            |                                                            |  | 31116-Property Taxes-Prior Years     | 213,486                |            | 213,486                 |            | -         |           |
|                                            |                                                            |  | 31911-Penalty/Int Delinquent Taxes   | 14,400                 |            | 14,400                  |            | -         |           |
|                                            |                                                            |  | 52215-Pension Fund Contributions     |                        | 3,373,774  |                         | 3,373,774  |           | -         |
|                                            |                                                            |  | 54918-Interest On Taxpayer Refunds   |                        | 600        |                         | 600        |           | -         |
|                                            | 85030-Police Pension                                       |  |                                      | 6,950,000              | 6,950,000  | 6,400,000               | 6,400,000  | (550,000) | (550,000) |
|                                            |                                                            |  | 31310-Local Retail Sales/Use Tax     | 6,950,000              |            | 6,400,000               |            | (550,000) |           |
|                                            |                                                            |  | 52215-Pension Fund Contributions     |                        | 6,950,000  |                         | 6,400,000  |           | (550,000) |
| 1360-Miscellaneous Grants Fund             |                                                            |  |                                      | 357,000                | 357,000    | 201,495                 | 201,495    | (155,505) | (155,505) |
|                                            | 1360 - General Fund Grants                                 |  |                                      | 357,000                | 357,000    | 201,495                 | 201,495    | (155,505) | (155,505) |
|                                            | 94175-State Dept of Commerce                               |  |                                      | 325,000                | 325,000    | 162,500                 | 162,500    | (162,500) | (162,500) |
|                                            |                                                            |  | 33442-Dept Of Commerce               | 325,000                |            | 162,500                 |            | (162,500) |           |
|                                            |                                                            |  | 54201-Contractual Services           |                        | 325,000    |                         | 162,500    |           | (162,500) |
|                                            | 99067-Dept of Interior/Archeol                             |  |                                      | 32,000                 | 32,000     | 38,995                  | 38,995     | 6,995     | 6,995     |
|                                            |                                                            |  | 33315-Dept Of Interior/Archeol       | 32,000                 |            | 38,995                  |            | 6,995     |           |
|                                            |                                                            |  | 51991-Contra Salaries                |                        | 24,000     |                         | 29,246     |           | 5,246     |
|                                            |                                                            |  | 52991-Contra Benefits                |                        | 8,000      |                         | 9,749      |           | 1,749     |
| 1370-Domestic Violence Prevention          |                                                            |  |                                      | 1,000                  | 1,000      | 1,000                   | 1,000      | -         | -         |
|                                            | 1370 - Domestic Violence Prevention                        |  |                                      | 1,000                  | 1,000      | 1,000                   | 1,000      | -         | -         |
|                                            | 16100-Probation                                            |  |                                      | 1,000                  | 1,000      | 1,000                   | 1,000      | -         | -         |
|                                            |                                                            |  | 35690-Other Non Traffic Fines        | 1,000                  |            | 1,000                   |            | -         |           |
|                                            |                                                            |  | 54901-Misc Services/Charges          |                        | 1,000      |                         | 1,000      |           | -         |
| 1375-Cannabis Use Tax                      |                                                            |  |                                      | 1,356,000              | 1,356,000  | 1,268,865               | 1,356,000  | (87,135)  | -         |
|                                            | 1375 - Cannabis Use Tax                                    |  |                                      | 1,356,000              | 1,356,000  | 1,268,865               | 1,356,000  | (87,135)  | -         |
|                                            | 30210-Administration                                       |  |                                      | 1,356,000              | 1,356,000  | 1,268,865               | 1,356,000  | (87,135)  | -         |
|                                            |                                                            |  | 33642-Cannabis Use Tax               | 1,356,000              |            | 1,268,865               |            | (87,135)  |           |
|                                            |                                                            |  | 54201-Contractual Services           |                        | 76,000     |                         | 56,000     |           | (20,000)  |
|                                            |                                                            |  | 80101-Operating Transfers Out        |                        | 1,280,000  |                         | 1,300,000  |           | 20,000    |
| 1380-Spokane Safe Streets Fund             |                                                            |  |                                      | 11,792,286             | 12,152,681 | 11,817,286              | 12,853,211 | 25,000    | 700,530   |
|                                            | 1380 - Spokane Safe Streets Fund                           |  |                                      | 11,792,286             | 12,152,681 | 11,817,286              | 12,853,211 | 25,000    | 700,530   |
|                                            | 24100-Photo Red Program                                    |  |                                      | 3,201,912              | 1,655,600  | 3,226,912               | 1,680,600  | 25,000    | 25,000    |
|                                            |                                                            |  | 35404-Photo Red Fines                | 2,641,912              |            | 2,666,912               |            | 25,000    |           |
|                                            |                                                            |  | 36111-Investment Interest/Dividends  | 560,000                |            | 560,000                 |            | -         |           |
|                                            |                                                            |  | 53201-Operating Supplies             |                        | 20,000     |                         | 20,000     |           | -         |
|                                            |                                                            |  | 54201-Contractual Services           |                        | 1,465,600  |                         | 1,465,600  |           | -         |
|                                            |                                                            |  | 54801-Repairs/Maintenance            |                        | 20,000     |                         | 20,000     |           | -         |
|                                            |                                                            |  | 54841-IF Fleet Repairs/Maintenance   |                        | 100,000    |                         | 100,000    |           | -         |
|                                            |                                                            |  | 54848-IF Fuel                        |                        | 50,000     |                         | 50,000     |           | -         |
|                                            |                                                            |  | 56501-Construction Of Fixed Assets   |                        | -          |                         | 25,000     |           | 25,000    |
|                                            | 24101-District 1 Photo Red Proje                           |  |                                      |                        | 2,245,200  |                         | 2,245,200  |           | -         |
|                                            |                                                            |  | 54702-Utility Light/Power Service    |                        | 1,200      |                         | 1,200      |           | -         |
|                                            |                                                            |  | 56501-Construction Of Fixed Assets   |                        | 2,244,000  |                         | 2,244,000  |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                       |                                  |                                            |           | 2025-26 Adopted Budget |                   | 2025-26 Modified Budget |                   | Change           |                  |
|---------------------------------------|----------------------------------|--------------------------------------------|-----------|------------------------|-------------------|-------------------------|-------------------|------------------|------------------|
| Fund >                                | Department >                     | Program >                                  | Type Code | Revenues               | Expenses          | Revenues                | Expenses          | Revenues         | Expenses         |
|                                       |                                  | <b>24102-District 2 Photo Red Projects</b> |           |                        | <b>2,394,800</b>  |                         | <b>2,394,800</b>  |                  | -                |
|                                       |                                  | 54702-Utility Light/Power Service          |           |                        | 3,800             |                         | 3,800             |                  | -                |
|                                       |                                  | 56501-Construction Of Fixed Assets         |           |                        | 2,391,000         |                         | 2,391,000         |                  | -                |
|                                       |                                  | <b>24103-District 3 Photo Red Projects</b> |           |                        | <b>1,934,900</b>  |                         | <b>2,549,900</b>  |                  | <b>615,000</b>   |
|                                       |                                  | 54702-Utility Light/Power Service          |           |                        | 1,900             |                         | 1,900             |                  | -                |
|                                       |                                  | 56501-Construction Of Fixed Assets         |           |                        | 1,933,000         |                         | 2,548,000         |                  | 615,000          |
|                                       |                                  | <b>24104-School Radar Program</b>          |           | <b>8,590,374</b>       | <b>1,060,379</b>  | <b>8,590,374</b>        | <b>1,069,908</b>  | -                | <b>9,529</b>     |
|                                       |                                  | 35405-School Zone Speed Camera Fine        |           | 8,590,374              |                   | 8,590,374               |                   | -                |                  |
|                                       |                                  | 51640-Deferred Compensation-Matching       |           |                        | (17,621)          |                         | (8,092)           |                  | 9,529            |
|                                       |                                  | 54201-Contractual Services                 |           |                        | 1,078,000         |                         | 1,078,000         |                  | -                |
|                                       |                                  | <b>30210-Administration</b>                |           |                        | <b>2,861,802</b>  |                         | <b>2,912,803</b>  |                  | <b>51,001</b>    |
|                                       |                                  | 51001-Base Wages                           |           |                        | 194,542           |                         | 194,869           |                  | 328              |
|                                       |                                  | 51615-Parking Allowance                    |           |                        | 1,040             |                         | 1,040             |                  | -                |
|                                       |                                  | 51640-Deferred Compensation-Matching       |           |                        | -                 |                         | -                 |                  | -                |
|                                       |                                  | 52110-Social Security                      |           |                        | 14,882            |                         | 14,908            |                  | 25               |
|                                       |                                  | 52210-Retirement                           |           |                        | 21,400            |                         | 21,436            |                  | 36               |
|                                       |                                  | 52310-Medical Insurance                    |           |                        | 18,383            |                         | 19,353            |                  | 970              |
|                                       |                                  | 52320-Dental Insurance                     |           |                        | 3,072             |                         | 3,072             |                  | -                |
|                                       |                                  | 52330-Life Insurance                       |           |                        | 766               |                         | 758               |                  | (8)              |
|                                       |                                  | 52340-Disability Insurance                 |           |                        | 470               |                         | 470               |                  | -                |
|                                       |                                  | 52400-Industrial Insurance                 |           |                        | 358               |                         | 363               |                  | 5                |
|                                       |                                  | 52600-Wa Paid Family & Medical Leave       |           |                        | 510               |                         | 572               |                  | 63               |
|                                       |                                  | 53101-Office Supplies                      |           |                        | 10,000            |                         | 10,000            |                  | -                |
|                                       |                                  | 53201-Operating Supplies                   |           |                        | 10,000            |                         | 10,000            |                  | -                |
|                                       |                                  | 54101-Professional Services                |           |                        | 60,000            |                         | 60,000            |                  | -                |
|                                       |                                  | 54122-IF City Indirect Costs               |           |                        | 160,778           |                         | 133,250           |                  | (27,528)         |
|                                       |                                  | 54124-IF Office Performance Mgmt Svc       |           |                        | 13,854            |                         | 7,516             |                  | (6,338)          |
|                                       |                                  | 54125-IF Financial Services                |           |                        | 42,081            |                         | 48,466            |                  | 6,385            |
|                                       |                                  | 54128-IF Centralized Accounting            |           |                        | 4,909             |                         | 6,544             |                  | 1,635            |
|                                       |                                  | 54131-IF Risk Managment                    |           |                        | 4,020             |                         | 3,875             |                  | (145)            |
|                                       |                                  | 54133-IF Workers' Comp                     |           |                        | 595               |                         | 769               |                  | 174              |
|                                       |                                  | 54141-IF Other Professional Services       |           |                        | 1,860,000         |                         | 1,860,000         |                  | -                |
|                                       |                                  | 54321-IF IT Expenses                       |           |                        | 38,445            |                         | 18,148            |                  | (20,297)         |
|                                       |                                  | 54402-Local Mileage                        |           |                        | 200               |                         | 200               |                  | -                |
|                                       |                                  | 80101-Operating Transfers Out              |           |                        | 401,498           |                         | 497,194           |                  | 95,696           |
| <b>1390-Urban Forestry Fund</b>       |                                  |                                            |           | <b>4,040,000</b>       | <b>4,036,155</b>  | <b>4,540,000</b>        | <b>4,621,522</b>  | <b>500,000</b>   | <b>585,367</b>   |
|                                       | 1390 - Urban Forestry Fund       |                                            |           | 4,040,000              | 4,036,155         | 4,540,000               | 4,621,522         | 500,000          | 585,367          |
|                                       |                                  | <b>54961-Urban Forestry</b>                |           | <b>40,000</b>          | <b>40,252</b>     | <b>40,000</b>           | <b>43,210</b>     | -                | <b>2,958</b>     |
|                                       |                                  | 36710-Contributions/Donations              |           | 40,000                 |                   | 40,000                  |                   | -                |                  |
|                                       |                                  | 54122-IF City Indirect Costs               |           |                        | 94                |                         | 1,789             |                  | 1,695            |
|                                       |                                  | 54124-IF Office Performance Mgmt Svc       |           |                        | 45                |                         | 166               |                  | 121              |
|                                       |                                  | 54128-IF Centralized Accounting            |           |                        | 113               |                         | 965               |                  | 852              |
|                                       |                                  | 54133-IF Workers' Comp                     |           |                        | -                 |                         | 290               |                  | 290              |
|                                       |                                  | 54201-Contractual Services                 |           |                        | 40,000            |                         | 40,000            |                  | -                |
|                                       |                                  | <b>95855-Urban Forestry USFS Grant</b>     |           | <b>4,000,000</b>       | <b>3,995,903</b>  | <b>4,500,000</b>        | <b>4,578,312</b>  | <b>500,000</b>   | <b>582,409</b>   |
|                                       |                                  | 33310-Dept Of Agriculture                  |           | 4,000,000              |                   | 4,500,000               |                   | 500,000          |                  |
|                                       |                                  | 51001-Base Wages                           |           |                        | 164,177           |                         | 164,459           |                  | 283              |
|                                       |                                  | 51290-Longevity Pay                        |           |                        | 626               |                         | 626               |                  | -                |
|                                       |                                  | 51640-Deferred Compensation-Matching       |           |                        | -                 |                         | 1,800             |                  | 1,800            |
|                                       |                                  | 52110-Social Security                      |           |                        | 12,607            |                         | 12,629            |                  | 22               |
|                                       |                                  | 52210-Retirement                           |           |                        | 18,128            |                         | 18,159            |                  | 31               |
|                                       |                                  | 52310-Medical Insurance                    |           |                        | 29,537            |                         | 31,029            |                  | 1,492            |
|                                       |                                  | 52320-Dental Insurance                     |           |                        | 3,072             |                         | 3,072             |                  | -                |
|                                       |                                  | 52330-Life Insurance                       |           |                        | 654               |                         | 647               |                  | (7)              |
|                                       |                                  | 52340-Disability Insurance                 |           |                        | 400               |                         | 401               |                  | 1                |
|                                       |                                  | 52400-Industrial Insurance                 |           |                        | 358               |                         | 363               |                  | 5                |
|                                       |                                  | 52600-Wa Paid Family & Medical Leave       |           |                        | 432               |                         | 485               |                  | 53               |
|                                       |                                  | 54201-Contractual Services                 |           |                        | 3,765,911         |                         | 4,344,640         |                  | 578,729          |
| <b>1400-Parks And Recreation Fund</b> |                                  |                                            |           | <b>54,134,457</b>      | <b>56,004,291</b> | <b>56,990,064</b>       | <b>58,799,110</b> | <b>2,855,607</b> | <b>2,794,819</b> |
|                                       | 1400 - Parks And Recreation Fund |                                            |           | 54,134,457             | 56,004,291        | 56,990,064              | 58,799,110        | 2,855,607        | 2,794,819        |
|                                       |                                  | <b>30210-Administration</b>                |           | <b>38,202,406</b>      | <b>18,413,376</b> | <b>39,558,873</b>       | <b>20,531,488</b> | <b>1,356,467</b> | <b>2,118,112</b> |
|                                       |                                  | 33427-Rec & Conservation Funding Brd       |           | 500,000                |                   | -                       |                   | (500,000)        |                  |
|                                       |                                  | 34795-Advertising                          |           | 6,000                  |                   | 6,000                   |                   | -                |                  |
|                                       |                                  | 34799-Other Misc                           |           | 2,000                  |                   | 2,000                   |                   | -                |                  |
|                                       |                                  | 36710-Contributions/Donations              |           | 500,000                |                   | 500,000                 |                   | -                |                  |
|                                       |                                  | 36999-Other General Misc Revenue           |           | 8,000                  |                   | 8,000                   |                   | -                |                  |
|                                       |                                  | 39710-From General Fund                    |           | 36,136,669             |                   | 37,993,136              |                   | 1,856,467        |                  |
|                                       |                                  | 39741-From Sewer Fund                      |           | 1,049,737              |                   | 1,049,737               |                   | -                |                  |
|                                       |                                  | 51001-Base Wages                           |           |                        | 5,542,646         |                         | 5,582,000         |                  | 39,353           |
|                                       |                                  | 51002-Temp/Seasonal Wages                  |           |                        | 189,116           |                         | 189,116           |                  | -                |
|                                       |                                  | 51210-Overtime                             |           |                        | 7,000             |                         | 7,000             |                  | -                |
|                                       |                                  | 51290-Longevity Pay                        |           |                        | 13,446            |                         | 13,446            |                  | -                |
|                                       |                                  | 51605-Cell Phone Allowance                 |           |                        | 4,000             |                         | 4,000             |                  | -                |
|                                       |                                  | 51640-Deferred Compensation-Matching       |           |                        | 88,894            |                         | 89,633            |                  | 739              |
|                                       |                                  | 52110-Social Security                      |           |                        | 438,691           |                         | 442,187           |                  | 3,496            |
|                                       |                                  | 52210-Retirement                           |           |                        | 611,170           |                         | 615,499           |                  | 4,329            |
|                                       |                                  | 52310-Medical Insurance                    |           |                        | 695,087           |                         | 709,239           |                  | 14,152           |
|                                       |                                  | 52320-Dental Insurance                     |           |                        | 81,199            |                         | 81,199            |                  | -                |
|                                       |                                  | 52330-Life Insurance                       |           |                        | 21,380            |                         | 21,301            |                  | (79)             |
|                                       |                                  | 52340-Disability Insurance                 |           |                        | 9,118             |                         | 9,167             |                  | 49               |
|                                       |                                  | 52400-Industrial Insurance                 |           |                        | 9,725             |                         | 9,865             |                  | 140              |
|                                       |                                  | 52600-Wa Paid Family & Medical Leave       |           |                        | 14,532            |                         | 16,354            |                  | 1,822            |
|                                       |                                  | 53101-Office Supplies                      |           |                        | 30,500            |                         | 30,500            |                  | -                |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                      |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|--|--------------------------------------|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |  |                                      |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |  |                                      | 53103-Postage                        |                        | 113,200   |                         | 81,700    |          | (31,500)  |
|                                         |  |                                      | 53104-Software (Noncapitalized)      |                        | 13,600    |                         | 53,600    |          | 40,000    |
|                                         |  |                                      | 53105-Non-Travel Meals/Lght Rfrshmt  |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |  |                                      | 53201-Operating Supplies             |                        | 97,700    |                         | 97,700    |          | -         |
|                                         |  |                                      | 53202-Clothing                       |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |  |                                      | 53502-Minor Equipment                |                        | 12,000    |                         | 12,000    |          | -         |
|                                         |  |                                      | 53521-Computers                      |                        | 164,000   |                         | 164,000   |          | -         |
|                                         |  |                                      | 54101-Professional Services          |                        | 28,000    |                         | 28,000    |          | -         |
|                                         |  |                                      | 54103-Medical Services               |                        | 32,352    |                         | 32,352    |          | -         |
|                                         |  |                                      | 54117-IF Code Enforcement            |                        | -         |                         | 730,000   |          | 730,000   |
|                                         |  |                                      | 54122-IF City Indirect Costs         |                        | 1,149,188 |                         | 1,189,831 |          | 40,643    |
|                                         |  |                                      | 54124-IF Office Performance Mgmt Svc |                        | 113,499   |                         | 76,138    |          | (37,361)  |
|                                         |  |                                      | 54127-IF Centralized Purchasing      |                        | 342,650   |                         | 347,478   |          | 4,828     |
|                                         |  |                                      | 54128-IF Centralized Accounting      |                        | 290,186   |                         | 299,013   |          | 8,827     |
|                                         |  |                                      | 54129-IF My Spokane                  |                        | 180,794   |                         | 164,724   |          | (16,070)  |
|                                         |  |                                      | 54131-IF Risk Managment              |                        | 683,712   |                         | 654,555   |          | (29,157)  |
|                                         |  |                                      | 54132-IF Unemployment                |                        | 289,862   |                         | 311,441   |          | 21,579    |
|                                         |  |                                      | 54133-IF Workers' Comp               |                        | 509,206   |                         | 555,311   |          | 46,105    |
|                                         |  |                                      | 54134-IF Custodial Service           |                        | 46,505    |                         | 54,795    |          | 8,290     |
|                                         |  |                                      | 54201-Contractual Services           |                        | 474,558   |                         | 474,558   |          | -         |
|                                         |  |                                      | 54205-Background Checks              |                        | 107,200   |                         | 107,200   |          | -         |
|                                         |  |                                      | 54209-It/Data Services               |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |  |                                      | 54212-Landscape/Grounds Maint        |                        | 40,000    |                         | 40,000    |          | -         |
|                                         |  |                                      | 54264-Wa Dept Of Revenue             |                        | 30,150    |                         | 30,150    |          | -         |
|                                         |  |                                      | 54265-Operating Assessments/Taxes    |                        | 22,000    |                         | 22,000    |          | -         |
|                                         |  |                                      | 54302-Cell Phone                     |                        | 16,800    |                         | 16,800    |          | -         |
|                                         |  |                                      | 54321-IF IT Expenses                 |                        | 1,212,381 |                         | 1,351,249 |          | 138,868   |
|                                         |  |                                      | 54324-IF IT Replacement              |                        | 80,586    |                         | 40,293    |          | (40,293)  |
|                                         |  |                                      | 54401-Airfare                        |                        | 18,000    |                         | 18,000    |          | -         |
|                                         |  |                                      | 54402-Local Mileage                  |                        | 11,400    |                         | 11,400    |          | -         |
|                                         |  |                                      | 54451-Advertising                    |                        | 300,000   |                         | 300,000   |          | -         |
|                                         |  |                                      | 54501-Operating Rentals/Leases       |                        | 663,000   |                         | 735,000   |          | 72,000    |
|                                         |  |                                      | 54702-Utility Light/Power Service    |                        | 18,000    |                         | 30,000    |          | 12,000    |
|                                         |  |                                      | 54706-Utility Natural Gas            |                        | 22,530    |                         | 22,530    |          | -         |
|                                         |  |                                      | 54801-Repairs/Maintenance            |                        | 16,400    |                         | 16,400    |          | -         |
|                                         |  |                                      | 54802-Building Repairs/Maintenance   |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |  |                                      | 54803-Equipment Repairs/Maintenance  |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |  |                                      | 54841-IF Fleet Repairs/Maintenance   |                        | 339,000   |                         | 359,000   |          | 20,000    |
|                                         |  |                                      | 54842-IF Facility Repairs            |                        | 145,766   |                         | 152,140   |          | 6,374     |
|                                         |  |                                      | 54844-IF Fleet Communications        |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |  |                                      | 54845-IF Car Wash                    |                        | 1,350     |                         | 1,350     |          | -         |
|                                         |  |                                      | 54848-IF Fuel                        |                        | 361,500   |                         | 361,500   |          | -         |
|                                         |  |                                      | 54901-Misc Services/Charges          |                        | 92,000    |                         | 57,000    |          | (35,000)  |
|                                         |  |                                      | 54902-Registration/Schooling         |                        | 18,000    |                         | 18,000    |          | -         |
|                                         |  |                                      | 54904-Oth Dues/Subscriptns/Membershp |                        | 17,200    |                         | 17,200    |          | -         |
|                                         |  |                                      | 54909-Printing/Binding/Repro         |                        | 114,000   |                         | 155,650   |          | 41,650    |
|                                         |  |                                      | 54914-Bank Fees                      |                        | 258,000   |                         | 258,000   |          | -         |
|                                         |  |                                      | 54990-Bad Debt Expense/Nsf Checks    |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |  |                                      | 54999-Other Misc Charges             |                        | 2,600     |                         | 2,600     |          | -         |
|                                         |  |                                      | 59951-Reserve For Budget Adjustment  |                        | 500,000   |                         | 1,500,000 |          | 1,000,000 |
|                                         |  |                                      | 59954-Reserve For Total Cost Compens |                        | 106,880   |                         | 159,230   |          | 52,350    |
|                                         |  |                                      | 80101-Operating Transfers Out        |                        | 1,500,000 |                         | 1,500,000 |          | -         |
|                                         |  |                                      | 80102-Operating Transfer Out-Debt    |                        | 81,116    |                         | 81,094    |          | (22)      |
|                                         |  | 54110-Parks Athletics                |                                      | 140,000                | 1,024,120 | 140,000                 | 1,037,610 | -        | 13,490    |
|                                         |  | 36291-Other Rents/Charges            |                                      | 20,000                 |           | 20,000                  |           | -        |           |
|                                         |  | 36993-Admin Fee - Impact Fees        |                                      | 120,000                |           | 120,000                 |           | -        |           |
|                                         |  | 51001-Base Wages                     |                                      |                        | 315,181   |                         | 322,141   |          | 6,960     |
|                                         |  | 51002-Temp/Seasonal Wages            |                                      |                        | 291,724   |                         | 291,724   |          | -         |
|                                         |  | 51290-Longevity Pay                  |                                      |                        | 1,044     |                         | 1,044     |          | -         |
|                                         |  | 51640-Deferred Compensation-Matching |                                      |                        | 6,480     |                         | 6,480     |          | -         |
|                                         |  | 52110-Social Security                |                                      |                        | 47,844    |                         | 48,377    |          | 532       |
|                                         |  | 52210-Retirement                     |                                      |                        | 34,785    |                         | 35,550    |          | 766       |
|                                         |  | 52310-Medical Insurance              |                                      |                        | 60,036    |                         | 65,126    |          | 5,090     |
|                                         |  | 52320-Dental Insurance               |                                      |                        | 6,168     |                         | 6,168     |          | -         |
|                                         |  | 52330-Life Insurance                 |                                      |                        | 1,247     |                         | 1,258     |          | 11        |
|                                         |  | 52340-Disability Insurance           |                                      |                        | 431       |                         | 432       |          | 1         |
|                                         |  | 52400-Industrial Insurance           |                                      |                        | 717       |                         | 727       |          | 10        |
|                                         |  | 52600-Wa Paid Family & Medical Leave |                                      |                        | 829       |                         | 949       |          | 120       |
|                                         |  | 54402-Local Mileage                  |                                      |                        | 500       |                         | 500       |          | -         |
|                                         |  | 54902-Registration/Schooling         |                                      |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |  | 80102-Operating Transfer Out-Debt    |                                      |                        | 255,136   |                         | 255,136   |          | -         |
|                                         |  | 54111-Parks Youth Leagues            |                                      | 100,000                | 30,600    | 101,000                 | 30,600    | 1,000    | -         |
|                                         |  | 34761-Program Fees                   |                                      | 100,000                |           | 101,000                 |           | 1,000    |           |
|                                         |  | 53201-Operating Supplies             |                                      |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |  | 53250-Recreational Supplies          |                                      |                        | 28,600    |                         | 28,600    |          | -         |
|                                         |  | 54112-Parks Adult Flag Football      |                                      | 75,000                 | 6,700     | 75,000                  | 6,700     | -        | -         |
|                                         |  | 34765-Program Fees-Taxable           |                                      | 75,000                 |           | 75,000                  |           | -        |           |
|                                         |  | 53201-Operating Supplies             |                                      |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |  | 53202-Clothing                       |                                      |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |  | 53250-Recreational Supplies          |                                      |                        | 700       |                         | 700       |          | -         |
|                                         |  | 54113-Parks Adult Soccer             |                                      | 5,000                  | 400       | 5,000                   | 400       | -        | -         |
|                                         |  | 34765-Program Fees-Taxable           |                                      | 5,000                  |           | 5,000                   |           | -        |           |
|                                         |  | 53201-Operating Supplies             |                                      |                        | 400       |                         | 400       |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                      |  |  | 2025-26 Adopted Budget |          | 2025-26 Modified Budget |          | Change   |          |
|-----------------------------------------|--------------------------------------|--|--|------------------------|----------|-------------------------|----------|----------|----------|
| Fund > Department > Program > Type Code |                                      |  |  | Revenues               | Expenses | Revenues                | Expenses | Revenues | Expenses |
|                                         | 54114-Parks Adult Volleyball         |  |  | 269,200                | 21,000   | 264,600                 | 19,500   | (4,600)  | (1,500)  |
|                                         | 34765-Program Fees-Taxable           |  |  | 269,200                |          | 264,600                 |          | (4,600)  |          |
|                                         | 53201-Operating Supplies             |  |  |                        | 2,000    |                         | 2,500    |          | 500      |
|                                         | 53202-Clothing                       |  |  |                        | 7,000    |                         | 8,000    |          | 1,000    |
|                                         | 53250-Recreational Supplies          |  |  |                        | 12,000   |                         | 9,000    |          | (3,000)  |
|                                         | 54115-Parks Adult Softball           |  |  | 453,512                | 101,500  | 447,512                 | 101,500  | (6,000)  | -        |
|                                         | 34765-Program Fees-Taxable           |  |  | 453,512                |          | 447,512                 |          | (6,000)  |          |
|                                         | 53201-Operating Supplies             |  |  |                        | 3,000    |                         | 3,000    |          | -        |
|                                         | 53202-Clothing                       |  |  |                        | 9,500    |                         | 9,500    |          | -        |
|                                         | 53250-Recreational Supplies          |  |  |                        | 43,000   |                         | 43,000   |          | -        |
|                                         | 54201-Contractual Services           |  |  |                        | 46,000   |                         | 46,000   |          | -        |
|                                         | 54120-Personal Interest              |  |  |                        | 250,402  |                         | 251,242  |          | 841      |
|                                         | 51001-Base Wages                     |  |  |                        | 176,713  |                         | 176,998  |          | 284      |
|                                         | 51290-Longevity Pay                  |  |  |                        | 835      |                         | 835      |          | -        |
|                                         | 51640-Deferred Compensation-Matching |  |  |                        | 3,600    |                         | 3,600    |          | -        |
|                                         | 52110-Social Security                |  |  |                        | 13,582   |                         | 13,604   |          | 22       |
|                                         | 52210-Retirement                     |  |  |                        | 19,530   |                         | 19,562   |          | 31       |
|                                         | 52310-Medical Insurance              |  |  |                        | 28,612   |                         | 30,061   |          | 1,449    |
|                                         | 52320-Dental Insurance               |  |  |                        | 3,072    |                         | 3,072    |          | -        |
|                                         | 52330-Life Insurance                 |  |  |                        | 702      |                         | 695      |          | (7)      |
|                                         | 52340-Disability Insurance           |  |  |                        | 431      |                         | 432      |          | 1        |
|                                         | 52400-Industrial Insurance           |  |  |                        | 358      |                         | 363      |          | 5        |
|                                         | 52600-Wa Paid Family & Medical Leave |  |  |                        | 465      |                         | 521      |          | 56       |
|                                         | 54501-Operating Rentals/Leases       |  |  |                        | 1,500    |                         | 1,000    |          | (500)    |
|                                         | 54902-Registration/Schooling         |  |  |                        | 1,000    |                         | 500      |          | (500)    |
|                                         | 54122-Parks Camps                    |  |  | 123,900                | 75,812   | 130,105                 | 78,350   | 6,205    | 2,538    |
|                                         | 34761-Program Fees                   |  |  | 123,900                |          | 130,105                 |          | 6,205    |          |
|                                         | 51002-Temp/Seasonal Wages            |  |  |                        | 66,796   |                         | 69,334   |          | 2,538    |
|                                         | 52110-Social Security                |  |  |                        | 5,416    |                         | 5,416    |          | -        |
|                                         | 53250-Recreational Supplies          |  |  |                        | 3,600    |                         | 3,600    |          | -        |
|                                         | 54123-Parks Youth Programs           |  |  | 115,500                | 22,000   | 121,275                 | 32,000   | 5,775    | 10,000   |
|                                         | 34761-Program Fees                   |  |  | 115,500                |          | 121,275                 |          | 5,775    |          |
|                                         | 54201-Contractual Services           |  |  |                        | 22,000   |                         | 32,000   |          | 10,000   |
|                                         | 54124-Parks Adult Programs           |  |  | 51,660                 | 33,000   | 52,920                  | 36,000   | 1,260    | 3,000    |
|                                         | 34761-Program Fees                   |  |  | 51,660                 |          | 52,920                  |          | 1,260    |          |
|                                         | 54201-Contractual Services           |  |  |                        | 33,000   |                         | 36,000   |          | 3,000    |
|                                         | 54130-Parks Corbin Art Center        |  |  | 421,300                | 527,941  | 412,300                 | 549,493  | (9,000)  | 21,551   |
|                                         | 34761-Program Fees                   |  |  | 405,000                |          | 396,000                 |          | (9,000)  |          |
|                                         | 36240-Space Facilities Rent - St     |  |  | 16,300                 |          | 16,300                  |          | -        |          |
|                                         | 51001-Base Wages                     |  |  |                        | 151,819  |                         | 151,681  |          | (138)    |
|                                         | 51002-Temp/Seasonal Wages            |  |  |                        | 155,043  |                         | 164,654  |          | 9,611    |
|                                         | 51210-Overtime                       |  |  |                        | 100      |                         | 100      |          | -        |
|                                         | 51290-Longevity Pay                  |  |  |                        | 835      |                         | 835      |          | -        |
|                                         | 51400-Specialty Pay                  |  |  |                        | 400      |                         | 400      |          | -        |
|                                         | 51640-Deferred Compensation-Matching |  |  |                        | 2,880    |                         | 2,880    |          | -        |
|                                         | 52110-Social Security                |  |  |                        | 24,249   |                         | 24,238   |          | (11)     |
|                                         | 52210-Retirement                     |  |  |                        | 16,792   |                         | 16,777   |          | (15)     |
|                                         | 52310-Medical Insurance              |  |  |                        | 28,331   |                         | 24,391   |          | (3,940)  |
|                                         | 52320-Dental Insurance               |  |  |                        | 3,096    |                         | 3,096    |          | -        |
|                                         | 52330-Life Insurance                 |  |  |                        | 597      |                         | 590      |          | (8)      |
|                                         | 52400-Industrial Insurance           |  |  |                        | 358      |                         | 363      |          | 5        |
|                                         | 52600-Wa Paid Family & Medical Leave |  |  |                        | 400      |                         | 447      |          | 47       |
|                                         | 53201-Operating Supplies             |  |  |                        | 7,140    |                         | 6,140    |          | (1,000)  |
|                                         | 53250-Recreational Supplies          |  |  |                        | 18,600   |                         | 18,600   |          | -        |
|                                         | 53502-Minor Equipment                |  |  |                        | 4,000    |                         | 4,000    |          | -        |
|                                         | 54201-Contractual Services           |  |  |                        | 53,000   |                         | 53,000   |          | -        |
|                                         | 54209-It/Data Services               |  |  |                        | 3,000    |                         | 3,000    |          | -        |
|                                         | 54301-Telephone                      |  |  |                        | 2,400    |                         | 2,400    |          | -        |
|                                         | 54302-Cell Phone                     |  |  |                        | 2,400    |                         | 2,400    |          | -        |
|                                         | 54402-Local Mileage                  |  |  |                        | 1,400    |                         | 1,400    |          | -        |
|                                         | 54701-Public Utility Service         |  |  |                        | 27,600   |                         | 41,600   |          | 14,000   |
|                                         | 54702-Utility Light/Power Service    |  |  |                        | 8,800    |                         | 8,800    |          | -        |
|                                         | 54706-Utility Natural Gas            |  |  |                        | 7,900    |                         | 7,900    |          | -        |
|                                         | 54850-Other Repairs/Maintenance      |  |  |                        | 3,800    |                         | 3,800    |          | -        |
|                                         | 54902-Registration/Schooling         |  |  |                        | 3,000    |                         | 2,000    |          | (1,000)  |
|                                         | 54920-Alarm/Security Services        |  |  |                        | -        |                         | 4,000    |          | 4,000    |
|                                         | 54140-Parks Outdoor Programs         |  |  | 256,000                | 491,125  | 268,000                 | 504,652  | 12,000   | 13,527   |
|                                         | 34761-Program Fees                   |  |  | 166,000                |          | 170,000                 |          | 4,000    |          |
|                                         | 34765-Program Fees-Taxable           |  |  | 90,000                 |          | 98,000                  |          | 8,000    |          |
|                                         | 51001-Base Wages                     |  |  |                        | 176,713  |                         | 176,998  |          | 284      |
|                                         | 51002-Temp/Seasonal Wages            |  |  |                        | 100,033  |                         | 104,998  |          | 4,965    |
|                                         | 51210-Overtime                       |  |  |                        | 5,000    |                         | 5,000    |          | -        |
|                                         | 51290-Longevity Pay                  |  |  |                        | 800      |                         | 800      |          | -        |
|                                         | 51640-Deferred Compensation-Matching |  |  |                        | 3,600    |                         | 3,600    |          | -        |
|                                         | 52110-Social Security                |  |  |                        | 21,691   |                         | 21,713   |          | 22       |
|                                         | 52210-Retirement                     |  |  |                        | 19,527   |                         | 19,558   |          | 31       |
|                                         | 52310-Medical Insurance              |  |  |                        | 18,383   |                         | 19,353   |          | 970      |
|                                         | 52320-Dental Insurance               |  |  |                        | 3,072    |                         | 3,072    |          | -        |
|                                         | 52330-Life Insurance                 |  |  |                        | 702      |                         | 695      |          | (7)      |
|                                         | 52340-Disability Insurance           |  |  |                        | 431      |                         | 432      |          | 1        |
|                                         | 52400-Industrial Insurance           |  |  |                        | 358      |                         | 363      |          | 5        |
|                                         | 52600-Wa Paid Family & Medical Leave |  |  |                        | 465      |                         | 521      |          | 56       |
|                                         | 53101-Office Supplies                |  |  |                        | 600      |                         | 600      |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |             |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|--|-------------|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |  |             |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |  |             | 53201-Operating Supplies             |                        |           | 2,600                   |           | 4,300    | 1,700    |
|                                         |  |             | 53250-Recreational Supplies          |                        |           | 1,000                   |           | 2,500    | 1,500    |
|                                         |  |             | 54201-Contractual Services           |                        | 122,000   |                         | 126,000   |          | 4,000    |
|                                         |  |             | 54402-Local Mileage                  |                        | 1,250     |                         | 1,250     |          | -        |
|                                         |  |             | 54404-Operational Travel             |                        | 3,300     |                         | 3,300     |          | -        |
|                                         |  |             | 54702-Utility Light/Power Service    |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |             | 54850-Other Repairs/Maintenance      |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  |             | 54902-Registration/Schooling         |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |             | 54904-Oth Dues/Subscriptns/Membershp |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |             | 54908-Permits/Other Fees             |                        | 600       |                         | 600       |          | -        |
|                                         |  | 54150-Parks | Aquatics                             | 675,500                | 2,869,818 | 675,500                 | 3,090,375 | -        | 220,557  |
|                                         |  |             | 34171-Vending Machine Sales          | 2,000                  |           | 2,000                   |           | -        |          |
|                                         |  |             | 34761-Program Fees                   | 514,500                |           | 514,500                 |           | -        |          |
|                                         |  |             | 34795-Advertising                    | 9,000                  |           | 9,000                   |           | -        |          |
|                                         |  |             | 34799-Other Misc                     | 2,000                  |           | 2,000                   |           | -        |          |
|                                         |  |             | 36291-Other Rents/Charges            | 120,000                |           | 120,000                 |           | -        |          |
|                                         |  |             | 36710-Contributions/Donations        | 28,000                 |           | 28,000                  |           | -        |          |
|                                         |  |             | 51001-Base Wages                     |                        | 270,066   |                         | 272,286   |          | 2,219    |
|                                         |  |             | 51002-Temp/Seasonal Wages            |                        | 1,313,500 |                         | 1,353,349 |          | 39,849   |
|                                         |  |             | 51210-Overtime                       |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  |             | 51290-Longevity Pay                  |                        | 778       |                         | 705       |          | (73)     |
|                                         |  |             | 51400-Specialty Pay                  |                        | 200       |                         | 200       |          | -        |
|                                         |  |             | 51605-Cell Phone Allowance           |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |             | 51640-Deferred Compensation-Matching |                        | 5,328     |                         | 5,328     |          | -        |
|                                         |  |             | 52110-Social Security                |                        | 127,220   |                         | 127,384   |          | 164      |
|                                         |  |             | 52210-Retirement                     |                        | 29,793    |                         | 30,029    |          | 236      |
|                                         |  |             | 52310-Medical Insurance              |                        | 40,474    |                         | 46,940    |          | 6,466    |
|                                         |  |             | 52320-Dental Insurance               |                        | 4,930     |                         | 4,930     |          | -        |
|                                         |  |             | 52330-Life Insurance                 |                        | 1,067     |                         | 1,062     |          | (4)      |
|                                         |  |             | 52340-Disability Insurance           |                        | 430       |                         | 431       |          | 1        |
|                                         |  |             | 52400-Industrial Insurance           |                        | 573       |                         | 582       |          | 8        |
|                                         |  |             | 52600-Wa Paid Family & Medical Leave |                        | 710       |                         | 800       |          | 90       |
|                                         |  |             | 53101-Office Supplies                |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |             | 53201-Operating Supplies             |                        | 32,000    |                         | 32,000    |          | -        |
|                                         |  |             | 53202-Clothing                       |                        | 8,000     |                         | 8,000     |          | -        |
|                                         |  |             | 53203-Chemical/Lab Supplies          |                        | 300,000   |                         | 320,000   |          | 20,000   |
|                                         |  |             | 53501-Small Tools                    |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |             | 53502-Minor Equipment                |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |  |             | 54201-Contractual Services           |                        | 22,000    |                         | 22,000    |          | -        |
|                                         |  |             | 54209-It/Data Services               |                        | 4,800     |                         | 11,400    |          | 6,600    |
|                                         |  |             | 54401-Airfare                        |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |             | 54402-Local Mileage                  |                        | 2,250     |                         | 2,250     |          | -        |
|                                         |  |             | 54501-Operating Rentals/Leases       |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  |             | 54701-Public Utility Service         |                        | 410,000   |                         | 445,000   |          | 35,000   |
|                                         |  |             | 54702-Utility Light/Power Service    |                        | 152,000   |                         | 152,000   |          | -        |
|                                         |  |             | 54703-Util Garbage/Waste Removal     |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |             | 54706-Utility Natural Gas            |                        | 20,700    |                         | 110,700   |          | 90,000   |
|                                         |  |             | 54801-Repairs/Maintenance            |                        | 70,000    |                         | 90,000    |          | 20,000   |
|                                         |  |             | 54902-Registration/Schooling         |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |             | 54908-Permits/Other Fees             |                        | 30,000    |                         | 30,000    |          | -        |
|                                         |  |             | 54999-Other Misc Charges             |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  | 54160-Parks | Therapeutic Recreation Service       | 222,000                | 458,619   | 232,000                 | 446,410   | 10,000   | (12,209) |
|                                         |  |             | 34660-Developmental Disab Serv/Chrg  | 220,000                |           | 230,000                 |           | 10,000   |          |
|                                         |  |             | 36710-Contributions/Donations        | 2,000                  |           | 2,000                   |           | -        |          |
|                                         |  |             | 51001-Base Wages                     |                        | 176,713   |                         | 150,781   |          | (25,932) |
|                                         |  |             | 51002-Temp/Seasonal Wages            |                        | 88,725    |                         | 94,950    |          | 6,225    |
|                                         |  |             | 51210-Overtime                       |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  |             | 51290-Longevity Pay                  |                        | 1,670     |                         | 835       |          | (835)    |
|                                         |  |             | 51605-Cell Phone Allowance           |                        | 1,400     |                         | 1,400     |          | -        |
|                                         |  |             | 51640-Deferred Compensation-Matching |                        | 3,600     |                         | 3,330     |          | (270)    |
|                                         |  |             | 52110-Social Security                |                        | 20,840    |                         | 18,793    |          | (2,048)  |
|                                         |  |             | 52210-Retirement                     |                        | 19,622    |                         | 16,678    |          | (2,944)  |
|                                         |  |             | 52310-Medical Insurance              |                        | 28,612    |                         | 32,910    |          | 4,298    |
|                                         |  |             | 52320-Dental Insurance               |                        | 3,072     |                         | 3,072     |          | -        |
|                                         |  |             | 52330-Life Insurance                 |                        | 705       |                         | 592       |          | (113)    |
|                                         |  |             | 52340-Disability Insurance           |                        | 433       |                         | 368       |          | (65)     |
|                                         |  |             | 52400-Industrial Insurance           |                        | 358       |                         | 363       |          | 5        |
|                                         |  |             | 52600-Wa Paid Family & Medical Leave |                        | 467       |                         | 397       |          | (70)     |
|                                         |  |             | 53201-Operating Supplies             |                        | 15,000    |                         | 18,000    |          | 3,000    |
|                                         |  |             | 53202-Clothing                       |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  |             | 53250-Recreational Supplies          |                        | 34,000    |                         | 34,000    |          | -        |
|                                         |  |             | 54201-Contractual Services           |                        | 46,000    |                         | 52,540    |          | 6,540    |
|                                         |  |             | 54402-Local Mileage                  |                        | 2,800     |                         | 2,800     |          | -        |
|                                         |  |             | 54702-Utility Light/Power Service    |                        | 700       |                         | 700       |          | -        |
|                                         |  |             | 54803-Equipment Repairs/Maintenance  |                        | 500       |                         | 500       |          | -        |
|                                         |  |             | 54902-Registration/Schooling         |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |             | 54904-Oth Dues/Subscriptns/Membershp |                        | 200       |                         | 200       |          | -        |
|                                         |  |             | 54908-Permits/Other Fees             |                        | 200       |                         | 200       |          | -        |
|                                         |  |             | 54909-Printing/Binding/Repro         |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  | 54170-Parks | Sports Complexes                     |                        | 491,654   |                         | 498,070   |          | 6,416    |
|                                         |  |             | 51001-Base Wages                     |                        | 356,002   |                         | 356,818   |          | 816      |
|                                         |  |             | 51290-Longevity Pay                  |                        | 555       |                         | 948       |          | 393      |
|                                         |  |             | 51640-Deferred Compensation-Matching |                        | 4,896     |                         | 6,336     |          | 1,440    |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                   |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|-----------------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |                                   |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |                                   | 52110-Social Security                |  |                        | 27,277    |                         | 27,369    |          | 93       |
|                                         |                                   | 52210-Retirement                     |  |                        | 39,221    |                         | 39,354    |          | 133      |
|                                         |                                   | 52310-Medical Insurance              |  |                        | 52,038    |                         | 55,459    |          | 3,422    |
|                                         |                                   | 52320-Dental Insurance               |  |                        | 8,359     |                         | 8,359     |          | -        |
|                                         |                                   | 52330-Life Insurance                 |  |                        | 1,404     |                         | 1,392     |          | (12)     |
|                                         |                                   | 52400-Industrial Insurance           |  |                        | 967       |                         | 981       |          | 14       |
|                                         |                                   | 52600-Wa Paid Family & Medical Leave |  |                        | 934       |                         | 1,052     |          | 118      |
|                                         | 54171-Parks Dwight Merkel         |                                      |  | 691,000                | 1,064,688 | 691,000                 | 1,108,688 | -        | 44,000   |
|                                         |                                   | 34795-Advertising                    |  | 11,000                 |           | 11,000                  |           | -        |          |
|                                         |                                   | 34799-Other Misc                     |  | 2,000                  |           | 2,000                   |           | -        |          |
|                                         |                                   | 36240-Space Facilities Rent - St     |  | 666,000                |           | 666,000                 |           | -        |          |
|                                         |                                   | 36250-Space/Facility Lease-Lt        |  | 12,000                 |           | 12,000                  |           | -        |          |
|                                         |                                   | 51002-Temp/Seasonal Wages            |  |                        | 465,726   |                         | 465,726   |          | -        |
|                                         |                                   | 51210-Overtime                       |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |                                   | 52110-Social Security                |  |                        | 37,762    |                         | 37,762    |          | -        |
|                                         |                                   | 53201-Operating Supplies             |  |                        | 70,000    |                         | 85,000    |          | 15,000   |
|                                         |                                   | 53303-Motor Fuel-Outside Vendor      |  |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |                                   | 54201-Contractual Services           |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |                                   | 54209-It/Data Services               |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |                                   | 54264-Wa Dept Of Revenue             |  |                        | -         |                         | 9,000     |          | 9,000    |
|                                         |                                   | 54301-Telephone                      |  |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |                                   | 54302-Cell Phone                     |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |                                   | 54501-Operating Rentals/Leases       |  |                        | 102,600   |                         | 102,600   |          | -        |
|                                         |                                   | 54701-Public Utility Service         |  |                        | 152,000   |                         | 172,000   |          | 20,000   |
|                                         |                                   | 54702-Utility Light/Power Service    |  |                        | 146,000   |                         | 146,000   |          | -        |
|                                         |                                   | 54801-Repairs/Maintenance            |  |                        | 44,000    |                         | 44,000    |          | -        |
|                                         |                                   | 54803-Equipment Repairs/Maintenance  |  |                        | 22,000    |                         | 22,000    |          | -        |
|                                         |                                   | 54908-Permits/Other Fees             |  |                        | 600       |                         | 600       |          | -        |
|                                         | 54172-Parks Franklin Park         |                                      |  | 97,218                 | 65,420    | 97,218                  | 71,420    | -        | 6,000    |
|                                         |                                   | 36240-Space Facilities Rent - St     |  | 97,218                 |           | 97,218                  |           | -        |          |
|                                         |                                   | 51210-Overtime                       |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                                   | 53201-Operating Supplies             |  |                        | 9,000     |                         | 9,000     |          | -        |
|                                         |                                   | 54702-Utility Light/Power Service    |  |                        | 35,020    |                         | 35,020    |          | -        |
|                                         |                                   | 54801-Repairs/Maintenance            |  |                        | 1,400     |                         | 1,400     |          | -        |
|                                         |                                   | 54802-Building Repairs/Maintenance   |  |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |                                   | 54803-Equipment Repairs/Maintenance  |  |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |                                   | 54852-General Repairs/Maint          |  |                        | -         |                         | 6,000     |          | 6,000    |
|                                         | 54173-Parks Southeast             |                                      |  | 101,401                | 76,800    | 101,401                 | 86,800    | -        | 10,000   |
|                                         |                                   | 34795-Advertising                    |  | 2,000                  |           | 2,000                   |           | -        |          |
|                                         |                                   | 36240-Space Facilities Rent - St     |  | 99,401                 |           | 99,401                  |           | -        |          |
|                                         |                                   | 51210-Overtime                       |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                                   | 53201-Operating Supplies             |  |                        | 8,000     |                         | 18,000    |          | 10,000   |
|                                         |                                   | 54701-Public Utility Service         |  |                        | 52,000    |                         | 52,000    |          | -        |
|                                         |                                   | 54702-Utility Light/Power Service    |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |                                   | 54801-Repairs/Maintenance            |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                                   | 54803-Equipment Repairs/Maintenance  |  |                        | 1,600     |                         | 1,600     |          | -        |
|                                         |                                   | 54908-Permits/Other Fees             |  |                        | 200       |                         | 200       |          | -        |
|                                         | 54180-Parks Community Centers     |                                      |  |                        | 1,284,946 |                         | 1,284,946 |          | -        |
|                                         |                                   | 54143-IF Operating Leases            |  |                        | 15,000    |                         | 15,000    |          | -        |
|                                         |                                   | 54201-Contractual Services           |  |                        | 1,259,646 |                         | 1,259,646 |          | -        |
|                                         |                                   | 54702-Utility Light/Power Service    |  |                        | 10,300    |                         | 10,300    |          | -        |
|                                         | 54190-Parks Recreation Grants     |                                      |  |                        | 18,900    |                         | 18,900    |          | -        |
|                                         |                                   | 54143-IF Operating Leases            |  |                        | 18,900    |                         | 18,900    |          | -        |
|                                         | 54310-Riverfront Park Maintenance |                                      |  |                        | 569,447   |                         | 601,478   |          | 32,031   |
|                                         |                                   | 51001-Base Wages                     |  |                        | 118,848   |                         | 156,592   |          | 37,744   |
|                                         |                                   | 51210-Overtime                       |  |                        | 8,000     |                         | 8,000     |          | -        |
|                                         |                                   | 51290-Longevity Pay                  |  |                        | -         |                         | 392       |          | 392      |
|                                         |                                   | 51640-Deferred Compensation-Matching |  |                        | 2,304     |                         | 2,592     |          | 288      |
|                                         |                                   | 52110-Social Security                |  |                        | 9,092     |                         | 12,009    |          | 2,917    |
|                                         |                                   | 52210-Retirement                     |  |                        | 13,073    |                         | 17,268    |          | 4,195    |
|                                         |                                   | 52310-Medical Insurance              |  |                        | 40,260    |                         | 32,311    |          | (7,950)  |
|                                         |                                   | 52320-Dental Insurance               |  |                        | 3,096     |                         | 3,096     |          | -        |
|                                         |                                   | 52330-Life Insurance                 |  |                        | 441       |                         | 591       |          | 151      |
|                                         |                                   | 52400-Industrial Insurance           |  |                        | 358       |                         | 363       |          | 5        |
|                                         |                                   | 52600-Wa Paid Family & Medical Leave |  |                        | 311       |                         | 471       |          | 160      |
|                                         |                                   | 54302-Cell Phone                     |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                                   | 54303-Mobile Broadband               |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                                   | 54324-IF IT Replacement              |  |                        | 12,240    |                         | 6,120     |          | (6,120)  |
|                                         |                                   | 80102-Operating Transfer Out-Debt    |  |                        | 357,422   |                         | 357,672   |          | 250      |
|                                         | 54311-Parks Grounds/Facilities    |                                      |  |                        | 4,592,789 |                         | 4,856,857 |          | 264,068  |
|                                         |                                   | 51001-Base Wages                     |  |                        | 1,597,910 |                         | 1,645,570 |          | 47,660   |
|                                         |                                   | 51002-Temp/Seasonal Wages            |  |                        | 740,000   |                         | 767,000   |          | 27,000   |
|                                         |                                   | 51210-Overtime                       |  |                        | 44,000    |                         | 44,000    |          | -        |
|                                         |                                   | 51225-Standby Pay                    |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |                                   | 51230-Shift Differential Premium     |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |                                   | 51290-Longevity Pay                  |  |                        | 4,063     |                         | 4,333     |          | 270      |
|                                         |                                   | 51400-Specialty Pay                  |  |                        | 1,200     |                         | 1,200     |          | -        |
|                                         |                                   | 51640-Deferred Compensation-Matching |  |                        | 27,648    |                         | 26,784    |          | (864)    |
|                                         |                                   | 52110-Social Security                |  |                        | 182,551   |                         | 186,218   |          | 3,667    |
|                                         |                                   | 52210-Retirement                     |  |                        | 176,217   |                         | 181,489   |          | 5,272    |
|                                         |                                   | 52310-Medical Insurance              |  |                        | 307,695   |                         | 313,912   |          | 6,217    |
|                                         |                                   | 52320-Dental Insurance               |  |                        | 37,152    |                         | 37,152    |          | -        |
|                                         |                                   | 52330-Life Insurance                 |  |                        | 6,255     |                         | 6,385     |          | 130      |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                             |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|-----------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |                             |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |                             | 52400-Industrial Insurance           |  |                        | 4,300     |                         | 4,362     |          | 62       |
|                                         |                             | 52600-Wa Paid Family & Medical Leave |  |                        | 4,197     |                         | 4,852     |          | 655      |
|                                         |                             | 53201-Operating Supplies             |  |                        | 136,000   |                         | 136,000   |          | -        |
|                                         |                             | 53202-Clothing                       |  |                        | 24,000    |                         | 24,000    |          | -        |
|                                         |                             | 53501-Small Tools                    |  |                        | 12,000    |                         | 12,000    |          | -        |
|                                         |                             | 53502-Minor Equipment                |  |                        | 152,000   |                         | 152,000   |          | -        |
|                                         |                             | 54201-Contractual Services           |  |                        | 100,000   |                         | 165,000   |          | 65,000   |
|                                         |                             | 54209-It/Data Services               |  |                        | 12,400    |                         | 12,400    |          | -        |
|                                         |                             | 54301-Telephone                      |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                             | 54302-Cell Phone                     |  |                        | 12,200    |                         | 12,200    |          | -        |
|                                         |                             | 54303-Mobile Broadband               |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                             | 54501-Operating Rentals/Leases       |  |                        | 52,000    |                         | 41,000    |          | (11,000) |
|                                         |                             | 54701-Public Utility Service         |  |                        | 240,000   |                         | 340,000   |          | 100,000  |
|                                         |                             | 54702-Utility Light/Power Service    |  |                        | 372,000   |                         | 392,000   |          | 20,000   |
|                                         |                             | 54703-Util Garbage/Waste Removal     |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                             | 54706-Utility Natural Gas            |  |                        | 100,000   |                         | 100,000   |          | -        |
|                                         |                             | 54801-Repairs/Maintenance            |  |                        | 70,000    |                         | 70,000    |          | -        |
|                                         |                             | 54802-Building Repairs/Maintenance   |  |                        | 40,000    |                         | 40,000    |          | -        |
|                                         |                             | 54803-Equipment Repairs/Maintenance  |  |                        | 70,000    |                         | 70,000    |          | -        |
|                                         |                             | 54902-Registration/Schooling         |  |                        | 12,000    |                         | 12,000    |          | -        |
|                                         |                             | 54906-Laundry/Janitorial Services    |  |                        | 14,000    |                         | 14,000    |          | -        |
|                                         |                             | 54908-Permits/Other Fees             |  |                        | 16,000    |                         | 16,000    |          | -        |
|                                         |                             | 54920-Alarm/Security Services        |  |                        | 15,000    |                         | 15,000    |          | -        |
|                                         | 54312-Parks                 | Mechanical                           |  |                        | 1,274,711 |                         | 1,269,094 |          | (5,617)  |
|                                         |                             | 51001-Base Wages                     |  |                        | 436,292   |                         | 435,855   |          | (437)    |
|                                         |                             | 51002-Temp/Seasonal Wages            |  |                        | 66,600    |                         | 66,600    |          | -        |
|                                         |                             | 51210-Overtime                       |  |                        | 26,000    |                         | 26,000    |          | -        |
|                                         |                             | 51290-Longevity Pay                  |  |                        | 1,662     |                         | 1,662     |          | -        |
|                                         |                             | 51640-Deferred Compensation-Matching |  |                        | 8,064     |                         | 8,136     |          | 72       |
|                                         |                             | 52110-Social Security                |  |                        | 38,903    |                         | 38,870    |          | (33)     |
|                                         |                             | 52210-Retirement                     |  |                        | 48,175    |                         | 48,127    |          | (48)     |
|                                         |                             | 52310-Medical Insurance              |  |                        | 93,814    |                         | 98,537    |          | 4,724    |
|                                         |                             | 52320-Dental Insurance               |  |                        | 9,288     |                         | 9,288     |          | -        |
|                                         |                             | 52330-Life Insurance                 |  |                        | 1,691     |                         | 1,679     |          | (12)     |
|                                         |                             | 52400-Industrial Insurance           |  |                        | 1,075     |                         | 1,090     |          | 15       |
|                                         |                             | 52600-Wa Paid Family & Medical Leave |  |                        | 1,148     |                         | 1,249     |          | 102      |
|                                         |                             | 53202-Clothing                       |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                             | 53210-Repair & Maintenance Supplies  |  |                        | 20,000    |                         | 20,000    |          | -        |
|                                         |                             | 53501-Small Tools                    |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |                             | 53502-Minor Equipment                |  |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |                             | 54201-Contractual Services           |  |                        | 480,000   |                         | 470,000   |          | (10,000) |
|                                         |                             | 54302-Cell Phone                     |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                             | 54501-Operating Rentals/Leases       |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                             | 54801-Repairs/Maintenance            |  |                        | 20,000    |                         | 20,000    |          | -        |
|                                         |                             | 54908-Permits/Other Fees             |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         | 54313-Huntington Park       |                                      |  | 132,000                | 98,000    | 106,000                 | 98,000    | (26,000) | -        |
|                                         |                             | 34791-Other Culture/Recreation Fees  |  | 52,000                 |           | 26,000                  |           | (26,000) |          |
|                                         |                             | 34919-IF Other General Govt Services |  | 80,000                 |           | 80,000                  |           | -        |          |
|                                         |                             | 51002-Temp/Seasonal Wages            |  |                        | 74,000    |                         | 74,000    |          | -        |
|                                         |                             | 52110-Social Security                |  |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |                             | 53201-Operating Supplies             |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                             | 53502-Minor Equipment                |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                             | 54801-Repairs/Maintenance            |  |                        | 6,000     |                         | 6,000     |          | -        |
|                                         | 54314-Parks Rotary Fountain |                                      |  |                        | 25,800    |                         | 25,800    |          | -        |
|                                         |                             | 53201-Operating Supplies             |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                             | 53502-Minor Equipment                |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |                             | 54201-Contractual Services           |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                             | 54801-Repairs/Maintenance            |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                             | 54803-Equipment Repairs/Maintenance  |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                             | 54908-Permits/Other Fees             |  |                        | 800       |                         | 800       |          | -        |
|                                         | 54330-Parks Attractions     |                                      |  | -                      | 443,599   | 62,000                  | 448,478   | 62,000   | 4,879    |
|                                         |                             | 36250-Space/Facility Lease-Lt        |  | -                      |           | 50,000                  |           | 50,000   |          |
|                                         |                             | 36284-Concessions-Contracted         |  | -                      |           | 12,000                  |           | 12,000   |          |
|                                         |                             | 51001-Base Wages                     |  |                        | 300,973   |                         | 301,470   |          | 497      |
|                                         |                             | 51290-Longevity Pay                  |  |                        | 1,401     |                         | 1,401     |          | -        |
|                                         |                             | 51640-Deferred Compensation-Matching |  |                        | 3,600     |                         | 5,400     |          | 1,800    |
|                                         |                             | 52110-Social Security                |  |                        | 23,132    |                         | 23,170    |          | 38       |
|                                         |                             | 52210-Retirement                     |  |                        | 33,261    |                         | 33,316    |          | 55       |
|                                         |                             | 52310-Medical Insurance              |  |                        | 46,439    |                         | 48,832    |          | 2,393    |
|                                         |                             | 52320-Dental Insurance               |  |                        | 6,144     |                         | 6,144     |          | -        |
|                                         |                             | 52330-Life Insurance                 |  |                        | 1,206     |                         | 1,194     |          | (12)     |
|                                         |                             | 52340-Disability Insurance           |  |                        | 735       |                         | 736       |          | 1        |
|                                         |                             | 52400-Industrial Insurance           |  |                        | 717       |                         | 727       |          | 10       |
|                                         |                             | 52600-Wa Paid Family & Medical Leave |  |                        | 792       |                         | 890       |          | 97       |
|                                         |                             | 53202-Clothing                       |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                             | 54264-Wa Dept Of Revenue             |  |                        | 7,000     |                         | 7,000     |          | -        |
|                                         |                             | 54302-Cell Phone                     |  |                        | 2,200     |                         | 2,200     |          | -        |
|                                         |                             | 54303-Mobile Broadband               |  |                        | 6,000     |                         | 6,000     |          | -        |
|                                         | 54331-Parks Sky Ride        |                                      |  | 2,500,000              | 174,000   | 2,580,000               | 234,000   | 80,000   | 60,000   |
|                                         |                             | 34731-Activity Fees                  |  | 2,500,000              |           | 2,580,000               |           | 80,000   |          |
|                                         |                             | 51002-Temp/Seasonal Wages            |  |                        | 144,300   |                         | 144,300   |          | -        |
|                                         |                             | 52110-Social Security                |  |                        | 11,700    |                         | 11,700    |          | -        |
|                                         |                             | 53201-Operating Supplies             |  |                        | 4,000     |                         | 4,000     |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |             |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|-------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |             |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |             | 54201-Contractual Services           |  |                        | -         |                         | 60,000    |          | 60,000   |
|                                         |             | 54264-Wa Dept Of Revenue             |  |                        | 12,000    |                         | 12,000    |          | -        |
|                                         |             | 54999-Other Misc Charges             |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         | 54332-Parks | Looft Carrousel                      |  | 880,000                | 181,200   | 880,000                 | 181,200   | -        | -        |
|                                         |             | 34731-Activity Fees                  |  | 880,000                |           | 880,000                 |           | -        |          |
|                                         |             | 51002-Temp/Seasonal Wages            |  |                        | 135,050   |                         | 135,050   |          | -        |
|                                         |             | 52110-Social Security                |  |                        | 10,950    |                         | 10,950    |          | -        |
|                                         |             | 53201-Operating Supplies             |  |                        | 7,000     |                         | 7,000     |          | -        |
|                                         |             | 54264-Wa Dept Of Revenue             |  |                        | 8,000     |                         | 8,000     |          | -        |
|                                         |             | 54706-Utility Natural Gas            |  |                        | 18,200    |                         | 18,200    |          | -        |
|                                         |             | 54999-Other Misc Charges             |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         | 54333-Parks | Ice Ribbon                           |  | 1,238,000              | 333,438   | 1,238,000               | 358,438   | -        | 25,000   |
|                                         |             | 34731-Activity Fees                  |  |                        | 740,000   |                         | 740,000   |          | -        |
|                                         |             | 34791-Other Culture/Recreation Fees  |  | 460,000                |           | 460,000                 |           | -        |          |
|                                         |             | 34797-Sponsorship Fees               |  | 36,000                 |           | 36,000                  |           | -        |          |
|                                         |             | 34799-Other Misc                     |  | 2,000                  |           | 2,000                   |           | -        |          |
|                                         |             | 51002-Temp/Seasonal Wages            |  |                        | 157,250   |                         | 182,250   |          | 25,000   |
|                                         |             | 52110-Social Security                |  |                        | 12,750    |                         | 12,750    |          | -        |
|                                         |             | 53201-Operating Supplies             |  |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |             | 53502-Minor Equipment                |  |                        | 20,000    |                         | 20,000    |          | -        |
|                                         |             | 54264-Wa Dept Of Revenue             |  |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |             | 54701-Public Utility Service         |  |                        | 32,350    |                         | 32,350    |          | -        |
|                                         |             | 54999-Other Misc Charges             |  |                        | 14,000    |                         | 14,000    |          | -        |
|                                         |             | 80102-Operating Transfer Out-Debt    |  |                        | 86,088    |                         | 86,088    |          | -        |
|                                         | 54334-Parks | Skate Ribbon                         |  | 60,000                 | 164,000   | 60,000                  | 164,000   | -        | -        |
|                                         |             | 34791-Other Culture/Recreation Fees  |  | 60,000                 |           | 60,000                  |           | -        |          |
|                                         |             | 51002-Temp/Seasonal Wages            |  |                        | 129,500   |                         | 129,500   |          | -        |
|                                         |             | 51210-Overtime                       |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |             | 52110-Social Security                |  |                        | 10,500    |                         | 10,500    |          | -        |
|                                         |             | 53201-Operating Supplies             |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |             | 53502-Minor Equipment                |  |                        | 20,000    |                         | 20,000    |          | -        |
|                                         |             | 54999-Other Misc Charges             |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         | 54341-Parks | Pavillion Productions                |  | 1,774,000              | 1,310,311 | 1,889,000               | 1,320,088 | 115,000  | 9,776    |
|                                         |             | 34741-Event Admission Fees           |  | 154,000                |           | 154,000                 |           | -        |          |
|                                         |             | 34742-Box Office                     |  | 600,000                |           | 600,000                 |           | -        |          |
|                                         |             | 34797-Sponsorship Fees               |  | 290,000                |           | 405,000                 |           | 115,000  |          |
|                                         |             | 36240-Space Facilities Rent - St     |  | 300,000                |           | 300,000                 |           | -        |          |
|                                         |             | 36284-Concessions-Contracted         |  | 430,000                |           | 430,000                 |           | -        |          |
|                                         |             | 51001-Base Wages                     |  |                        | 188,881   |                         | 182,572   |          | (6,309)  |
|                                         |             | 51002-Temp/Seasonal Wages            |  |                        | 7,400     |                         | 7,400     |          | -        |
|                                         |             | 51210-Overtime                       |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |             | 51290-Longevity Pay                  |  |                        | 49        |                         | -         |          | (49)     |
|                                         |             | 51640-Deferred Compensation-Matching |  |                        | 2,880     |                         | 3,492     |          | 612      |
|                                         |             | 52110-Social Security                |  |                        | 15,053    |                         | 14,567    |          | (486)    |
|                                         |             | 52210-Retirement                     |  |                        | 20,782    |                         | 20,083    |          | (699)    |
|                                         |             | 52310-Medical Insurance              |  |                        | 35,444    |                         | 38,169    |          | 2,725    |
|                                         |             | 52320-Dental Insurance               |  |                        | 3,686     |                         | 3,686     |          | -        |
|                                         |             | 52330-Life Insurance                 |  |                        | 752       |                         | 717       |          | (34)     |
|                                         |             | 52340-Disability Insurance           |  |                        | 459       |                         | 444       |          | (15)     |
|                                         |             | 52400-Industrial Insurance           |  |                        | 430       |                         | 436       |          | 6        |
|                                         |             | 52600-Wa Paid Family & Medical Leave |  |                        | 495       |                         | 521       |          | 26       |
|                                         |             | 53201-Operating Supplies             |  |                        | 25,000    |                         | 25,000    |          | -        |
|                                         |             | 53502-Minor Equipment                |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |             | 54201-Contractual Services           |  |                        | 940,000   |                         | 954,000   |          | 14,000   |
|                                         |             | 54209-It/Data Services               |  |                        | 11,000    |                         | 11,000    |          | -        |
|                                         |             | 54302-Cell Phone                     |  |                        | 8,000     |                         | 8,000     |          | -        |
|                                         |             | 54303-Mobile Broadband               |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |             | 54501-Operating Rentals/Leases       |  |                        | 24,000    |                         | 24,000    |          | -        |
|                                         |             | 54908-Permits/Other Fees             |  |                        | 8,000     |                         | 8,000     |          | -        |
|                                         | 54342-Parks | General Events                       |  | 460,000                | 617,769   | 460,000                 | 603,801   | -        | (13,968) |
|                                         |             | 34176-Concessions                    |  | 280,000                |           | 280,000                 |           | -        |          |
|                                         |             | 36240-Space Facilities Rent - St     |  | 180,000                |           | 180,000                 |           | -        |          |
|                                         |             | 51001-Base Wages                     |  |                        | 282,090   |                         | 266,295   |          | (15,794) |
|                                         |             | 51002-Temp/Seasonal Wages            |  |                        | 46,250    |                         | 46,250    |          | -        |
|                                         |             | 51210-Overtime                       |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |             | 51290-Longevity Pay                  |  |                        | 1,161     |                         | 644       |          | (517)    |
|                                         |             | 51640-Deferred Compensation-Matching |  |                        | 720       |                         | 1,638     |          | 918      |
|                                         |             | 52110-Social Security                |  |                        | 25,419    |                         | 24,171    |          | (1,248)  |
|                                         |             | 52210-Retirement                     |  |                        | 31,158    |                         | 29,363    |          | (1,794)  |
|                                         |             | 52310-Medical Insurance              |  |                        | 52,241    |                         | 56,798    |          | 4,557    |
|                                         |             | 52320-Dental Insurance               |  |                        | 5,530     |                         | 5,530     |          | -        |
|                                         |             | 52330-Life Insurance                 |  |                        | 1,127     |                         | 1,051     |          | (76)     |
|                                         |             | 52340-Disability Insurance           |  |                        | 688       |                         | 649       |          | (40)     |
|                                         |             | 52400-Industrial Insurance           |  |                        | 645       |                         | 654       |          | 9        |
|                                         |             | 52600-Wa Paid Family & Medical Leave |  |                        | 742       |                         | 759       |          | 17       |
|                                         |             | 53201-Operating Supplies             |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |             | 53401-Items Purchased For Inventory  |  |                        | 140,000   |                         | 140,000   |          | -        |
|                                         |             | 53502-Minor Equipment                |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |             | 54201-Contractual Services           |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |             | 54302-Cell Phone                     |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |             | 54501-Operating Rentals/Leases       |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |             | 54908-Permits/Other Fees             |  |                        | 4,000     |                         | 4,000     |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |             |                                      |  | 2025-26 Adopted Budget |          | 2025-26 Modified Budget |          | Change   |          |
|-----------------------------------------|-------------|--------------------------------------|--|------------------------|----------|-------------------------|----------|----------|----------|
| Fund > Department > Program > Type Code |             |                                      |  | Revenues               | Expenses | Revenues                | Expenses | Revenues | Expenses |
|                                         | 54343-Parks | Community Engagement                 |  | 380,000                | 784,377  | 380,000                 | 787,748  | -        | 3,371    |
|                                         |             | 34731-Activity Fees                  |  | 4,000                  |          | 4,000                   |          | -        |          |
|                                         |             | 34797-Sponsorship Fees               |  | 260,000                |          | 260,000                 |          | -        |          |
|                                         |             | 36240-Space Facilities Rent - St     |  | 40,000                 |          | 40,000                  |          | -        |          |
|                                         |             | 36284-Concessions-Contracted         |  | 76,000                 |          | 76,000                  |          | -        |          |
|                                         |             | 51001-Base Wages                     |  |                        | 280,637  |                         | 281,110  |          | 473      |
|                                         |             | 51002-Temp/Seasonal Wages            |  |                        | 14,800   |                         | 14,800   |          | -        |
|                                         |             | 51210-Overtime                       |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 51290-Longevity Pay                  |  |                        | -        |                         | -        |          | -        |
|                                         |             | 51640-Deferred Compensation-Matching |  |                        | 6,480    |                         | 6,570    |          | 90       |
|                                         |             | 52110-Social Security                |  |                        | 22,669   |                         | 22,705   |          | 36       |
|                                         |             | 52210-Retirement                     |  |                        | 30,870   |                         | 30,922   |          | 52       |
|                                         |             | 52310-Medical Insurance              |  |                        | 52,135   |                         | 54,795   |          | 2,660    |
|                                         |             | 52320-Dental Insurance               |  |                        | 6,144    |                         | 6,144    |          | -        |
|                                         |             | 52330-Life Insurance                 |  |                        | 1,108    |                         | 1,102    |          | (7)      |
|                                         |             | 52340-Disability Insurance           |  |                        | 682      |                         | 683      |          | 1        |
|                                         |             | 52400-Industrial Insurance           |  |                        | 717      |                         | 727      |          | 10       |
|                                         |             | 52600-Wa Paid Family & Medical Leave |  |                        | 735      |                         | 790      |          | 54       |
|                                         |             | 53201-Operating Supplies             |  |                        | 52,000   |                         | 52,000   |          | -        |
|                                         |             | 53401-Items Purchased For Inventory  |  |                        | 30,000   |                         | 30,000   |          | -        |
|                                         |             | 53502-Minor Equipment                |  |                        | 6,000    |                         | 6,000    |          | -        |
|                                         |             | 54201-Contractual Services           |  |                        | 240,000  |                         | 240,000  |          | -        |
|                                         |             | 54302-Cell Phone                     |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54501-Operating Rentals/Leases       |  |                        | 25,000   |                         | 25,000   |          | -        |
|                                         |             | 54908-Permits/Other Fees             |  |                        | 10,400   |                         | 10,400   |          | -        |
|                                         | 54344-Parks | Private Rentals                      |  | 218,000                | 274,605  | 218,000                 | 278,249  | -        | 3,644    |
|                                         |             | 34731-Activity Fees                  |  | 30,000                 |          | 30,000                  |          | -        |          |
|                                         |             | 36240-Space Facilities Rent - St     |  | 148,000                |          | 148,000                 |          | -        |          |
|                                         |             | 36284-Concessions-Contracted         |  | 40,000                 |          | 40,000                  |          | -        |          |
|                                         |             | 51001-Base Wages                     |  |                        | 172,365  |                         | 172,653  |          | 288      |
|                                         |             | 51002-Temp/Seasonal Wages            |  |                        | 2,774    |                         | 2,774    |          | -        |
|                                         |             | 51290-Longevity Pay                  |  |                        | 418      |                         | 418      |          | -        |
|                                         |             | 51640-Deferred Compensation-Matching |  |                        | -        |                         | 1,800    |          | 1,800    |
|                                         |             | 52110-Social Security                |  |                        | 13,444   |                         | 13,466   |          | 22       |
|                                         |             | 52210-Retirement                     |  |                        | 19,006   |                         | 19,038   |          | 32       |
|                                         |             | 52310-Medical Insurance              |  |                        | 28,612   |                         | 30,061   |          | 1,449    |
|                                         |             | 52320-Dental Insurance               |  |                        | 3,072    |                         | 3,072    |          | -        |
|                                         |             | 52330-Life Insurance                 |  |                        | 684      |                         | 677      |          | (7)      |
|                                         |             | 52340-Disability Insurance           |  |                        | 420      |                         | 421      |          | 1        |
|                                         |             | 52400-Industrial Insurance           |  |                        | 358      |                         | 363      |          | 5        |
|                                         |             | 52600-Wa Paid Family & Medical Leave |  |                        | 453      |                         | 507      |          | 54       |
|                                         |             | 53201-Operating Supplies             |  |                        | 5,000    |                         | 5,000    |          | -        |
|                                         |             | 53502-Minor Equipment                |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54201-Contractual Services           |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54302-Cell Phone                     |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54501-Operating Rentals/Leases       |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54901-Misc Services/Charges          |  |                        | 20,000   |                         | 20,000   |          | -        |
|                                         | 54350-Parks | Concessions                          |  |                        | 1,000    |                         | 1,000    |          | -        |
|                                         |             | 54264-Wa Dept Of Revenue             |  |                        | 1,000    |                         | 1,000    |          | -        |
|                                         | 54351-Parks | Manito Park Bench                    |  | 40,000                 | 17,300   | 40,000                  | 17,300   | -        | -        |
|                                         |             | 36284-Concessions-Contracted         |  | 40,000                 |          | 40,000                  |          | -        |          |
|                                         |             | 53502-Minor Equipment                |  |                        | 5,000    |                         | 5,000    |          | -        |
|                                         |             | 54201-Contractual Services           |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54701-Public Utility Service         |  |                        | 5,300    |                         | 5,300    |          | -        |
|                                         |             | 54803-Equipment Repairs/Maintenance  |  |                        | 5,000    |                         | 5,000    |          | -        |
|                                         | 54352-Parks | Sky Ribbon Café                      |  | 20,000                 | 14,000   | 20,000                  | 14,000   | -        | -        |
|                                         |             | 36284-Concessions-Contracted         |  | 20,000                 |          | 20,000                  |          | -        |          |
|                                         |             | 53502-Minor Equipment                |  |                        | 5,000    |                         | 5,000    |          | -        |
|                                         |             | 54201-Contractual Services           |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54803-Equipment Repairs/Maintenance  |  |                        | 5,000    |                         | 5,000    |          | -        |
|                                         |             | 54908-Permits/Other Fees             |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         | 54353-Parks | Tickets & Treats                     |  | 180,000                | 119,600  | 180,000                 | 119,600  | -        | -        |
|                                         |             | 34176-Concessions                    |  | 180,000                |          | 180,000                 |          | -        |          |
|                                         |             | 51002-Temp/Seasonal Wages            |  |                        | 55,500   |                         | 55,500   |          | -        |
|                                         |             | 52110-Social Security                |  |                        | 4,500    |                         | 4,500    |          | -        |
|                                         |             | 53401-Items Purchased For Inventory  |  |                        | 50,000   |                         | 50,000   |          | -        |
|                                         |             | 53502-Minor Equipment                |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54201-Contractual Services           |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54803-Equipment Repairs/Maintenance  |  |                        | 4,000    |                         | 4,000    |          | -        |
|                                         |             | 54999-Other Misc Charges             |  |                        | 1,600    |                         | 1,600    |          | -        |
|                                         | 54355-Parks | Dwight Merkel                        |  |                        | 10,000   |                         | 10,000   |          | -        |
|                                         |             | 54201-Contractual Services           |  |                        | 2,000    |                         | 2,000    |          | -        |
|                                         |             | 54209-It/Data Services               |  |                        | 4,000    |                         | 4,000    |          | -        |
|                                         |             | 54803-Equipment Repairs/Maintenance  |  |                        | 4,000    |                         | 4,000    |          | -        |
|                                         | 54360-Parks | Retail                               |  | 660,000                | 447,000  | 660,000                 | 447,000  | -        | -        |
|                                         |             | 34178-Sale of Taxable Merchandise    |  | 620,000                |          | 620,000                 |          | -        |          |
|                                         |             | 34179-Sale Of Merchandise            |  | 40,000                 |          | 40,000                  |          | -        |          |
|                                         |             | 51002-Temp/Seasonal Wages            |  |                        | 120,250  |                         | 120,250  |          | -        |
|                                         |             | 51210-Overtime                       |  |                        | 1,000    |                         | 1,000    |          | -        |
|                                         |             | 52110-Social Security                |  |                        | 9,750    |                         | 9,750    |          | -        |
|                                         |             | 53201-Operating Supplies             |  |                        | 4,000    |                         | 4,000    |          | -        |
|                                         |             | 53401-Items Purchased For Inventory  |  |                        | 310,000  |                         | 310,000  |          | -        |
|                                         |             | 54201-Contractual Services           |  |                        | 2,000    |                         | 2,000    |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                      |          |           | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |          | Change |   |
|-----------------------------------------|--------------------------------------|----------|-----------|------------------------|-----------|-------------------------|----------|--------|---|
| Fund > Department > Program > Type Code |                                      | Revenues | Expenses  | Revenues               | Expenses  | Revenues                | Expenses |        |   |
|                                         |                                      |          |           |                        |           |                         |          |        |   |
|                                         | 54370-Parks Parking                  | 796,000  | 75,000    | 796,000                | 75,000    | -                       | -        |        |   |
|                                         | 35990-Misc Fines/Penalties           | 6,000    |           | 6,000                  |           | -                       |          |        |   |
|                                         | 36231-Parking                        | 760,000  |           | 760,000                |           | -                       |          |        |   |
|                                         | 36250-Space/Facility Lease-Lt        | 30,000   |           | 30,000                 |           | -                       |          |        |   |
|                                         | 51002-Temp/Seasonal Wages            |          | 31,450    |                        | 31,450    |                         |          |        | - |
|                                         | 52110-Social Security                |          | 2,550     |                        | 2,550     |                         |          |        | - |
|                                         | 53201-Operating Supplies             |          | 10,000    |                        | 10,000    |                         |          |        | - |
|                                         | 54201-Contractual Services           |          | 16,000    |                        | 16,000    |                         |          |        | - |
|                                         | 54264-Wa Dept Of Revenue             |          | 3,000     |                        | 3,000     |                         |          |        | - |
|                                         | 54801-Repairs/Maintenance            |          | 6,000     |                        | 6,000     |                         |          |        | - |
|                                         | 54901-Misc Services/Charges          |          | 6,000     |                        | 6,000     |                         |          |        | - |
|                                         | 54500-Parks Operations               | 220,860  | 8,351,589 | 220,860                | 8,804,666 | -                       | 453,077  |        |   |
|                                         | 34176-Concessions                    | 600      |           | 600                    |           | -                       |          |        |   |
|                                         | 34791-Other Culture/Recreation Fees  | 10,000   |           | 10,000                 |           | -                       |          |        |   |
|                                         | 34939-IF Environmental Services      | 70,000   |           | 70,000                 |           | -                       |          |        |   |
|                                         | 36140-Interest On Cont/Notes/Ar      | 260      |           | 260                    |           | -                       |          |        |   |
|                                         | 36240-Space Facilities Rent - St     | 120,000  |           | 120,000                |           | -                       |          |        |   |
|                                         | 36250-Space/Facility Lease-Lt        | 20,000   |           | 20,000                 |           | -                       |          |        |   |
|                                         | 51001-Base Wages                     |          | 3,542,308 |                        | 3,524,368 |                         | (17,940) |        |   |
|                                         | 51002-Temp/Seasonal Wages            |          | 1,142,000 |                        | 1,142,000 |                         | -        |        |   |
|                                         | 51210-Overtime                       |          | 9,000     |                        | 9,000     |                         |          |        | - |
|                                         | 51220-Out Of Grade                   |          | 21,000    |                        | 21,000    |                         |          |        | - |
|                                         | 51290-Longevity Pay                  |          | 11,195    |                        | 10,875    |                         | (320)    |        |   |
|                                         | 51400-Specialty Pay                  |          | 9,000     |                        | 9,000     |                         |          |        | - |
|                                         | 51605-Cell Phone Allowance           |          | 1,000     |                        | 1,000     |                         |          |        | - |
|                                         | 51640-Deferred Compensation-Matching |          | 41,184    |                        | 38,664    |                         | (2,520)  |        |   |
|                                         | 52110-Social Security                |          | 352,277   |                        | 350,880   |                         | (1,397)  |        |   |
|                                         | 52210-Retirement                     |          | 390,885   |                        | 388,877   |                         | (2,009)  |        |   |
|                                         | 52310-Medical Insurance              |          | 523,653   |                        | 534,666   |                         | 11,013   |        |   |
|                                         | 52320-Dental Insurance               |          | 73,375    |                        | 72,187    |                         | (1,188)  |        |   |
|                                         | 52330-Life Insurance                 |          | 13,861    |                        | 13,655    |                         | (206)    |        |   |
|                                         | 52400-Industrial Insurance           |          | 8,492     |                        | 8,614     |                         | 122      |        |   |
|                                         | 52600-Wa Paid Family & Medical Leave |          | 9,311     |                        | 10,332    |                         | 1,021    |        |   |
|                                         | 53101-Office Supplies                |          | 2,400     |                        | 2,400     |                         |          |        | - |
|                                         | 53201-Operating Supplies             |          | 120,600   |                        | 170,600   |                         | 50,000   |        |   |
|                                         | 53202-Clothing                       |          | 12,800    |                        | 12,800    |                         |          |        | - |
|                                         | 53302-Lubricants                     |          | 7,000     |                        | 7,000     |                         |          |        | - |
|                                         | 53501-Small Tools                    |          | 50,400    |                        | 30,900    |                         | (19,500) |        |   |
|                                         | 53502-Minor Equipment                |          | 10,000    |                        | 10,000    |                         |          |        | - |
|                                         | 54201-Contractual Services           |          | 18,000    |                        | 18,000    |                         |          |        | - |
|                                         | 54301-Telephone                      |          | 2,000     |                        | 2,000     |                         |          |        | - |
|                                         | 54302-Cell Phone                     |          | 2,840     |                        | 8,840     |                         | 6,000    |        |   |
|                                         | 54501-Operating Rentals/Leases       |          | 24,800    |                        | 59,800    |                         | 35,000   |        |   |
|                                         | 54701-Public Utility Service         |          | 1,400,000 |                        | 1,685,000 |                         | 285,000  |        |   |
|                                         | 54702-Utility Light/Power Service    |          | 212,772   |                        | 212,772   |                         |          |        | - |
|                                         | 54703-Util Garbage/Waste Removal     |          | 2,400     |                        | 2,400     |                         |          |        | - |
|                                         | 54704-Hazardous Waste Disposal       |          | 1,236     |                        | 1,236     |                         |          |        | - |
|                                         | 54706-Utility Natural Gas            |          | 6,000     |                        | 6,000     |                         |          |        | - |
|                                         | 54801-Repairs/Maintenance            |          | -         |                        | 75,000    |                         | 75,000   |        |   |
|                                         | 54802-Building Repairs/Maintenance   |          | 55,000    |                        | 55,000    |                         |          |        | - |
|                                         | 54803-Equipment Repairs/Maintenance  |          | 51,000    |                        | 81,000    |                         | 30,000   |        |   |
|                                         | 54852-General Repairs/Maint          |          | 212,000   |                        | 212,000   |                         |          |        | - |
|                                         | 54904-Oth Dues/Subscriptns/Membershp |          | 400       |                        | 400       |                         |          |        | - |
|                                         | 54906-Laundry/Janitorial Services    |          | 8,400     |                        | 8,400     |                         |          |        | - |
|                                         | 54908-Permits/Other Fees             |          | 3,000     |                        | 3,000     |                         |          |        | - |
|                                         | 54920-Alarm/Security Services        |          | -         |                        | 5,000     |                         | 5,000    |        |   |
|                                         | 54600-Parks Horticultural            | 220,000  | 3,319,399 | 220,000                | 3,334,769 | -                       | 15,370   |        |   |
|                                         | 36240-Space Facilities Rent - St     | 60,000   |           | 60,000                 |           | -                       |          |        |   |
|                                         | 36710-Contributions/Donations        | 160,000  |           | 160,000                |           | -                       |          |        |   |
|                                         | 51001-Base Wages                     |          | 1,512,271 |                        | 1,457,545 |                         | (54,726) |        |   |
|                                         | 51002-Temp/Seasonal Wages            |          | 478,420   |                        | 513,420   |                         | 35,000   |        |   |
|                                         | 51210-Overtime                       |          | 4,000     |                        | 4,000     |                         |          |        | - |
|                                         | 51220-Out Of Grade                   |          | 1,000     |                        | 1,000     |                         |          |        | - |
|                                         | 51230-Shift Differential Premium     |          | 1,300     |                        | 1,300     |                         |          |        | - |
|                                         | 51290-Longevity Pay                  |          | 7,752     |                        | 6,751     |                         | (1,001)  |        |   |
|                                         | 51400-Specialty Pay                  |          | 11,000    |                        | 11,000    |                         |          |        | - |
|                                         | 51640-Deferred Compensation-Matching |          | 23,040    |                        | 22,824    |                         | (216)    |        |   |
|                                         | 52110-Social Security                |          | 146,872   |                        | 142,609   |                         | (4,263)  |        |   |
|                                         | 52210-Retirement                     |          | 167,203   |                        | 161,073   |                         | (6,130)  |        |   |
|                                         | 52310-Medical Insurance              |          | 277,987   |                        | 283,341   |                         | 5,354    |        |   |
|                                         | 52320-Dental Insurance               |          | 30,960    |                        | 29,772    |                         | (1,188)  |        |   |
|                                         | 52330-Life Insurance                 |          | 5,950     |                        | 5,672     |                         | (278)    |        |   |
|                                         | 52400-Industrial Insurance           |          | 3,583     |                        | 3,635     |                         | 52       |        |   |
|                                         | 52600-Wa Paid Family & Medical Leave |          | 3,983     |                        | 4,248     |                         | 265      |        |   |
|                                         | 53101-Office Supplies                |          | 1,000     |                        | 1,000     |                         |          |        | - |
|                                         | 53201-Operating Supplies             |          | 94,700    |                        | 134,700   |                         | 40,000   |        |   |
|                                         | 53202-Clothing                       |          | 4,000     |                        | 4,000     |                         |          |        | - |
|                                         | 53303-Motor Fuel-Outside Vendor      |          | 6,000     |                        | 6,000     |                         |          |        | - |
|                                         | 53501-Small Tools                    |          | 5,760     |                        | 3,760     |                         | (2,000)  |        |   |
|                                         | 53502-Minor Equipment                |          | 17,000    |                        | 8,500     |                         | (8,500)  |        |   |
|                                         | 54101-Professional Services          |          | 15,000    |                        | 7,500     |                         | (7,500)  |        |   |
|                                         | 54201-Contractual Services           |          | 20,000    |                        | 20,000    |                         |          |        | - |
|                                         | 54209-It/Data Services               |          | 2,000     |                        | 2,000     |                         |          |        | - |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                    |                                      |         | 2025-26 Adopted Budget |          | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|--------------------|--------------------------------------|---------|------------------------|----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |                    |                                      |         | Revenues               | Expenses | Revenues                | Expenses  | Revenues | Expenses |
|                                         |                    | 54265-Operating Assessments/Taxes    |         |                        | 8,100    |                         | 8,100     |          | -        |
|                                         |                    | 54301-Telephone                      |         |                        | 2,600    |                         | 2,600     |          | -        |
|                                         |                    | 54302-Cell Phone                     |         |                        | 1,400    |                         | 1,400     |          | -        |
|                                         |                    | 54701-Public Utility Service         |         |                        | 240,000  |                         | 255,000   |          | 15,000   |
|                                         |                    | 54702-Utility Light/Power Service    |         |                        | 60,000   |                         | 60,000    |          | -        |
|                                         |                    | 54706-Utility Natural Gas            |         |                        | 80,000   |                         | 95,000    |          | 15,000   |
|                                         |                    | 54801-Repairs/Maintenance            |         |                        | 12,000   |                         | 12,000    |          | -        |
|                                         |                    | 54802-Building Repairs/Maintenance   |         |                        | 14,400   |                         | 8,900     |          | (5,500)  |
|                                         |                    | 54803-Equipment Repairs/Maintenance  |         |                        | 20,000   |                         | 14,000    |          | (6,000)  |
|                                         |                    | 54852-General Repairs/Maint          |         |                        | 25,000   |                         | 18,000    |          | (7,000)  |
|                                         |                    | 54899-Misc Repairs/Maintenance       |         |                        | 2,200    |                         | 2,200     |          | -        |
|                                         |                    | 54901-Misc Services/Charges          |         |                        | -        |                         | 11,000    |          | 11,000   |
|                                         |                    | 54904-Oth Dues/Subscriptns/Membershp |         |                        | 820      |                         | 820       |          | -        |
|                                         |                    | 54906-Laundry/Janitorial Services    |         |                        | 3,000    |                         | 3,000     |          | -        |
|                                         |                    | 54908-Permits/Other Fees             |         |                        | 1,100    |                         | 1,100     |          | -        |
|                                         |                    | 54909-Printing/Binding/Repro         |         |                        | 2,000    |                         | 2,000     |          | -        |
|                                         |                    | 54920-Alarm/Security Services        |         |                        | 6,000    |                         | 4,000     |          | (2,000)  |
| 54700-Parks                             | Natural Resources  |                                      | -       | 312,813                |          | (23,000)                | 314,762   | (23,000) | 1,949    |
|                                         |                    | 34199-Other General Govt Services    | -       |                        |          | (23,000)                |           | (23,000) |          |
|                                         |                    | 51001-Base Wages                     |         | 231,110                |          |                         | 231,473   |          | 363      |
|                                         |                    | 51290-Longevity Pay                  |         | 809                    |          |                         | 809       |          | -        |
|                                         |                    | 51640-Deferred Compensation-Matching |         | 3,600                  |          |                         | 3,600     |          | -        |
|                                         |                    | 52110-Social Security                |         | 17,742                 |          |                         | 17,770    |          | 28       |
|                                         |                    | 52210-Retirement                     |         | 25,511                 |          |                         | 25,551    |          | 40       |
|                                         |                    | 52310-Medical Insurance              |         | 28,612                 |          |                         | 30,061    |          | 1,449    |
|                                         |                    | 52320-Dental Insurance               |         | 3,072                  |          |                         | 3,072     |          | -        |
|                                         |                    | 52330-Life Insurance                 |         | 906                    |          |                         | 896       |          | (9)      |
|                                         |                    | 52340-Disability Insurance           |         | 486                    |          |                         | 486       |          | -        |
|                                         |                    | 52400-Industrial Insurance           |         | 358                    |          |                         | 363       |          | 5        |
|                                         |                    | 52600-Wa Paid Family & Medical Leave |         | 608                    |          |                         | 680       |          | 72       |
| 54701-Urban Forestry                    |                    |                                      | 248,000 | 1,481,549              |          | 248,000                 | 1,489,837 | -        | 8,287    |
|                                         |                    | 32293-Commercial Tree License        | 2,000   |                        |          | 2,000                   |           | -        |          |
|                                         |                    | 34199-Other General Govt Services    | 60,000  |                        |          | 60,000                  |           | -        |          |
|                                         |                    | 36310-Insurance Premiums/Recoveries  | 24,000  |                        |          | 24,000                  |           | -        |          |
|                                         |                    | 36710-Contributions/Donations        | 30,000  |                        |          | 30,000                  |           | -        |          |
|                                         |                    | 39710-From General Fund              | 132,000 |                        |          | 132,000                 |           | -        |          |
|                                         |                    | 51001-Base Wages                     |         | 860,006                |          |                         | 860,136   |          | 130      |
|                                         |                    | 51002-Temp/Seasonal Wages            |         | 93,914                 |          |                         | 93,914    |          | -        |
|                                         |                    | 51290-Longevity Pay                  |         | 3,626                  |          |                         | 3,626     |          | -        |
|                                         |                    | 51400-Specialty Pay                  |         | 3,000                  |          |                         | 3,000     |          | -        |
|                                         |                    | 51640-Deferred Compensation-Matching |         | 15,408                 |          |                         | 15,408    |          | -        |
|                                         |                    | 52110-Social Security                |         | 73,682                 |          |                         | 73,692    |          | 10       |
|                                         |                    | 52210-Retirement                     |         | 95,000                 |          |                         | 95,014    |          | 14       |
|                                         |                    | 52310-Medical Insurance              |         | 135,492                |          |                         | 130,432   |          | (5,061)  |
|                                         |                    | 52320-Dental Insurance               |         | 15,127                 |          |                         | 15,127    |          | -        |
|                                         |                    | 52330-Life Insurance                 |         | 3,381                  |          |                         | 3,342     |          | (39)     |
|                                         |                    | 52340-Disability Insurance           |         | 875                    |          |                         | 875       |          | -        |
|                                         |                    | 52400-Industrial Insurance           |         | 1,756                  |          |                         | 1,781     |          | 25       |
|                                         |                    | 52600-Wa Paid Family & Medical Leave |         | 2,263                  |          |                         | 2,531     |          | 268      |
|                                         |                    | 53101-Office Supplies                |         | 200                    |          |                         | 200       |          | -        |
|                                         |                    | 53201-Operating Supplies             |         | 40,000                 |          |                         | 40,000    |          | -        |
|                                         |                    | 53202-Clothing                       |         | 2,000                  |          |                         | 2,000     |          | -        |
|                                         |                    | 53502-Minor Equipment                |         | 10,000                 |          |                         | 10,000    |          | -        |
|                                         |                    | 54103-Medical Services               |         | 400                    |          |                         | 400       |          | -        |
|                                         |                    | 54201-Contractual Services           |         | 10,000                 |          |                         | 10,000    |          | -        |
|                                         |                    | 54205-Background Checks              |         | 4,000                  |          |                         | 4,000     |          | -        |
|                                         |                    | 54402-Local Mileage                  |         | 600                    |          |                         | 600       |          | -        |
|                                         |                    | 54409-Other Transportation Expenses  |         | 1,000                  |          |                         | 1,000     |          | -        |
|                                         |                    | 54701-Public Utility Service         |         | 13,000                 |          |                         | 13,000    |          | -        |
|                                         |                    | 54803-Equipment Repairs/Maintenance  |         | 18,000                 |          |                         | 18,000    |          | -        |
|                                         |                    | 54820-Software Maintenance           |         | 2,400                  |          |                         | 2,400     |          | -        |
|                                         |                    | 54841-IF Fleet Repairs/Maintenance   |         | 42,500                 |          |                         | 52,500    |          | 10,000   |
|                                         |                    | 54847-IF Motor Pool                  |         | 120                    |          |                         | 3,060     |          | 2,940    |
|                                         |                    | 54848-IF Fuel                        |         | 25,000                 |          |                         | 25,000    |          | -        |
|                                         |                    | 54902-Registration/Schooling         |         | 6,600                  |          |                         | 6,600     |          | -        |
|                                         |                    | 54904-Oth Dues/Subscriptns/Membershp |         | 2,200                  |          |                         | 2,200     |          | -        |
| 54702-Parks                             | General Operations |                                      |         | 100,000                |          |                         | 100,000   |          | -        |
|                                         |                    | 54212-Landscape/Grounds Maint        |         | 100,000                |          |                         | 100,000   |          | -        |
| 54703-Parks                             | Finch Arboretum    |                                      | 8,000   | 411,974                |          | 8,000                   | 419,101   | -        | 7,127    |
|                                         |                    | 36240-Space Facilities Rent - St     | 8,000   |                        |          | 8,000                   |           | -        |          |
|                                         |                    | 51001-Base Wages                     |         | 155,588                |          |                         | 155,443   |          | (146)    |
|                                         |                    | 51002-Temp/Seasonal Wages            |         | 83,250                 |          |                         | 83,250    |          | -        |
|                                         |                    | 51290-Longevity Pay                  |         | 835                    |          |                         | 835       |          | -        |
|                                         |                    | 51400-Specialty Pay                  |         | 400                    |          |                         | 400       |          | -        |
|                                         |                    | 51640-Deferred Compensation-Matching |         | 2,880                  |          |                         | 2,880     |          | -        |
|                                         |                    | 52110-Social Security                |         | 18,716                 |          |                         | 18,705    |          | (11)     |
|                                         |                    | 52210-Retirement                     |         | 17,207                 |          |                         | 17,191    |          | (16)     |
|                                         |                    | 52310-Medical Insurance              |         | 24,421                 |          |                         | 25,676    |          | 1,254    |
|                                         |                    | 52320-Dental Insurance               |         | 3,096                  |          |                         | 3,096     |          | -        |
|                                         |                    | 52330-Life Insurance                 |         | 612                    |          |                         | 604       |          | (8)      |
|                                         |                    | 52400-Industrial Insurance           |         | 358                    |          |                         | 363       |          | 5        |
|                                         |                    | 52600-Wa Paid Family & Medical Leave |         | 410                    |          |                         | 458       |          | 48       |
|                                         |                    | 53201-Operating Supplies             |         | 15,000                 |          |                         | 15,000    |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                        | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |             |
|-----------------------------------------|--|--|----------------------------------------|------------------------|------------|-------------------------|------------|-----------|-------------|
| Fund > Department > Program > Type Code |  |  |                                        | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses    |
|                                         |  |  | 53502-Minor Equipment                  |                        |            | 4,000                   |            | 4,000     | -           |
|                                         |  |  | 54201-Contractual Services             |                        |            | 15,000                  |            | 15,000    | -           |
|                                         |  |  | 54301-Telephone                        |                        |            | 4,000                   |            | 4,000     | -           |
|                                         |  |  | 54701-Public Utility Service           |                        |            | 29,600                  |            | 29,600    | -           |
|                                         |  |  | 54702-Utility Light/Power Service      |                        |            | 21,400                  |            | 27,400    | 6,000       |
|                                         |  |  | 54803-Equipment Repairs/Maintenance    |                        |            | 2,000                   |            | 2,000     | -           |
|                                         |  |  | 54852-General Repairs/Maint            |                        |            | 8,000                   |            | 8,000     | -           |
|                                         |  |  | 54899-Misc Repairs/Maintenance         |                        |            | 4,000                   |            | 4,000     | -           |
|                                         |  |  | 54902-Registration/Schooling           |                        |            | 1,200                   |            | 1,200     | -           |
|                                         |  |  | 54800-Parks-Community Development      | -                      | -          | 1,274,500               | 1,274,500  | 1,274,500 | 1,274,500   |
|                                         |  |  | 39773-From Other Special Rev Fund      | -                      |            | 1,274,500               |            | 1,274,500 |             |
|                                         |  |  | 51001-Base Wages                       |                        | -          |                         | 780,808    |           | 780,808     |
|                                         |  |  | 52110-Social Security                  |                        | -          |                         | 234,242    |           | 234,242     |
|                                         |  |  | 54803-Equipment Repairs/Maintenance    |                        | -          |                         | 259,450    |           | 259,450     |
|                                         |  |  | 54961-Urban Forestry                   |                        | 200        |                         | 45,200     |           | 45,000      |
|                                         |  |  | 54701-Public Utility Service           |                        | -          |                         | 45,000     |           | 45,000      |
|                                         |  |  | 54908-Permits/Other Fees               |                        | 200        |                         | 200        |           | -           |
|                                         |  |  | 95364-Parks Grant                      | 2,000,000              | 2,000,000  | 2,000,000               | 1,000,000  | -         | (1,000,000) |
|                                         |  |  | 33427-Rec & Conservation Funding Brd   | 2,000,000              |            | 2,000,000               |            | -         |             |
|                                         |  |  | 56701-Reserve For Capital Outlay       |                        | 2,000,000  |                         | 1,000,000  |           | (1,000,000) |
|                                         |  |  | 95497-Parks DNR USDA                   | 20,000                 | 20,000     | 20,000                  | 20,000     | -         | -           |
|                                         |  |  | 33310-Dept Of Agriculture              | 20,000                 |            | 20,000                  |            | -         |             |
|                                         |  |  | 54201-Contractual Services             |                        | 20,000     |                         | 20,000     |           | -           |
|                                         |  |  | 95849-RCO Southeast Complex (Inactive) |                        | 1,150,000  |                         | 300,000    |           | (850,000)   |
|                                         |  |  | 56310-Roadways/Paths                   |                        | 1,150,000  |                         | 300,000    |           | (850,000)   |
|                                         |  |  | 99999-Revenue & Other (Inactive)       | 79,000                 |            | 79,000                  |            | -         |             |
|                                         |  |  | 36111-Investment Interest/Dividends    | 79,000                 |            | 79,000                  |            | -         |             |
|                                         |  |  | 1410-Parks Levy 2025 Fund              | -                      | -          | 9,575,850               | 9,575,850  | 9,575,850 | 9,575,850   |
|                                         |  |  | 1410 - Parks Levy 2025 Fund            | -                      | -          | 9,575,850               | 9,575,850  | 9,575,850 | 9,575,850   |
|                                         |  |  | 54800-Parks-Community Development      | -                      | -          | 9,575,850               | 9,575,850  | 9,575,850 | 9,575,850   |
|                                         |  |  | 31113-Property Tax Levy LID Lift       | -                      |            | 9,575,850               |            | 9,575,850 |             |
|                                         |  |  | 80101-Operating Transfers Out          |                        | -          |                         | 9,575,850  |           | 9,575,850   |
|                                         |  |  | 1430-Grants Operations                 |                        | -          |                         | (9,611)    |           | (9,611)     |
|                                         |  |  | 1430 - Grants Operations               |                        | -          |                         | (9,611)    |           | (9,611)     |
|                                         |  |  | 30210-Administration                   |                        | -          |                         | (9,611)    |           | (9,611)     |
|                                         |  |  | 51001-Base Wages                       |                        | -          |                         | 899,462    |           | 899,462     |
|                                         |  |  | 51290-Longevity Pay                    |                        | -          |                         | 626        |           | 626         |
|                                         |  |  | 51640-Deferred Compensation-Matching   |                        | -          |                         | 11,700     |           | 11,700      |
|                                         |  |  | 51991-Contra Salaries                  |                        | -          |                         | (564,312)  |           | (564,312)   |
|                                         |  |  | 52110-Social Security                  |                        | -          |                         | 68,857     |           | 68,857      |
|                                         |  |  | 52210-Retirement                       |                        | -          |                         | 99,010     |           | 99,010      |
|                                         |  |  | 52310-Medical Insurance                |                        | -          |                         | 133,400    |           | 133,400     |
|                                         |  |  | 52320-Dental Insurance                 |                        | -          |                         | 13,836     |           | 13,836      |
|                                         |  |  | 52330-Life Insurance                   |                        | -          |                         | 3,400      |           | 3,400       |
|                                         |  |  | 52340-Disability Insurance             |                        | -          |                         | 1,818      |           | 1,818       |
|                                         |  |  | 52400-Industrial Insurance             |                        | -          |                         | 1,659      |           | 1,659       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave   |                        | -          |                         | 2,814      |           | 2,814       |
|                                         |  |  | 52991-Contra Benefits                  |                        | -          |                         | (169,724)  |           | (169,724)   |
|                                         |  |  | 53101-Office Supplies                  |                        | -          |                         | 500        |           | 500         |
|                                         |  |  | 54302-Cell Phone                       |                        | -          |                         | 500        |           | 500         |
|                                         |  |  | 54902-Registration/Schooling           |                        | -          |                         | 1,000      |           | 1,000       |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp   |                        | -          |                         | 500        |           | 500         |
|                                         |  |  | 59942-Contra IF Expenses               |                        | -          |                         | (514,656)  |           | (514,656)   |
|                                         |  |  | 1440-Fire Grants - Miscellaneous       | 2,738,214              | 2,738,214  | 2,738,214               | 2,738,214  | -         | -           |
|                                         |  |  | 1440 - Fire Grants Miscellaneous       | 2,738,214              | 2,738,214  | 2,738,214               | 2,738,214  | -         | -           |
|                                         |  |  | 35114-Community Risk Reduction         | 12,780                 | 12,780     | 12,780                  | 12,780     | -         | -           |
|                                         |  |  | 36710-Contributions/Donations          | 12,780                 |            | 12,780                  |            | -         |             |
|                                         |  |  | 53502-Minor Equipment                  |                        | 12,780     |                         | 12,780     |           | -           |
|                                         |  |  | 91696-Prehospital Participation Grant  | 3,000                  | 3,000      | 3,000                   | 3,000      | -         | -           |
|                                         |  |  | 33449-State Department Of Health       | 3,000                  |            | 3,000                   |            | -         |             |
|                                         |  |  | 53204-Safety Supplies                  |                        | 3,000      |                         | 3,000      |           | -           |
|                                         |  |  | 93537-DHS Non-Cash Assistance          | 3,000                  | 3,000      | 3,000                   | 3,000      | -         | -           |
|                                         |  |  | 33197-Dept Of Homeland Security        | 3,000                  |            | 3,000                   |            | -         |             |
|                                         |  |  | 54401-Airfare                          |                        | 3,000      |                         | 3,000      |           | -           |
|                                         |  |  | 93545-EMW-2021-FP-00240                | 13,434                 | 13,434     | 13,434                  | 13,434     | -         | -           |
|                                         |  |  | 33197-Dept Of Homeland Security        | 13,434                 |            | 13,434                  |            | -         |             |
|                                         |  |  | 53209-Promotional Supplies             |                        | 13,434     |                         | 13,434     |           | -           |
|                                         |  |  | 93546-DNR Fuels Mitigation Grant       | 2,706,000              | 2,706,000  | 2,706,000               | 2,706,000  | -         | -           |
|                                         |  |  | 33399-Federal Grants Indirect-Misc     | 2,706,000              |            | 2,706,000               |            | -         |             |
|                                         |  |  | 53502-Minor Equipment                  |                        | 6,000      |                         | 6,000      |           | -           |
|                                         |  |  | 54201-Contractual Services             |                        | 2,700,000  |                         | 2,700,000  |           | -           |
|                                         |  |  | 1460-Parking Services Fund             | 11,516,185             | 12,304,591 | 11,064,185              | 11,610,444 | (452,000) | (694,147)   |
|                                         |  |  | 1460 - Parking Services                | 11,516,185             | 12,304,591 | 11,064,185              | 11,610,444 | (452,000) | (694,147)   |
|                                         |  |  | 21200-Parking Meters                   | 11,516,185             | 5,826,140  | 11,064,185              | 5,391,863  | (452,000) | (434,276)   |
|                                         |  |  | 32240-Street/Curb Permits              | 1,100,000              |            | 1,100,000               |            | -         |             |
|                                         |  |  | 35402-Scofla Fines                     | 6,000                  |            | 6,000                   |            | -         |             |
|                                         |  |  | 35403-Booting Fines                    | 13,000                 |            | 13,000                  |            | -         |             |
|                                         |  |  | 36231-Parking                          | 8,700,000              |            | 8,700,000               |            | -         |             |
|                                         |  |  | 36941-Judgements/Settlements           | 2,400                  |            | 2,400                   |            | -         |             |
|                                         |  |  | 36991-Misc Immaterial Operating Rev    | 177,518                |            | 177,518                 |            | -         |             |
|                                         |  |  | 39710-From General Fund                | 1,517,267              |            | 1,065,267               |            | (452,000) |             |
|                                         |  |  | 51001-Base Wages                       |                        | 1,997,847  |                         | 1,853,113  |           | (144,734)   |
|                                         |  |  | 51002-Temp/Seasonal Wages              |                        | (20,000)   |                         | (20,000)   |           | -           |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                              | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |             |
|-----------------------------------------|--|--|----------------------------------------------|------------------------|-----------|-------------------------|-----------|----------|-------------|
| Fund > Department > Program > Type Code |  |  |                                              | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses    |
|                                         |  |  | 51210-Overtime                               |                        | 2,000     |                         | 2,000     |          | -           |
|                                         |  |  | 51220-Out Of Grade                           |                        | 2,000     |                         | 2,000     |          | -           |
|                                         |  |  | 51230-Shift Differential Premium             |                        | 4,550     |                         | 4,550     |          | -           |
|                                         |  |  | 51250-Terminated Sick Leave Pay              |                        | 8,195     |                         | 8,195     |          | -           |
|                                         |  |  | 51260-Terminated Vacation Leave Pay          |                        | 16,126    |                         | 16,126    |          | -           |
|                                         |  |  | 51290-Longevity Pay                          |                        | 4,385     |                         | 3,863     |          | (522)       |
|                                         |  |  | 51610-Clothing Allowance                     |                        | 12,600    |                         | 12,600    |          | -           |
|                                         |  |  | 51640-Deferred Compensation-Matching         |                        | 35,136    |                         | 31,968    |          | (3,168)     |
|                                         |  |  | 52110-Social Security                        |                        | 153,171   |                         | 142,059   |          | (11,112)    |
|                                         |  |  | 52210-Retirement                             |                        | 220,245   |                         | 204,267   |          | (15,978)    |
|                                         |  |  | 52310-Medical Insurance                      |                        | 401,040   |                         | 325,110   |          | (75,931)    |
|                                         |  |  | 52320-Dental Insurance                       |                        | 43,344    |                         | 37,872    |          | (5,472)     |
|                                         |  |  | 52330-Life Insurance                         |                        | 7,750     |                         | 7,159     |          | (591)       |
|                                         |  |  | 52400-Industrial Insurance                   |                        | 5,016     |                         | 4,720     |          | (296)       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave         |                        | 5,246     |                         | 5,413     |          | 166         |
|                                         |  |  | 53101-Office Supplies                        |                        | 2,400     |                         | 2,400     |          | -           |
|                                         |  |  | 53103-Postage                                |                        | 19,200    |                         | 19,200    |          | -           |
|                                         |  |  | 53104-Software (Noncapitalized)              |                        | 2,483     |                         | 2,483     |          | -           |
|                                         |  |  | 53201-Operating Supplies                     |                        | 44,000    |                         | 44,000    |          | -           |
|                                         |  |  | 53202-Clothing                               |                        | 20,000    |                         | 20,000    |          | -           |
|                                         |  |  | 53210-Repair & Maintenance Supplies          |                        | 10,500    |                         | 10,500    |          | -           |
|                                         |  |  | 53502-Minor Equipment                        |                        | 10,000    |                         | 10,000    |          | -           |
|                                         |  |  | 53521-Computers                              |                        | 5,000     |                         | 5,000     |          | -           |
|                                         |  |  | 53522-Power Tools/Equipment                  |                        | 4,000     |                         | 4,000     |          | -           |
|                                         |  |  | 54103-Medical Services                       |                        | 2,000     |                         | 2,000     |          | -           |
|                                         |  |  | 54105-Legal Services                         |                        | 50,720    |                         | 50,720    |          | -           |
|                                         |  |  | 54129-IF My Spokane                          |                        | 446,679   |                         | 389,580   |          | (57,099)    |
|                                         |  |  | 54141-IF Other Professional Services         |                        | 35,000    |                         | 35,000    |          | -           |
|                                         |  |  | 54201-Contractual Services                   |                        | 240,000   |                         | 240,000   |          | -           |
|                                         |  |  | 54205-Background Checks                      |                        | 600       |                         | 600       |          | -           |
|                                         |  |  | 54209-It/Data Services                       |                        | 6,000     |                         | 6,000     |          | -           |
|                                         |  |  | 54214-Subscription Based It Arngmts          |                        | 637,136   |                         | 637,136   |          | -           |
|                                         |  |  | 54301-Telephone                              |                        | 4,000     |                         | 4,000     |          | -           |
|                                         |  |  | 54302-Cell Phone                             |                        | 13,518    |                         | 13,518    |          | -           |
|                                         |  |  | 54321-IF IT Expenses                         |                        | 272,432   |                         | 272,963   |          | 531         |
|                                         |  |  | 54501-Operating Rentals/Leases               |                        | 106,070   |                         | 106,070   |          | -           |
|                                         |  |  | 54803-Equipment Repairs/Maintenance          |                        | 6,200     |                         | 6,200     |          | -           |
|                                         |  |  | 54841-IF Fleet Repairs/Maintenance           |                        | 56,000    |                         | 56,000    |          | -           |
|                                         |  |  | 54843- IF Fleet Replacement                  |                        | 46,800    |                         | 23,400    |          | (23,400)    |
|                                         |  |  | 54845-IF Car Wash                            |                        | 1,000     |                         | 1,000     |          | -           |
|                                         |  |  | 54846-IF Vacuum                              |                        | 50        |                         | 50        |          | -           |
|                                         |  |  | 54848-IF Fuel                                |                        | 36,000    |                         | 36,000    |          | -           |
|                                         |  |  | 54865-IF Electric Vehicle Charging           |                        | 5,000     |                         | 5,000     |          | -           |
|                                         |  |  | 54902-Registration/Schooling                 |                        | 5,000     |                         | 5,000     |          | -           |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp         |                        | 4,000     |                         | 4,000     |          | -           |
|                                         |  |  | 54908-Permits/Other Fees                     |                        | 6,000     |                         | 6,000     |          | -           |
|                                         |  |  | 54909-Printing/Binding/Repro                 |                        | 39,200    |                         | 52,530    |          | 13,330      |
|                                         |  |  | 54914-Bank Fees                              |                        | 788,000   |                         | 678,000   |          | (110,000)   |
|                                         |  |  | 54920-Alarm/Security Services                |                        | 2,500     |                         | 2,500     |          | -           |
|                                         |  |  | 30210-Administration                         |                        | 1,734,143 |                         | 1,473,504 |          | (260,638)   |
|                                         |  |  | 51001-Base Wages                             |                        | 714,373   |                         | 542,170   |          | (172,203)   |
|                                         |  |  | 51210-Overtime                               |                        | 3,000     |                         | 3,000     |          | -           |
|                                         |  |  | 51275-Annual Leave Payout                    |                        | 5,583     |                         | 5,583     |          | -           |
|                                         |  |  | 51290-Longevity Pay                          |                        | 905       |                         | 383       |          | (522)       |
|                                         |  |  | 51640-Deferred Compensation-Matching         |                        | 12,480    |                         | 9,480     |          | (3,000)     |
|                                         |  |  | 52110-Social Security                        |                        | 54,719    |                         | 41,520    |          | (13,199)    |
|                                         |  |  | 52210-Retirement                             |                        | 78,681    |                         | 59,681    |          | (19,000)    |
|                                         |  |  | 52310-Medical Insurance                      |                        | 53,210    |                         | 41,761    |          | (11,449)    |
|                                         |  |  | 52320-Dental Insurance                       |                        | 10,776    |                         | 7,884     |          | (2,892)     |
|                                         |  |  | 52330-Life Insurance                         |                        | 2,756     |                         | 2,088     |          | (668)       |
|                                         |  |  | 52340-Disability Insurance                   |                        | 1,215     |                         | 851       |          | (365)       |
|                                         |  |  | 52400-Industrial Insurance                   |                        | 1,254     |                         | 996       |          | (258)       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave         |                        | 1,874     |                         | 1,537     |          | (337)       |
|                                         |  |  | 54122-IF City Indirect Costs                 |                        | 157,529   |                         | 155,919   |          | (1,610)     |
|                                         |  |  | 54124-IF Office Performance Mgmt Svc         |                        | 18,097    |                         | 12,185    |          | (5,912)     |
|                                         |  |  | 54125-IF Financial Services                  |                        | 183,526   |                         | 153,948   |          | (29,578)    |
|                                         |  |  | 54127-IF Centralized Purchasing              |                        | 2,164     |                         | 3,244     |          | 1,080       |
|                                         |  |  | 54128-IF Centralized Accounting              |                        | 22,428    |                         | 20,260    |          | (2,168)     |
|                                         |  |  | 54131-IF Risk Managment                      |                        | 34,840    |                         | 54,835    |          | 19,995      |
|                                         |  |  | 54132-IF Unemployment                        |                        | 21,870    |                         | 22,888    |          | 1,018       |
|                                         |  |  | 54133-IF Workers' Comp                       |                        | 27,846    |                         | 27,835    |          | (11)        |
|                                         |  |  | 54134-IF Custodial Service                   |                        | 2,978     |                         | 2,993     |          | 15          |
|                                         |  |  | 54141-IF Other Professional Services         |                        | 168,172   |                         | 168,172   |          | -           |
|                                         |  |  | 54201-Contractual Services                   |                        | 30,000    |                         | 30,000    |          | -           |
|                                         |  |  | 54324-IF IT Replacement                      |                        | 39,954    |                         | 19,977    |          | (19,977)    |
|                                         |  |  | 54401-Airfare                                |                        | 20,000    |                         | 20,000    |          | -           |
|                                         |  |  | 54842-IF Facility Repairs                    |                        | 43,233    |                         | 43,636    |          | 403         |
|                                         |  |  | 54902-Registration/Schooling                 |                        | 20,680    |                         | 20,680    |          | -           |
|                                         |  |  | 79221-Parking Meter Replacement Capital/Debt |                        | 4,744,308 |                         | 3,083,596 |          | (1,660,712) |
|                                         |  |  | 80102-Operating Transfer Out-Debt            |                        | 4,744,308 |                         | 3,083,596 |          | (1,660,712) |
|                                         |  |  | 79224-LTGO 2016 Refunding                    |                        | -         |                         | 1,661,480 |          | 1,661,480   |
|                                         |  |  | 80102-Operating Transfer Out-Debt            |                        | -         |                         | 1,661,480 |          | 1,661,480   |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|-----------------------------------------|--|--|--|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code |  |  |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
| 1500-Paths And Trails Reserve Fund      |  |  |  | 389,000                | 1,171,372  | 414,130                 | 1,471,168  | 25,130    | 299,796   |
| 1500 - Paths And Trails Reserve Fund    |  |  |  | 389,000                | 1,171,372  | 414,130                 | 1,471,168  | 25,130    | 299,796   |
| 48600-Paths & Trails                    |  |  |  | 29,000                 | 281,372    | 29,000                  | 581,168    | -         | 299,796   |
| 33687-Mvft-City Streets                 |  |  |  | 29,000                 |            | 29,000                  |            | -         |           |
| 53502-Minor Equipment                   |  |  |  |                        | 20,000     |                         | 20,000     |           | -         |
| 54101-Professional Services             |  |  |  |                        | 10,000     |                         | 10,000     |           | -         |
| 54124-IF Office Performance Mgmt Svc    |  |  |  |                        | 386        |                         | 258        |           | (128)     |
| 54128-IF Centralized Accounting         |  |  |  |                        | 986        |                         | 910        |           | (76)      |
| 56501-Construction Of Fixed Assets      |  |  |  |                        | 150,000    |                         | 150,000    |           | -         |
| 80101-Operating Transfers Out           |  |  |  |                        | 40,000     |                         | 40,000     |           | -         |
| 80103-Oper Trans Out Capital            |  |  |  |                        | 60,000     |                         | 360,000    |           | 300,000   |
| 48601-Wheelshare                        |  |  |  | 360,000                | 890,000    | 385,130                 | 890,000    | 25,130    | -         |
| 32161-License/Permit-Rideshare          |  |  |  | 360,000                |            | 385,130                 |            | 25,130    |           |
| 53201-Operating Supplies                |  |  |  |                        | 60,000     |                         | 60,000     |           | -         |
| 53502-Minor Equipment                   |  |  |  |                        | 70,000     |                         | 70,000     |           | -         |
| 54141-IF Other Professional Services    |  |  |  |                        | 20,000     |                         | 20,000     |           | -         |
| 54201-Contractual Services              |  |  |  |                        | 160,000    |                         | 160,000    |           | -         |
| 54904-Oth Dues/Subscriptns/Membershp    |  |  |  |                        | 30,000     |                         | 30,000     |           | -         |
| 56501-Construction Of Fixed Assets      |  |  |  |                        | 550,000    |                         | 550,000    |           | -         |
| 1510-Spokane United 911 Network         |  |  |  | -                      | -          | 223,574                 | 222,240    | 223,574   | 222,240   |
| 1510 - Spokane United 911 Network       |  |  |  | -                      | -          | 223,574                 | 222,240    | 223,574   | 222,240   |
| 37400-Spokane United 911 Network        |  |  |  | -                      | -          | 223,574                 | 222,240    | 223,574   | 222,240   |
| 39710-From General Fund                 |  |  |  | -                      |            | 223,574                 |            | 223,574   |           |
| 51001-Base Wages                        |  |  |  |                        | -          |                         | 166,911    |           | 166,911   |
| 51640-Deferred Compensation-Matching    |  |  |  |                        | -          |                         | 2,400      |           | 2,400     |
| 52110-Social Security                   |  |  |  |                        | -          |                         | 12,769     |           | 12,769    |
| 52210-Retirement                        |  |  |  |                        | -          |                         | 18,360     |           | 18,360    |
| 52310-Medical Insurance                 |  |  |  |                        | -          |                         | 18,833     |           | 18,833    |
| 52320-Dental Insurance                  |  |  |  |                        | -          |                         | 1,536      |           | 1,536     |
| 52330-Life Insurance                    |  |  |  |                        | -          |                         | 567        |           | 567       |
| 52340-Disability Insurance              |  |  |  |                        | -          |                         | 243        |           | 243       |
| 52400-Industrial Insurance              |  |  |  |                        | -          |                         | 184        |           | 184       |
| 52600-Wa Paid Family & Medical Leave    |  |  |  |                        | -          |                         | 437        |           | 437       |
| 1540-Human Services Grants Fund         |  |  |  | 65,150,305             | 66,584,303 | 69,911,009              | 71,345,007 | 4,760,704 | 4,760,704 |
| 1540 - Human Services Grants Fund       |  |  |  | 65,150,305             | 66,584,303 | 69,911,009              | 71,345,007 | 4,760,704 | 4,760,704 |
| 95570-HHAA                              |  |  |  | 1,622,000              | 2,979,115  | 1,622,000               | 2,979,115  | -         | -         |
| 34127-Recording Surchg-Homeless Hsng    |  |  |  | 1,600,000              |            | 1,600,000               |            | -         |           |
| 36991-Misc Immaterial Operating Rev     |  |  |  | 22,000                 |            | 22,000                  |            | -         |           |
| 51991-Contra Salaries                   |  |  |  |                        | 67,000     |                         | 67,000     |           | -         |
| 52991-Contra Benefits                   |  |  |  |                        | 25,460     |                         | 25,460     |           | -         |
| 54201-Contractual Services              |  |  |  |                        | 827,255    |                         | 827,255    |           | -         |
| 54214-Subscription Based It Arngmts     |  |  |  |                        | 300,000    |                         | 300,000    |           | -         |
| 54401-Airfare                           |  |  |  |                        | 7,000      |                         | 7,000      |           | -         |
| 54408-Per Diem                          |  |  |  |                        | 6,500      |                         | 6,500      |           | -         |
| 54409-Other Transportation Expenses     |  |  |  |                        | 6,500      |                         | 6,500      |           | -         |
| 54992-Contra Other Sup/Svc/Equip        |  |  |  |                        | 89,400     |                         | 89,400     |           | -         |
| 54999-Other Misc Charges                |  |  |  |                        | 1,650,000  |                         | 1,650,000  |           | -         |
| 95571-CHG                               |  |  |  | 4,437,930              | 4,437,930  | 4,437,930               | 4,437,930  | -         | -         |
| 33442-Dept Of Commerce                  |  |  |  | 4,437,930              |            | 4,437,930               |            | -         |           |
| 51991-Contra Salaries                   |  |  |  |                        | 220,000    |                         | 220,000    |           | -         |
| 52991-Contra Benefits                   |  |  |  |                        | 83,600     |                         | 83,600     |           | -         |
| 54201-Contractual Services              |  |  |  |                        | 3,837,604  |                         | 3,837,604  |           | -         |
| 54992-Contra Other Sup/Svc/Equip        |  |  |  |                        | 296,726    |                         | 296,726    |           | -         |
| 95572-HEN                               |  |  |  | 15,917,118             | 15,917,118 | 15,917,118              | 15,917,118 | -         | -         |
| 33442-Dept Of Commerce                  |  |  |  | 15,917,118             |            | 15,917,118              |            | -         |           |
| 51991-Contra Salaries                   |  |  |  |                        | 494,442    |                         | 494,442    |           | -         |
| 52991-Contra Benefits                   |  |  |  |                        | 169,480    |                         | 169,480    |           | -         |
| 54201-Contractual Services              |  |  |  |                        | 14,601,424 |                         | 14,601,424 |           | -         |
| 54992-Contra Other Sup/Svc/Equip        |  |  |  |                        | 651,772    |                         | 651,772    |           | -         |
| 95573-ESG                               |  |  |  | 1,105,536              | 1,105,536  | 1,105,536               | 1,105,536  | -         | -         |
| 33114-Dept Of House/Urban Developmt     |  |  |  | 1,105,536              |            | 1,105,536               |            | -         |           |
| 51991-Contra Salaries                   |  |  |  |                        | 40,420     |                         | 40,420     |           | -         |
| 52991-Contra Benefits                   |  |  |  |                        | 15,360     |                         | 15,360     |           | -         |
| 54201-Contractual Services              |  |  |  |                        | 995,536    |                         | 995,536    |           | -         |
| 54992-Contra Other Sup/Svc/Equip        |  |  |  |                        | 54,220     |                         | 54,220     |           | -         |
| 95655-Dept. of Commerce Homelessness    |  |  |  | 21,144,650             | 21,144,650 | 21,144,650              | 21,144,650 | -         | -         |
| 33321-Dept Of Treasury                  |  |  |  | 21,144,650             |            | 21,144,650              |            | -         |           |
| 51991-Contra Salaries                   |  |  |  |                        | 367,500    |                         | 367,500    |           | -         |
| 52991-Contra Benefits                   |  |  |  |                        | 139,650    |                         | 139,650    |           | -         |
| 54201-Contractual Services              |  |  |  |                        | 20,144,650 |                         | 20,144,650 |           | -         |
| 54992-Contra Other Sup/Svc/Equip        |  |  |  |                        | 492,850    |                         | 492,850    |           | -         |
| 95658-HEN FCS                           |  |  |  | 449,915                | 526,798    | 449,915                 | 526,798    | -         | -         |
| 33442-Dept Of Commerce                  |  |  |  | 449,915                |            | 449,915                 |            | -         |           |
| 51991-Contra Salaries                   |  |  |  |                        | 13,330     |                         | 13,330     |           | -         |
| 52991-Contra Benefits                   |  |  |  |                        | 5,147      |                         | 5,147      |           | -         |
| 54201-Contractual Services              |  |  |  |                        | 491,531    |                         | 491,531    |           | -         |
| 54992-Contra Other Sup/Svc/Equip        |  |  |  |                        | 16,790     |                         | 16,790     |           | -         |
| 95659-Eviction Prevention               |  |  |  | 7,616,618              | 7,616,618  | 8,808,309               | 8,808,309  | 1,191,691 | 1,191,691 |
| 33442-Dept Of Commerce                  |  |  |  | 7,616,618              |            | 8,808,309               |            | 1,191,691 |           |
| 51991-Contra Salaries                   |  |  |  |                        | 161,600    |                         | 161,600    |           | -         |
| 52991-Contra Benefits                   |  |  |  |                        | 61,408     |                         | 61,408     |           | -         |
| 54201-Contractual Services              |  |  |  |                        | 7,176,618  |                         | 8,368,309  |           | 1,191,691 |
| 54992-Contra Other Sup/Svc/Equip        |  |  |  |                        | 216,992    |                         | 216,992    |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                                         |  |  |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|---------------------------------------------------------|--|--|--|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code                 |  |  |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
| 95660-Emergency Housing Fund                            |  |  |  | 8,846,494              | 8,846,494  | 8,846,494               | 8,846,494  | -         | -         |
| 33442-Dept Of Commerce                                  |  |  |  | 8,846,494              |            | 8,846,494               |            | -         |           |
| 51991-Contra Salaries                                   |  |  |  |                        | 153,000    |                         | 153,000    |           | -         |
| 52991-Contra Benefits                                   |  |  |  |                        | 58,140     |                         | 58,140     |           | -         |
| 54201-Contractual Services                              |  |  |  |                        | 8,431,402  |                         | 8,431,402  |           | -         |
| 54992-Contra Other Sup/Svc/Equip                        |  |  |  |                        | 203,952    |                         | 203,952    |           | -         |
| 95661-Commerce Inflation (CI)                           |  |  |  | 2,167,936              | 2,167,936  | 2,167,936               | 2,167,936  | -         | -         |
| 33442-Dept Of Commerce                                  |  |  |  | 2,167,936              |            | 2,167,936               |            | -         |           |
| 54201-Contractual Services                              |  |  |  |                        | 2,167,936  |                         | 2,167,936  |           | -         |
| 95662-Commerce HHAA                                     |  |  |  | 1,842,108              | 1,842,108  | 5,411,121               | 5,411,121  | 3,569,013 | 3,569,013 |
| 33442-Dept Of Commerce                                  |  |  |  | 1,842,108              |            | 5,411,121               |            | 3,569,013 |           |
| 54201-Contractual Services                              |  |  |  |                        | 1,842,108  |                         | 5,411,121  |           | 3,569,013 |
| 1541-Continuum Of Care                                  |  |  |  | 16,985,916             | 16,985,916 | 16,985,916              | 16,985,916 | -         | -         |
| 1541 - Continuum Of Care                                |  |  |  | 16,985,916             | 16,985,916 | 16,985,916              | 16,985,916 | -         | -         |
| 95575-Continuum of Care                                 |  |  |  | 16,985,914             | 16,985,914 | 16,985,914              | 16,985,914 | -         | -         |
| 33114-Dept Of House/Urban Developmt                     |  |  |  | 16,745,914             |            | 16,745,914              |            | -         |           |
| 33222-Program Income (Federal)                          |  |  |  | 240,000                |            | 240,000                 |            | -         |           |
| 51991-Contra Salaries                                   |  |  |  |                        | 837,000    |                         | 837,000    |           | -         |
| 52991-Contra Benefits                                   |  |  |  |                        | 318,060    |                         | 318,060    |           | -         |
| 53104-Software (Noncapitalized)                         |  |  |  |                        | 200,000    |                         | 200,000    |           | -         |
| 54201-Contractual Services                              |  |  |  |                        | 14,508,080 |                         | 14,508,080 |           | -         |
| 54992-Contra Other Sup/Svc/Equip                        |  |  |  |                        | 1,122,774  |                         | 1,122,774  |           | -         |
| 95600-YHDP                                              |  |  |  | 2                      | 2          | 2                       | 2          | -         | -         |
| 33114-Dept Of House/Urban Developmt                     |  |  |  | 2                      |            | 2                       |            | -         |           |
| 54201-Contractual Services                              |  |  |  |                        | 2          |                         | 2          |           | -         |
| 1555-Opioid Response Fund                               |  |  |  | 649,098                | 2,235,982  | 1,064,118               | 3,021,738  | 415,020   | 785,756   |
| 1555 - Opioid Response Fund                             |  |  |  | 649,098                | 2,235,982  | 1,064,118               | 3,021,738  | 415,020   | 785,756   |
| 19100-Opioid Settlement                                 |  |  |  |                        | 2,235,982  |                         | 3,019,370  |           | 783,388   |
| 51991-Contra Salaries                                   |  |  |  |                        | 658,328    |                         | 696,959    |           | 38,631    |
| 52991-Contra Benefits                                   |  |  |  |                        | 321,505    |                         | 298,317    |           | (23,188)  |
| 54141-IF Other Professional Services                    |  |  |  |                        | 256,149    |                         | 278,133    |           | 21,984    |
| 54201-Contractual Services                              |  |  |  |                        | 1,000,000  |                         | 1,600,000  |           | 600,000   |
| 54992-Contra Other Sup/Svc/Equip                        |  |  |  |                        | -          |                         | 6,573      |           | 6,573     |
| 80101-Operating Transfers Out                           |  |  |  |                        | -          |                         | 139,388    |           | 139,388   |
| 30210-Administration                                    |  |  |  | 649,098                | -          | 1,064,118               | 2,368      | 415,020   | 2,368     |
| 36941-Judgements/Settlements                            |  |  |  | 649,098                |            | 1,064,118               |            | 415,020   |           |
| 54122-IF City Indirect Costs                            |  |  |  |                        | -          |                         | 2,368      |           | 2,368     |
| 1560-Forfeitures & Contribution Fund                    |  |  |  | 1,169,228              | 1,343,921  | 1,174,228               | 1,497,483  | 5,000     | 153,562   |
| 1560 - Forfeitures & Contribution Fund                  |  |  |  | 1,169,228              | 1,343,921  | 1,174,228               | 1,497,483  | 5,000     | 153,562   |
| 11130-Police K-9                                        |  |  |  |                        | 10,000     |                         | 10,000     |           | -         |
| 53502-Minor Equipment                                   |  |  |  |                        | 10,000     |                         | 10,000     |           | -         |
| 11160-Arrest                                            |  |  |  | 129,228                | 129,228    | 129,228                 | 129,228    | -         | -         |
| 34210-Law Enforcement Services                          |  |  |  | 129,228                |            | 129,228                 |            | -         |           |
| 53502-Minor Equipment                                   |  |  |  |                        | 20,000     |                         | 20,000     |           | -         |
| 54820-Software Maintenance                              |  |  |  |                        | 109,228    |                         | 109,228    |           | -         |
| 11230-Police Investigations                             |  |  |  | 50,000                 | 50,000     | 55,000                  | 55,000     | 5,000     | 5,000     |
| 34529-Other Environmental Services                      |  |  |  | -                      |            | 30,000                  |            | 30,000    |           |
| 35690-Other Non Traffic Fines                           |  |  |  | 50,000                 |            | 25,000                  |            | (25,000)  |           |
| 54105-Legal Services                                    |  |  |  |                        | 50,000     |                         | 55,000     |           | 5,000     |
| 11440-Police Property & Evidence                        |  |  |  | 230,000                | 340,000    | 230,000                 | 340,000    | -         | -         |
| 36910-Sale Of Scrap/Junk/Surplus                        |  |  |  | 230,000                |            | 230,000                 |            | -         |           |
| 53201-Operating Supplies                                |  |  |  |                        | 40,000     |                         | 25,000     |           | (15,000)  |
| 53502-Minor Equipment                                   |  |  |  |                        | -          |                         | 5,000      |           | 5,000     |
| 53505-Office Furniture (Non Capital)                    |  |  |  |                        | -          |                         | 10,000     |           | 10,000    |
| 54820-Software Maintenance                              |  |  |  |                        | 100,000    |                         | 100,000    |           | -         |
| 56203-Building Improvements                             |  |  |  |                        | 170,000    |                         | 170,000    |           | -         |
| 56401-Machinery/Equipment                               |  |  |  |                        | 30,000     |                         | 30,000     |           | -         |
| 11460-Police Academy                                    |  |  |  |                        | 45,000     |                         | 45,000     |           | -         |
| 53201-Operating Supplies                                |  |  |  |                        | 45,000     |                         | 45,000     |           | -         |
| 11930-Police Tactical Team                              |  |  |  |                        | 20,700     |                         | 20,700     |           | -         |
| 53201-Operating Supplies                                |  |  |  |                        | 20,700     |                         | 20,700     |           | -         |
| 11950-Police Bomb Squad - Explosive Disposal Unit (EDU) |  |  |  |                        | 11,768     |                         | 11,768     |           | -         |
| 53502-Minor Equipment                                   |  |  |  |                        | 11,768     |                         | 11,768     |           | -         |
| 17100-Forfeitures/Seizures - Fed                        |  |  |  | 260,000                | 140,000    | 260,000                 | 140,000    | -         | -         |
| 33116-Dept Of Justice                                   |  |  |  | 260,000                |            | 260,000                 |            | -         |           |
| 53502-Minor Equipment                                   |  |  |  |                        | 70,000     |                         | 70,000     |           | -         |
| 54201-Contractual Services                              |  |  |  |                        | 50,000     |                         | 50,000     |           | -         |
| 54902-Registration/Schooling                            |  |  |  |                        | 20,000     |                         | 20,000     |           | -         |
| 17200-Forfeitures/Seizures - other                      |  |  |  | 500,000                | 590,000    | 500,000                 | 590,000    | -         | -         |
| 36930-Confiscated/Forfeited Property                    |  |  |  | 500,000                |            | 500,000                 |            | -         |           |
| 53502-Minor Equipment                                   |  |  |  |                        | 10,000     |                         | 10,000     |           | -         |
| 54902-Registration/Schooling                            |  |  |  |                        | 100,000    |                         | 100,000    |           | -         |
| 54922-Confidential Funds                                |  |  |  |                        | 240,000    |                         | 240,000    |           | -         |
| 56404-Vehicles                                          |  |  |  |                        | 180,000    |                         | 180,000    |           | -         |
| 56416-IF Capital Commissioning                          |  |  |  |                        | 60,000     |                         | 60,000     |           | -         |
| 30210-Administration                                    |  |  |  |                        | 7,225      |                         | 155,787    |           | 148,562   |
| 53201-Operating Supplies                                |  |  |  |                        | 1,508      |                         | 1,508      |           | -         |
| 54122-IF City Indirect Costs                            |  |  |  |                        | 5,717      |                         | 5,869      |           | 152       |
| 80101-Operating Transfers Out                           |  |  |  |                        | -          |                         | 148,410    |           | 148,410   |
| 1590-Hotel/Motel Tax Fund                               |  |  |  | 11,000,000             | 9,359,860  | 11,000,000              | 9,783,383  | -         | 423,523   |
| 1590 - Hotel/Motel Tax Fund                             |  |  |  | 11,000,000             | 9,359,860  | 11,000,000              | 9,783,383  | -         | 423,523   |
| 25300-Hotel/Motel Tax                                   |  |  |  | 11,000,000             | 9,359,860  | 11,000,000              | 9,783,383  | -         | 423,523   |
| 31330-Motel/Hotel Transient Tax                         |  |  |  | 11,000,000             |            | 11,000,000              |            | -         |           |

## City of Spokane - November 3, 2025

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                         |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|-------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |                         |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |                         | 56401-Machinery/Equipment            |  |                        | 1,018,398 |                         | 1,018,398 |          | -         |
|                                         | 91814-Regional          | BHU 23-25                            |  | 920,573                | 911,901   | 920,573                 | 458,565   | -        | (453,336) |
|                                         |                         | 33469-Other State Agencies           |  | 920,573                |           | 920,573                 |           | -        |           |
|                                         |                         | 51001-Base Wages                     |  |                        | 646,166   |                         | 317,519   |          | (328,647) |
|                                         |                         | 51295-Education Pay                  |  |                        | 21,412    |                         | 10,522    |          | (10,891)  |
|                                         |                         | 51640-Deferred Compensation-Matching |  |                        | 39,903    |                         | 19,608    |          | (20,295)  |
|                                         |                         | 52110-Social Security                |  |                        | 9,680     |                         | 4,757     |          | (4,923)   |
|                                         |                         | 52230-Pension Leoff li               |  |                        | 35,515    |                         | 17,452    |          | (18,063)  |
|                                         |                         | 52265-Veba Medical Savings-Police    |  |                        | 10,500    |                         | 5,250     |          | (5,250)   |
|                                         |                         | 52310-Medical Insurance              |  |                        | 109,327   |                         | 53,812    |          | (55,515)  |
|                                         |                         | 52320-Dental Insurance               |  |                        | 7,740     |                         | 3,870     |          | (3,870)   |
|                                         |                         | 52330-Life Insurance                 |  |                        | 1,710     |                         | 855       |          | (855)     |
|                                         |                         | 52340-Disability Insurance           |  |                        | 2,700     |                         | 1,350     |          | (1,350)   |
|                                         |                         | 52345-Police Legal Defense Ins       |  |                        | 240       |                         | 120       |          | (120)     |
|                                         |                         | 52400-Industrial Insurance           |  |                        | 896       |                         | 448       |          | (448)     |
|                                         |                         | 52600-Wa Paid Family & Medical Leave |  |                        | 6,113     |                         | 3,004     |          | (3,109)   |
|                                         |                         | 54401-Airfare                        |  |                        | 20,000    |                         | 20,000    |          | -         |
|                                         | 91815-Body              | Cam Grant                            |  | 472,644                | 472,644   | 472,644                 | 472,644   | -        | -         |
|                                         |                         | 33316-Dept Of Justice                |  | 472,644                |           | 472,644                 |           | -        |           |
|                                         |                         | 51003-Project Employee Wages         |  |                        | 154,767   |                         | 154,767   |          | -         |
|                                         |                         | 53201-Operating Supplies             |  |                        | 97,000    |                         | 97,000    |          | -         |
|                                         |                         | 54141-IF Other Professional Services |  |                        | 220,877   |                         | 220,877   |          | -         |
|                                         | 91817-Justice           | Assistance Grant FY22                |  | 96,850                 | 96,850    | 96,850                  | 96,850    | -        | -         |
|                                         |                         | 33316-Dept Of Justice                |  | 96,850                 |           | 96,850                  |           | -        |           |
|                                         |                         | 53502-Minor Equipment                |  |                        | 96,850    |                         | 96,850    |          | -         |
|                                         | 91818-Justice           | Assistance Grant FY23                |  | 172,396                | 172,396   | 172,396                 | 172,396   | -        | -         |
|                                         |                         | 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                              |  | 23,200                 | 23,200    | 23,200                  | 23,200    | -        | -         |
|                                         |                         | 33397-Dept Of Homeland Security      |  | 23,200                 |           | 23,200                  |           | -        |           |
|                                         |                         | 53502-Minor Equipment                |  |                        | 23,200    |                         | 23,200    |          | -         |
|                                         | 91821-Financial         | Fraud ID Theft FY23-25               |  | 15,063                 | 15,063    | 15,063                  | 15,063    | -        | -         |
|                                         |                         | 33469-Other State Agencies           |  | 15,063                 |           | 15,063                  |           | -        |           |
|                                         |                         | 54401-Airfare                        |  |                        | 15,063    |                         | 15,063    |          | -         |
|                                         | 91822-WASPC             | Traffic Equipment Grant              |  | -                      | -         | 6,000                   | 6,000     | 6,000    | 6,000     |
|                                         |                         | 33469-Other State Agencies           |  | -                      |           | 6,000                   |           | 6,000    |           |
|                                         |                         | 53522-Power Tools/Equipment          |  |                        | -         |                         | 6,000     |          | 6,000     |
|                                         | 91823-Registered        | Sex Offender FY24-25                 |  | 189,555                | 189,727   | 225,906                 | 195,385   | 36,351   | 5,658     |
|                                         |                         | 33469-Other State Agencies           |  | 189,555                |           | 225,906                 |           | 36,351   |           |
|                                         |                         | 51001-Base Wages                     |  |                        | 137,081   |                         | 137,087   |          | 7         |
|                                         |                         | 51295-Education Pay                  |  |                        | 6,169     |                         | 6,169     |          | 0         |
|                                         |                         | 51640-Deferred Compensation-Matching |  |                        | 8,881     |                         | 8,882     |          | 0         |
|                                         |                         | 52110-Social Security                |  |                        | 2,077     |                         | 2,077     |          | 0         |
|                                         |                         | 52230-Pension Leoff li               |  |                        | 7,621     |                         | 7,621     |          | 0         |
|                                         |                         | 52265-Veba Medical Savings-Police    |  |                        | 2,100     |                         | 2,100     |          | -         |
|                                         |                         | 52310-Medical Insurance              |  |                        | 21,865    |                         | 24,364    |          | 2,498     |
|                                         |                         | 52320-Dental Insurance               |  |                        | 1,548     |                         | 1,548     |          | -         |
|                                         |                         | 52330-Life Insurance                 |  |                        | 300       |                         | 296       |          | (4)       |
|                                         |                         | 52340-Disability Insurance           |  |                        | 540       |                         | 540       |          | -         |
|                                         |                         | 52345-Police Legal Defense Ins       |  |                        | 48        |                         | 48        |          | -         |
|                                         |                         | 52400-Industrial Insurance           |  |                        | 179       |                         | 182       |          | 3         |
|                                         |                         | 52600-Wa Paid Family & Medical Leave |  |                        | 1,318     |                         | 1,471     |          | 153       |
|                                         |                         | 54902-Registration/Schooling         |  |                        | -         |                         | 3,000     |          | 3,000     |
|                                         | 91824-WATPA             | FY24 ALPR                            |  | 150,000                | 150,000   | 150,000                 | 150,000   | -        | -         |
|                                         |                         | 33469-Other State Agencies           |  | 150,000                |           | 150,000                 |           | -        |           |
|                                         |                         | 54201-Contractual Services           |  |                        | 25,000    |                         | 25,000    |          | -         |
|                                         |                         | 56401-Machinery/Equipment            |  |                        | 125,000   |                         | 125,000   |          | -         |
|                                         | 91825-WTSC              | DUI Enforcement (Inactive)           |  | -                      | -         | 117,916                 | 9,684     | 117,916  | 9,684     |
|                                         |                         | 33435-Traffic Safety Commission      |  | -                      |           | 117,916                 |           | 117,916  |           |
|                                         |                         | 51215-Overtime-Uniform               |  |                        | -         |                         | 9,684     |          | 9,684     |
|                                         | 91827-WTSC-Law          | Enforcement Liaison Grant            |  | -                      | -         | 5,000                   | 5,000     | 5,000    | 5,000     |
|                                         |                         | 33320-Dept Of Transportation         |  | -                      |           | 5,000                   |           | 5,000    |           |
|                                         |                         | 51215-Overtime-Uniform               |  |                        | -         |                         | 5,000     |          | 5,000     |
|                                         | 91828-WTSC -            | Seatbelt Enforcement Grant           |  | -                      | -         | 5,000                   | 5,000     | 5,000    | 5,000     |
|                                         |                         | 33320-Dept Of Transportation         |  | -                      |           | 5,000                   |           | 5,000    |           |
|                                         |                         | 51215-Overtime-Uniform               |  |                        | -         |                         | 5,000     |          | 5,000     |
|                                         | 91829-WTSC -            | Impaired Driving Grant               |  | -                      | -         | 18,000                  | 18,000    | 18,000   | 18,000    |
|                                         |                         | 33320-Dept Of Transportation         |  | -                      |           | 18,000                  |           | 18,000   |           |
|                                         |                         | 51215-Overtime-Uniform               |  |                        | -         |                         | 18,000    |          | 18,000    |
|                                         | 91830-WTSC              | Distracted Driving                   |  | -                      | -         | 8,000                   | 8,000     | 8,000    | 8,000     |
|                                         |                         | 33320-Dept Of Transportation         |  | -                      |           | 8,000                   |           | 8,000    |           |
|                                         |                         | 51215-Overtime-Uniform               |  |                        | -         |                         | 8,000     |          | 8,000     |
|                                         | 91831-WTSC              | Motorcycle Safety Emphasis           |  | -                      | -         | 8,000                   | 8,000     | 8,000    | 8,000     |
|                                         |                         | 33320-Dept Of Transportation         |  | -                      |           | 8,000                   |           | 8,000    |           |
|                                         |                         | 51215-Overtime-Uniform               |  |                        | -         |                         | 8,000     |          | 8,000     |
|                                         | 91832-WTSC              | Speed Emphasis                       |  | -                      | -         | 5,000                   | 5,000     | 5,000    | 5,000     |
|                                         |                         | 33320-Dept Of Transportation         |  | -                      |           | 5,000                   |           | 5,000    |           |
|                                         |                         | 51215-Overtime-Uniform               |  |                        | -         |                         | 5,000     |          | 5,000     |
|                                         | 91838-DV Order          | & Firearms Grant                     |  | -                      | -         | 384,785                 | 384,785   | 384,785  | 384,785   |
|                                         |                         | 33316-Dept Of Justice                |  | -                      |           | 384,785                 |           | 384,785  |           |
|                                         |                         | 51215-Overtime-Uniform               |  |                        | -         |                         | 343,785   |          | 343,785   |
|                                         |                         | 53201-Operating Supplies             |  |                        | -         |                         | 41,000    |          | 41,000    |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|-----------------------------------------|--|--|--|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code |  |  |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
| 91840-WA Auto Theft FY2025              |  |  |  |                        |            |                         |            |           |           |
| 51001-Base Wages                        |  |  |  |                        | -          |                         |            | 195,179   | 195,179   |
| 51295-Education Pay                     |  |  |  |                        | -          |                         |            | 136,926   | 136,926   |
| 51640-Deferred Compensation-Matching    |  |  |  |                        | -          |                         |            | 6,162     | 6,162     |
| 52110-Social Security                   |  |  |  |                        | -          |                         |            | 8,871     | 8,871     |
| 52230-Pension Leoff li                  |  |  |  |                        | -          |                         |            | 2,075     | 2,075     |
| 52265-Veba Medical Savings-Police       |  |  |  |                        | -          |                         |            | 7,612     | 7,612     |
| 52310-Medical Insurance                 |  |  |  |                        | -          |                         |            | 2,100     | 2,100     |
| 52320-Dental Insurance                  |  |  |  |                        | -          |                         |            | 27,203    | 27,203    |
| 52330-Life Insurance                    |  |  |  |                        | -          |                         |            | 1,548     | 1,548     |
| 52340-Disability Insurance              |  |  |  |                        | -          |                         |            | 293       | 293       |
| 52345-Police Legal Defense Ins          |  |  |  |                        | -          |                         |            | 540       | 540       |
| 52400-Industrial Insurance              |  |  |  |                        | -          |                         |            | 48        | 48        |
| 52600-Wa Paid Family & Medical Leave    |  |  |  |                        | -          |                         |            | 184       | 184       |
|                                         |  |  |  |                        | -          |                         |            | 1,617     | 1,617     |
| 95519-STOP Violence                     |  |  |  | 20,000                 | 20,000     | 20,000                  | 20,000     | -         | -         |
| 33316-Dept Of Justice                   |  |  |  | 20,000                 |            | 20,000                  |            | -         | -         |
| 54401-Airfare                           |  |  |  |                        | 7,000      |                         | 7,000      |           | -         |
| 54407-Lodging                           |  |  |  |                        | 5,000      |                         | 5,000      |           | -         |
| 54408-Per Diem                          |  |  |  |                        | 3,000      |                         | 3,000      |           | -         |
| 54409-Other Transportation Expenses     |  |  |  |                        | 1,000      |                         | 1,000      |           | -         |
| 54902-Registration/Schooling            |  |  |  |                        | 4,000      |                         | 4,000      |           | -         |
| 99139-FY23 Legislative Training         |  |  |  | 34,722                 | 34,722     | 34,722                  | 34,722     | -         | -         |
| 33469-Other State Agencies              |  |  |  | 34,722                 |            | 34,722                  |            | -         | -         |
| 54902-Registration/Schooling            |  |  |  |                        | 34,722     |                         | 34,722     |           | -         |
| 99999-Revenue & Other                   |  |  |  | 10,000                 |            | 5,000                   |            | (5,000)   |           |
| 39710-From General Fund                 |  |  |  | 10,000                 |            | 5,000                   |            | (5,000)   |           |
| 1625-Public Safety Levy Fund            |  |  |  | 14,395,606             | 14,476,470 | 14,352,914              | 14,302,817 | (42,692)  | (173,653) |
| 1625 - Public Safety Personnel Fund     |  |  |  | 14,395,606             | 14,476,470 | 14,352,914              | 14,302,817 | (42,692)  | (173,653) |
| 11150-General Patrol                    |  |  |  |                        | 120,433    |                         | 58,481     |           | (61,952)  |
| 54131-IF Risk Managment                 |  |  |  |                        | 66,049     |                         | 32,166     |           | (33,883)  |
| 54133-IF Workers' Comp                  |  |  |  |                        | 54,384     |                         | 26,315     |           | (28,069)  |
| 30210-Administration                    |  |  |  | 14,235,606             | 7,531,037  | 14,272,914              | 7,419,336  | 37,308    | (111,701) |
| 31113-Property Tax Levy LID Lift        |  |  |  | 14,235,606             |            | 14,272,914              |            | 37,308    |           |
| 31116-Property Taxes-Prior Years        |  |  |  | -                      |            | 144,591                 |            | 144,591   |           |
| 31119-Est Uncollectble Prop Tax         |  |  |  | -                      |            | (144,591)               |            | (144,591) |           |
| 54122-IF City Indirect Costs            |  |  |  |                        | 600,130    |                         | 488,194    |           | (111,936) |
| 54124-IF Office Performance Mgmt Svc    |  |  |  |                        | 52,464     |                         | 23,594     |           | (28,870)  |
| 54128-IF Centralized Accounting         |  |  |  |                        | 42,479     |                         | 36,520     |           | (5,959)   |
| 54131-IF Risk Managment                 |  |  |  |                        | -          |                         | 13,114     |           | 13,114    |
| 54132-IF Unemployment                   |  |  |  |                        | 10,964     |                         | 18,267     |           | 7,303     |
| 54133-IF Workers' Comp                  |  |  |  |                        | -          |                         | 14,647     |           | 14,647    |
| 80101-Operating Transfers Out           |  |  |  |                        | 6,825,000  |                         | 6,825,000  |           | -         |
| 35121-Fire Operations                   |  |  |  |                        | 6,825,000  |                         | 6,825,000  |           | -         |
| 80101-Operating Transfers Out           |  |  |  |                        | 6,825,000  |                         | 6,825,000  |           | -         |
| 99999-Revenue & Other                   |  |  |  | 160,000                |            | 80,000                  |            | (80,000)  |           |
| 31116-Property Taxes-Prior Years        |  |  |  | 160,000                |            | 80,000                  |            | (80,000)  |           |
| 1640-Communications Bldg M&O Fund       |  |  |  | 677,279                | 680,753    | 677,358                 | 678,675    | 79        | (2,078)   |
| 1640 - Communications Bldg M&O Fund     |  |  |  | 677,279                | 680,753    | 677,358                 | 678,675    | 79        | (2,078)   |
| 35351-Combined Communications Building  |  |  |  | 677,279                | 680,753    | 677,358                 | 678,675    | 79        | (2,078)   |
| 34280-Communication Services            |  |  |  | 677,279                |            | 677,358                 |            | 79        |           |
| 53201-Operating Supplies                |  |  |  |                        | 24,500     |                         | 24,500     |           | -         |
| 53210-Repair & Maintenance Supplies     |  |  |  |                        | 24,000     |                         | 24,000     |           | -         |
| 53303-Motor Fuel-Outside Vendor         |  |  |  |                        | 1,000      |                         | 1,000      |           | -         |
| 53502-Minor Equipment                   |  |  |  |                        | 2,200      |                         | 2,200      |           | -         |
| 54122-IF City Indirect Costs            |  |  |  |                        | 6,459      |                         | 6,621      |           | 162       |
| 54124-IF Office Performance Mgmt Svc    |  |  |  |                        | 686        |                         | 462        |           | (224)     |
| 54125-IF Financial Services             |  |  |  |                        | 26,286     |                         | 22,043     |           | (4,243)   |
| 54128-IF Centralized Accounting         |  |  |  |                        | 3,390      |                         | 3,276      |           | (114)     |
| 54206-Snow Removal Services             |  |  |  |                        | 3,200      |                         | 3,200      |           | -         |
| 54212-Landscape/Grounds Maint           |  |  |  |                        | 14,000     |                         | 14,000     |           | -         |
| 54301-Telephone                         |  |  |  |                        | 10,000     |                         | 10,000     |           | -         |
| 54701-Public Utility Service            |  |  |  |                        | 64,600     |                         | 60,900     |           | (3,700)   |
| 54702-Utility Light/Power Service       |  |  |  |                        | 256,200    |                         | 264,201    |           | 8,001     |
| 54706-Utility Natural Gas               |  |  |  |                        | 25,400     |                         | 23,400     |           | (2,000)   |
| 54802-Building Repairs/Maintenance      |  |  |  |                        | 104,000    |                         | 104,000    |           | -         |
| 54803-Equipment Repairs/Maintenance     |  |  |  |                        | 49,216     |                         | 49,216     |           | -         |
| 54906-Laundry/Janitorial Services       |  |  |  |                        | 60,616     |                         | 60,656     |           | 40        |
| 54908-Permits/Other Fees                |  |  |  |                        | 2,000      |                         | 2,000      |           | -         |
| 54920-Alarm/Security Services           |  |  |  |                        | 3,000      |                         | 3,000      |           | -         |
| 1650-Community Development Fund         |  |  |  | 30,000                 | 66,493     | 30,000                  | 66,493     | -         | -         |
| 1650 - Community Development Fund       |  |  |  | 30,000                 | 66,493     | 30,000                  | 66,493     | -         | -         |
| 53015-Homeless Donations                |  |  |  | 30,000                 | 66,493     | 30,000                  | 66,493     | -         | -         |
| 36710-Contributions/Donations           |  |  |  | 30,000                 |            | 30,000                  |            | -         |           |
| 53201-Operating Supplies                |  |  |  |                        | 16,493     |                         | 16,493     |           | -         |
| 54201-Contractual Services              |  |  |  |                        | 40,000     |                         | 40,000     |           | -         |
| 54999-Other Misc Charges                |  |  |  |                        | 10,000     |                         | 10,000     |           | -         |
| 1680-Housing & Homeless Services Fund   |  |  |  |                        | 1,048,996  |                         | 1,243,335  |           | 194,339   |
| 1680 - Housing and Homeless Services    |  |  |  |                        | 1,048,996  |                         | 1,243,335  |           | 194,339   |
| 30210-Administration                    |  |  |  |                        | 1,048,996  |                         | 1,243,335  |           | 194,339   |
| 51001-Base Wages                        |  |  |  |                        | 4,552,766  |                         | 3,997,928  |           | (554,838) |
| 51002-Temp/Seasonal Wages               |  |  |  |                        | 100,000    |                         | 100,000    |           | -         |
| 51003-Project Employee Wages            |  |  |  |                        | 220,000    |                         | 220,000    |           | -         |
| 51220-Out Of Grade                      |  |  |  |                        | 20,000     |                         | 20,000     |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                                        |  |  |                                      | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change   |          |
|--------------------------------------------------------|--|--|--------------------------------------|------------------------|-------------|-------------------------|-------------|----------|----------|
| Fund > Department > Program > Type Code                |  |  |                                      | Revenues               | Expenses    | Revenues                | Expenses    | Revenues | Expenses |
|                                                        |  |  | 51290-Longevity Pay                  |                        | 2,650       |                         | 1,613       |          | (1,037)  |
|                                                        |  |  | 51640-Deferred Compensation-Matching |                        | 64,980      |                         | 64,650      |          | (330)    |
|                                                        |  |  | 51991-Contra Salaries                |                        | (4,303,201) |                         | (3,912,732) |          | 390,469  |
|                                                        |  |  | 52110-Social Security                |                        | 348,489     |                         | 305,965     |          | (42,524) |
|                                                        |  |  | 52210-Retirement                     |                        | 501,096     |                         | 439,950     |          | (61,146) |
|                                                        |  |  | 52310-Medical Insurance              |                        | 551,088     |                         | 500,007     |          | (51,081) |
|                                                        |  |  | 52320-Dental Insurance               |                        | 68,587      |                         | 58,414      |          | (10,174) |
|                                                        |  |  | 52330-Life Insurance                 |                        | 17,822      |                         | 15,504      |          | (2,318)  |
|                                                        |  |  | 52340-Disability Insurance           |                        | 10,105      |                         | 9,017       |          | (1,088)  |
|                                                        |  |  | 52400-Industrial Insurance           |                        | 8,546       |                         | 7,591       |          | (955)    |
|                                                        |  |  | 52600-Wa Paid Family & Medical Leave |                        | 11,936      |                         | 11,331      |          | (605)    |
|                                                        |  |  | 52991-Contra Benefits                |                        | (1,617,854) |                         | (1,490,561) |          | 127,293  |
|                                                        |  |  | 52999-Misc Benefits                  |                        | 193,928     |                         | 193,928     |          | -        |
|                                                        |  |  | 53101-Office Supplies                |                        | 10,000      |                         | 10,000      |          | -        |
|                                                        |  |  | 53103-Postage                        |                        | 3,164       |                         | 3,164       |          | -        |
|                                                        |  |  | 53104-Software (Noncapitalized)      |                        | 5,313       |                         | 5,313       |          | -        |
|                                                        |  |  | 53502-Minor Equipment                |                        | 21,504      |                         | 21,504      |          | -        |
|                                                        |  |  | 54124-IF Office Performance Mgmt Svc |                        | 20,602      |                         | 14,046      |          | (6,556)  |
|                                                        |  |  | 54127-IF Centralized Purchasing      |                        | 10,816      |                         | 18,397      |          | 7,581    |
|                                                        |  |  | 54128-IF Centralized Accounting      |                        | 48,297      |                         | 48,942      |          | 645      |
|                                                        |  |  | 54129-IF My Spokane                  |                        | 15,794      |                         | 11,671      |          | (4,123)  |
|                                                        |  |  | 54131-IF Risk Management             |                        | 17,711      |                         | 13,721      |          | (3,990)  |
|                                                        |  |  | 54132-IF Unemployment                |                        | 11,466      |                         | 23,808      |          | 12,342   |
|                                                        |  |  | 54133-IF Workers' Comp               |                        | 17,297      |                         | 19,329      |          | 2,032    |
|                                                        |  |  | 54134-IF Custodial Service           |                        | 25,781      |                         | 37,373      |          | 11,592   |
|                                                        |  |  | 54141-IF Other Professional Services |                        | 600,000     |                         | 600,000     |          | -        |
|                                                        |  |  | 54201-Contractual Services           |                        | 1,000       |                         | 1,000       |          | -        |
|                                                        |  |  | 54302-Cell Phone                     |                        | 8,000       |                         | 8,000       |          | -        |
|                                                        |  |  | 54321-IF IT Expenses                 |                        | 313,569     |                         | 288,317     |          | (25,252) |
|                                                        |  |  | 54324-IF IT Replacement              |                        | 38,776      |                         | 19,388      |          | (19,388) |
|                                                        |  |  | 54401-Airfare                        |                        | 14,000      |                         | 14,000      |          | -        |
|                                                        |  |  | 54408-Per Diem                       |                        | 8,000       |                         | 8,000       |          | -        |
|                                                        |  |  | 54409-Other Transportation Expenses  |                        | 14,000      |                         | 14,000      |          | -        |
|                                                        |  |  | 54451-Advertising                    |                        | 2,000       |                         | 2,000       |          | -        |
|                                                        |  |  | 54842-IF Facility Repairs            |                        | 80,809      |                         | 101,114     |          | 20,305   |
|                                                        |  |  | 54847-IF Motor Pool                  |                        | 4,000       |                         | 4,000       |          | -        |
|                                                        |  |  | 54901-Misc Services/Charges          |                        | 5,716,554   |                         | 5,716,554   |          | -        |
|                                                        |  |  | 54902-Registration/Schooling         |                        | 10,000      |                         | 10,000      |          | -        |
|                                                        |  |  | 54909-Printing/Binding/Repro         |                        | -           |                         | 2,230       |          | 2,230    |
|                                                        |  |  | 59942-Contra IF Expenses             |                        | (6,720,396) |                         | (6,315,139) |          | 405,257  |
| 1690-Community Development Block Grants                |  |  |                                      | 17,150,600             | 17,150,600  | 17,150,600              | 17,150,600  | -        | -        |
| 1690 - Community Development Block Grants              |  |  |                                      | 17,150,600             | 17,150,600  | 17,150,600              | 17,150,600  | -        | -        |
| 95576-Community Development Block Grant Program        |  |  |                                      | 17,150,600             | 17,150,600  | 17,150,600              | 17,150,600  | -        | -        |
|                                                        |  |  | 33114-Dept Of House/Urban Developmt  |                        | 16,000,000  |                         | 16,000,000  |          | -        |
|                                                        |  |  | 39794-From Cdbg Revolving Loan Fund  |                        | 1,150,600   |                         | 1,150,600   |          | -        |
|                                                        |  |  | 51991-Contra Salaries                |                        | 1,175,800   |                         | 1,175,800   |          | -        |
|                                                        |  |  | 52991-Contra Benefits                |                        | 446,804     |                         | 446,804     |          | -        |
|                                                        |  |  | 53101-Office Supplies                |                        | 7,600       |                         | 7,600       |          | -        |
|                                                        |  |  | 53104-Software (Noncapitalized)      |                        | 6,000       |                         | 6,000       |          | -        |
|                                                        |  |  | 53502-Minor Equipment                |                        | 12,000      |                         | 12,000      |          | -        |
|                                                        |  |  | 54101-Professional Services          |                        | 100,000     |                         | 100,000     |          | -        |
|                                                        |  |  | 54201-Contractual Services           |                        | 13,793,000  |                         | 13,793,000  |          | -        |
|                                                        |  |  | 54401-Airfare                        |                        | 12,000      |                         | 12,000      |          | -        |
|                                                        |  |  | 54408-Per Diem                       |                        | 5,000       |                         | 5,000       |          | -        |
|                                                        |  |  | 54409-Other Transportation Expenses  |                        | 2,000       |                         | 2,000       |          | -        |
|                                                        |  |  | 54451-Advertising                    |                        | 3,000       |                         | 3,000       |          | -        |
|                                                        |  |  | 54902-Registration/Schooling         |                        | 10,000      |                         | 10,000      |          | -        |
|                                                        |  |  | 54992-Contra Other Sup/Svc/Equip     |                        | 1,577,396   |                         | 1,577,396   |          | -        |
| 1695-Comm. Dev. Block Grants Revolving Loan Fund       |  |  |                                      | 4,000,000              | 4,452,661   | 4,000,000               | 4,689,960   | -        | 237,299  |
| 1695 - CDBG Revolving Loan Fund                        |  |  |                                      | 4,000,000              | 4,452,661   | 4,000,000               | 4,689,960   | -        | 237,299  |
| 95577-Community Development Block Grant Revolving Loan |  |  |                                      | 4,000,000              | 4,452,661   | 4,000,000               | 4,689,960   | -        | 237,299  |
|                                                        |  |  | 36140-Interest On Cont/Notes/Ar      |                        | 1,000,000   |                         | 1,000,000   |          | -        |
|                                                        |  |  | 38510-Collection Of Revolving Loans  |                        | 3,000,000   |                         | 3,000,000   |          | -        |
|                                                        |  |  | 51991-Contra Salaries                |                        | 236,958     |                         | 236,958     |          | -        |
|                                                        |  |  | 52991-Contra Benefits                |                        | 96,374      |                         | 96,374      |          | -        |
|                                                        |  |  | 53104-Software (Noncapitalized)      |                        | 100,000     |                         | 100,000     |          | -        |
|                                                        |  |  | 53201-Operating Supplies             |                        | 10,000      |                         | 10,000      |          | -        |
|                                                        |  |  | 53502-Minor Equipment                |                        | 12,000      |                         | 12,000      |          | -        |
|                                                        |  |  | 54201-Contractual Services           |                        | 2,578,063   |                         | 2,815,362   |          | 237,299  |
|                                                        |  |  | 54992-Contra Other Sup/Svc/Equip     |                        | 266,666     |                         | 266,666     |          | -        |
|                                                        |  |  | 54999-Other Misc Charges             |                        | 2,000       |                         | 2,000       |          | -        |
|                                                        |  |  | 80101-Operating Transfers Out        |                        | 1,150,600   |                         | 1,150,600   |          | -        |
| 1700-Miscellaneous Community Development Grants        |  |  |                                      | 462,000                | 815,814     | 1,178,000               | 1,531,814   | 716,000  | 716,000  |
| 1700 - Miscellaneous Community Development Grants      |  |  |                                      | 462,000                | 815,814     | 1,178,000               | 1,531,814   | 716,000  | 716,000  |
| 53010-Human Services                                   |  |  |                                      |                        | 5,814       |                         | 5,814       |          | -        |
|                                                        |  |  | 54201-Contractual Services           |                        | 5,814       |                         | 5,814       |          | -        |
| 59008-Interest                                         |  |  |                                      | 40,000                 | 50,000      | 40,000                  | 50,000      | -        | -        |
|                                                        |  |  | 36111-Investment Interest/Dividends  |                        | 40,000      |                         | 40,000      |          | -        |
|                                                        |  |  | 54201-Contractual Services           |                        | 50,000      |                         | 50,000      |          | -        |
| 95578-Lead Programs                                    |  |  |                                      | 22,000                 | 260,000     | 22,000                  | 260,000     | -        | -        |
|                                                        |  |  | 36140-Interest On Cont/Notes/Ar      |                        | 2,000       |                         | 2,000       |          | -        |
|                                                        |  |  | 38510-Collection Of Revolving Loans  |                        | 20,000      |                         | 20,000      |          | -        |
|                                                        |  |  | 51991-Contra Salaries                |                        | 23,696      |                         | 23,696      |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                           |                                      |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |          |
|-----------------------------------------|-------------------------------------------|--------------------------------------|--------------------------------------|------------------------|------------|-------------------------|------------|----------|----------|
| Fund > Department > Program > Type Code |                                           |                                      |                                      | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses |
|                                         |                                           |                                      | 52991-Contra Benefits                |                        |            | 9,638                   |            | 9,638    | -        |
|                                         |                                           |                                      | 54201-Contractual Services           |                        |            | 200,000                 |            | 200,000  | -        |
|                                         |                                           |                                      | 54992-Contra Other Sup/Svc/Equip     |                        |            | 26,666                  |            | 26,666   | -        |
|                                         |                                           | 95613-Commerce ROW Grant             |                                      | 400,000                | 500,000    | 400,000                 | 500,000    | -        | -        |
|                                         |                                           |                                      | 33442-Dept Of Commerce               | 400,000                |            | 400,000                 |            | -        | -        |
|                                         |                                           |                                      | 51991-Contra Salaries                |                        | 147,000    |                         | 147,000    |          | -        |
|                                         |                                           |                                      | 52991-Contra Benefits                |                        | 55,860     |                         | 55,860     |          | -        |
|                                         |                                           |                                      | 53104-Software (Noncapitalized)      |                        | 100,000    |                         | 100,000    |          | -        |
|                                         |                                           |                                      | 54992-Contra Other Sup/Svc/Equip     |                        | 197,140    |                         | 197,140    |          | -        |
|                                         |                                           | 95862-HCA Street Medicine            |                                      | -                      | -          | 716,000                 | 716,000    | 716,000  | 716,000  |
|                                         |                                           |                                      | 33469-Other State Agencies           | -                      |            | 716,000                 |            | 716,000  |          |
|                                         |                                           |                                      | 54201-Contractual Services           |                        | -          |                         | 716,000    |          | 716,000  |
| 1710-Home Entitlement Program           |                                           |                                      |                                      | 10,948,046             | 10,948,046 | 10,948,046              | 10,948,046 | -        | -        |
|                                         | 1710 - Home Entitlement Program           |                                      |                                      | 10,948,046             | 10,948,046 | 10,948,046              | 10,948,046 | -        | -        |
|                                         | 95579-Home                                |                                      |                                      | 10,106,470             | 10,106,470 | 10,106,470              | 10,106,470 | -        | -        |
|                                         |                                           |                                      | 33114-Dept Of House/Urban Developmt  | 10,106,470             |            | 10,106,470              |            | -        | -        |
|                                         |                                           |                                      | 51991-Contra Salaries                |                        | 142,176    |                         | 142,176    |          | -        |
|                                         |                                           |                                      | 52991-Contra Benefits                |                        | 57,824     |                         | 57,824     |          | -        |
|                                         |                                           |                                      | 54201-Contractual Services           |                        | 9,740,270  |                         | 9,740,270  |          | -        |
|                                         |                                           |                                      | 54401-Airfare                        |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |                                           |                                      | 54408-Per Diem                       |                        | 600        |                         | 600        |          | -        |
|                                         |                                           |                                      | 54409-Other Transportation Expenses  |                        | 1,600      |                         | 1,600      |          | -        |
|                                         |                                           |                                      | 54451-Advertising                    |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |                                           |                                      | 54992-Contra Other Sup/Svc/Equip     |                        | 160,000    |                         | 160,000    |          | -        |
|                                         |                                           | 95657-HOME ARPA                      |                                      | 841,576                | 841,576    | 841,576                 | 841,576    | -        | -        |
|                                         |                                           |                                      | 33314-Dept Housing/Urban Development | 841,576                |            | 841,576                 |            | -        | -        |
|                                         |                                           |                                      | 51991-Contra Salaries                |                        | 377,388    |                         | 377,388    |          | -        |
|                                         |                                           |                                      | 52991-Contra Benefits                |                        | 143,408    |                         | 143,408    |          | -        |
|                                         |                                           |                                      | 54992-Contra Other Sup/Svc/Equip     |                        | 320,780    |                         | 320,780    |          | -        |
| 1715-Home Revolving Loan Fund           |                                           |                                      |                                      | 790,000                | 1,452,662  | 790,000                 | 1,452,662  | -        | -        |
|                                         | 1715 - Home Revolving Loan Fund           |                                      |                                      | 790,000                | 1,452,662  | 790,000                 | 1,452,662  | -        | -        |
|                                         | 95579-Home                                |                                      |                                      | 790,000                | 1,452,662  | 790,000                 | 1,452,662  | -        | -        |
|                                         |                                           |                                      | 36111-Investment Interest/Dividends  |                        | 20,000     |                         | 20,000     | -        | -        |
|                                         |                                           |                                      | 36140-Interest On Cont/Notes/Ar      |                        | 170,000    |                         | 170,000    | -        | -        |
|                                         |                                           |                                      | 38510-Collection Of Revolving Loans  |                        | 600,000    |                         | 600,000    | -        | -        |
|                                         |                                           |                                      | 54201-Contractual Services           |                        | 1,452,662  |                         | 1,452,662  | -        | -        |
| 1720-Housing Assistance Program         |                                           |                                      |                                      | 3,000                  | 194,000    | 3,000                   | 194,000    | -        | -        |
|                                         | 1720 - Housing Assistance Program         |                                      |                                      | 3,000                  | 194,000    | 3,000                   | 194,000    | -        | -        |
|                                         | 95580-HAP                                 |                                      |                                      | 3,000                  | 194,000    | 3,000                   | 194,000    | -        | -        |
|                                         |                                           |                                      | 38510-Collection Of Revolving Loans  | 3,000                  |            | 3,000                   |            | -        | -        |
|                                         |                                           |                                      | 54201-Contractual Services           |                        | 194,000    |                         | 194,000    |          | -        |
| 1725-Affordable & Supportive Housing    |                                           |                                      |                                      | 820,000                | 1,489,944  | 775,288                 | 1,534,116  | (44,712) | 44,172   |
|                                         | 1725 - Affordable & Suptive Housing       |                                      |                                      | 820,000                | 1,489,944  | 775,288                 | 1,534,116  | (44,712) | 44,172   |
|                                         | 53121-Affordable & Suptive Housing        |                                      |                                      | 820,000                | 615,444    | 775,288                 | 659,616    | (44,712) | 44,172   |
|                                         |                                           |                                      | 31327-Affordable-Supportive Housing  | 820,000                |            | 775,288                 |            | (44,712) |          |
|                                         |                                           |                                      | 51991-Contra Salaries                |                        | 1,000      |                         | 1,000      |          | -        |
|                                         |                                           |                                      | 52991-Contra Benefits                |                        | 120        |                         | 120        |          | -        |
|                                         |                                           |                                      | 54201-Contractual Services           |                        | 614,324    |                         | 658,496    |          | 44,172   |
|                                         |                                           | 53126-Affordable Housing Services    |                                      |                        | 668,500    |                         | 668,500    |          | -        |
|                                         |                                           |                                      | 54201-Contractual Services           |                        | 668,500    |                         | 668,500    |          | -        |
|                                         |                                           | 53127-Affordable Housing Admin Costs |                                      |                        | 206,000    |                         | 206,000    |          | -        |
|                                         |                                           |                                      | 51991-Contra Salaries                |                        | 75,700     |                         | 75,700     |          | -        |
|                                         |                                           |                                      | 52991-Contra Benefits                |                        | 28,766     |                         | 28,766     |          | -        |
|                                         |                                           |                                      | 54992-Contra Other Sup/Svc/Equip     |                        | 101,534    |                         | 101,534    |          | -        |
| 1770-Housing Trust Grant Fund           |                                           |                                      |                                      | 14,200                 | 237,473    | 14,200                  | 237,473    | -        | -        |
|                                         | 1770 - Housing Trust Grant Fund           |                                      |                                      | 14,200                 | 237,473    | 14,200                  | 237,473    | -        | -        |
|                                         | 95583-Housing Trust                       |                                      |                                      | 14,200                 | 237,473    | 14,200                  | 237,473    | -        | -        |
|                                         |                                           |                                      | 36111-Investment Interest/Dividends  | 14,000                 |            | 14,000                  |            | -        | -        |
|                                         |                                           |                                      | 38510-Collection Of Revolving Loans  | 200                    |            | 200                     |            | -        | -        |
|                                         |                                           |                                      | 51991-Contra Salaries                |                        | 7,898      |                         | 7,898      |          | -        |
|                                         |                                           |                                      | 52991-Contra Benefits                |                        | 3,212      |                         | 3,212      |          | -        |
|                                         |                                           |                                      | 54201-Contractual Services           |                        | 217,475    |                         | 217,475    |          | -        |
|                                         |                                           |                                      | 54992-Contra Other Sup/Svc/Equip     |                        | 8,888      |                         | 8,888      |          | -        |
| 1775-Legal Services and Relocation Fund |                                           |                                      |                                      | 312,000                | 312,000    | 312,000                 | 312,000    | -        | -        |
|                                         | 1775 - Legal Services and Relocation Fund |                                      |                                      | 312,000                | 312,000    | 312,000                 | 312,000    | -        | -        |
|                                         | 58102-Landlord-Tenant                     |                                      |                                      | 312,000                | 312,000    | 312,000                 | 312,000    | -        | -        |
|                                         |                                           |                                      | 39713-From Housing Sales Tax Fund    | 312,000                |            | 312,000                 |            | -        | -        |
|                                         |                                           |                                      | 54105-Legal Services                 |                        | 312,000    |                         | 312,000    |          | -        |
| 1780-Rental Rehabilitation Fund         |                                           |                                      |                                      | 102,000                | 476,304    | 102,000                 | 476,304    | -        | -        |
|                                         | 1780 - Rental Rehabilitation Fund         |                                      |                                      | 102,000                | 476,304    | 102,000                 | 476,304    | -        | -        |
|                                         | 59720-"G" NIP Projects                    |                                      |                                      | 36,000                 | 36,000     | 36,000                  | 36,000     | -        | -        |
|                                         |                                           |                                      | 36291-Other Rents/Charges            | 36,000                 |            | 36,000                  |            | -        | -        |
|                                         |                                           |                                      | 54201-Contractual Services           |                        | 36,000     |                         | 36,000     |          | -        |
|                                         |                                           | 95584-Rental Rehab                   |                                      | 66,000                 | 440,304    | 66,000                  | 440,304    | -        | -        |
|                                         |                                           |                                      | 36140-Interest On Cont/Notes/Ar      | 6,000                  |            | 6,000                   |            | -        | -        |
|                                         |                                           |                                      | 38510-Collection Of Revolving Loans  | 60,000                 |            | 60,000                  |            | -        | -        |
|                                         |                                           |                                      | 51991-Contra Salaries                |                        | 11,848     |                         | 11,848     |          | -        |
|                                         |                                           |                                      | 52991-Contra Benefits                |                        | 4,818      |                         | 4,818      |          | -        |
|                                         |                                           |                                      | 54201-Contractual Services           |                        | 391,304    |                         | 391,304    |          | -        |
|                                         |                                           |                                      | 54265-Operating Assessments/Taxes    |                        | 4,000      |                         | 4,000      |          | -        |
|                                         |                                           |                                      | 54603-Insurance Premiums             |                        | 5,000      |                         | 5,000      |          | -        |
|                                         |                                           |                                      | 54992-Contra Other Sup/Svc/Equip     |                        | 13,334     |                         | 13,334     |          | -        |
|                                         |                                           |                                      | 54999-Other Misc Charges             |                        | 10,000     |                         | 10,000     |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                                         |  |  |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change      |           |
|---------------------------------------------------------|--|--|--|------------------------|------------|-------------------------|------------|-------------|-----------|
| Fund > Department > Program > Type Code                 |  |  |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues    | Expenses  |
| 1785-Residential Rental Property Mitigation Fund        |  |  |  | 155,206                | 155,206    | 126,571                 | 155,206    | (28,635)    | -         |
| 1785 - Residential Rental Property Mitigation Fund      |  |  |  | 155,206                | 155,206    | 126,571                 | 155,206    | (28,635)    | -         |
| 58102-Landlord-Tenant                                   |  |  |  | 155,206                | 155,206    | 126,571                 | 155,206    | (28,635)    | -         |
| 32192-Othr Bus Registrations/Permits                    |  |  |  | 18,181                 |            | 18,181                  |            | -           |           |
| 32195-Residential Rental Registry                       |  |  |  | 137,025                |            | 108,390                 |            | (28,635)    |           |
| 54201-Contractual Services                              |  |  |  |                        | 155,206    |                         | 155,206    |             | -         |
| 1890-Trial Court Improvement Fund                       |  |  |  | 130,000                | 130,000    | 130,000                 | 130,000    | -           | -         |
| 1890 - Trial Court Improvement Fund                     |  |  |  | 130,000                | 130,000    | 130,000                 | 130,000    | -           | -         |
| 13100-Municipal Court                                   |  |  |  | 130,000                | 130,000    | 130,000                 | 130,000    | -           | -         |
| 33601-Trial Court Assistance                            |  |  |  | 130,000                |            | 130,000                 |            | -           |           |
| 80101-Operating Transfers Out                           |  |  |  |                        | 130,000    |                         | 130,000    |             | -         |
| 1910-Criminal Justice Assistance Fund                   |  |  |  | 13,328,880             | 15,912,012 | 16,154,460              | 18,281,338 | 2,825,580   | 2,369,326 |
| 1910 - Criminal Justice Assistance Fund                 |  |  |  | 13,328,880             | 15,912,012 | 16,154,460              | 18,281,338 | 2,825,580   | 2,369,326 |
| 11470-Public Information Technology (TARU)              |  |  |  |                        | 1,487,000  |                         | 1,487,000  | -           | -         |
| 54820-Software Maintenance                              |  |  |  |                        | 1,487,000  |                         | 1,487,000  |             | -         |
| 13100-Municipal Court                                   |  |  |  |                        | 150,000    |                         | 150,000    |             | -         |
| 54210-Interpreter Costs                                 |  |  |  |                        | 150,000    |                         | 150,000    |             | -         |
| 18100-Criminal Justice Assistance                       |  |  |  | 13,328,880             | 275,012    | 13,404,460              | 144,338    | 75,580      | (130,674) |
| 31371-Criminal Justice                                  |  |  |  | 9,465,000              |            | 9,356,426               |            | (108,574)   |           |
| 33620-Criminal Justice-High Crime                       |  |  |  | 3,635,000              |            | 3,813,478               |            | 178,478     |           |
| 33621-Criminal Justice-Violent Crime                    |  |  |  | 187,500                |            | 191,620                 |            | 4,120       |           |
| 33651-Dui/Other Criminal Justice Ast                    |  |  |  | 41,380                 |            | 42,936                  |            | 1,556       |           |
| 54122-IF City Indirect Costs                            |  |  |  |                        | 240,497    |                         | 120,321    |             | (120,176) |
| 54124-IF Office Performance Mgmt Svc                    |  |  |  |                        | 17,259     |                         | 7,702      |             | (9,557)   |
| 54125-IF Financial Services                             |  |  |  |                        | 11,189     |                         | 13,345     |             | 2,156     |
| 54131-IF Risk Managment                                 |  |  |  |                        | 5,494      |                         | 2,693      |             | (2,801)   |
| 54133-IF Workers' Comp                                  |  |  |  |                        | 573        |                         | 277        |             | (296)     |
| 18300-City Detention Services                           |  |  |  | -                      | 14,000,000 | 2,750,000               | 16,500,000 | 2,750,000   | 2,500,000 |
| 39710-From General Fund                                 |  |  |  | -                      |            | 2,750,000               |            | 2,750,000   |           |
| 54261-Spokane County                                    |  |  |  |                        | 14,000,000 |                         | 16,500,000 |             | 2,500,000 |
| 1915-Community Safety Fund                              |  |  |  | 11,207,450             | 11,207,450 | 10,537,060              | 10,537,060 | (670,390)   | (670,390) |
| 1915 - Community Safety Fund                            |  |  |  | 11,207,450             | 11,207,450 | 10,537,060              | 10,537,060 | (670,390)   | (670,390) |
| 30210-Community Safety Fund - Administration            |  |  |  | 11,207,450             | 11,207,450 | 10,537,060              | 10,537,060 | (670,390)   | (670,390) |
| 31315-Public Safety Criminal Justice                    |  |  |  | -                      |            | 6,024,060               |            | 6,024,060   |           |
| 31371-Criminal Justice                                  |  |  |  | 11,207,450             |            | 4,513,000               |            | (6,694,450) |           |
| 80101-Operating Transfers Out                           |  |  |  |                        | 11,207,450 |                         | 10,537,060 |             | (670,390) |
| 1940-Channel Five Equipment Reserve Fund                |  |  |  | 504,000                | 504,000    | 514,635                 | 514,000    | 10,635      | 10,000    |
| 1940 - Channel Five Equipment Reserve                   |  |  |  | 504,000                | 504,000    | 514,635                 | 514,000    | 10,635      | 10,000    |
| 37310-Channel Five AV Channel Five                      |  |  |  |                        | 174,000    |                         | 174,000    |             | -         |
| 53502-Minor Equipment                                   |  |  |  |                        | 50,000     |                         | 50,000     |             | -         |
| 53524-Cameras And Projection Equipmt                    |  |  |  |                        | -          |                         | 4,000      |             | 4,000     |
| 54201-Contractual Services                              |  |  |  |                        | 24,000     |                         | 20,000     |             | (4,000)   |
| 56406-Communications Equipment                          |  |  |  |                        | 100,000    |                         | 100,000    |             | -         |
| 37320-Channel Five AV Fire                              |  |  |  |                        | 50,000     |                         | 50,000     |             | -         |
| 53104-Software (Noncapitalized)                         |  |  |  |                        | -          |                         | 1,500      |             | 1,500     |
| 53502-Minor Equipment                                   |  |  |  |                        | 28,500     |                         | 28,500     |             | -         |
| 53524-Cameras And Projection Equipmt                    |  |  |  |                        | -          |                         | 1,500      |             | 1,500     |
| 54904-Oth Dues/Subscriptns/Membershp                    |  |  |  |                        | 1,500      |                         | 1,500      |             | -         |
| 56406-Communications Equipment                          |  |  |  |                        | 20,000     |                         | 17,000     |             | (3,000)   |
| 37330-PEG Capital                                       |  |  |  | 504,000                | 280,000    | 514,635                 | 290,000    | 10,635      | 10,000    |
| 32191-Franchise Fees                                    |  |  |  | 504,000                |            | 514,635                 |            | 10,635      |           |
| 54201-Contractual Services                              |  |  |  |                        | 280,000    |                         | 280,000    |             | -         |
| 56406-Communications Equipment                          |  |  |  |                        | -          |                         | 10,000     |             | 10,000    |
| 1950-Park Cumulative Reserve Fund                       |  |  |  | 5,505,136              | 7,531,704  | 14,831,486              | 17,379,406 | 9,326,350   | 9,847,702 |
| 1950 - Park Cumulative Reserve Fund                     |  |  |  | 5,505,136              | 7,531,704  | 14,831,486              | 17,379,406 | 9,326,350   | 9,847,702 |
| 54500-Parks Operations                                  |  |  |  |                        | 254,000    |                         | 254,000    |             | -         |
| 56301-Other Improvements                                |  |  |  |                        | 254,000    |                         | 254,000    |             | -         |
| 54800-Parks-Community Development                       |  |  |  | -                      | -          | 8,301,350               | 8,301,350  | 8,301,350   | 8,301,350 |
| 39773-From Other Special Rev Fund                       |  |  |  | -                      |            | 8,301,350               |            | 8,301,350   |           |
| 56101-Land Acquisition                                  |  |  |  |                        | -          |                         | 125,000    |             | 125,000   |
| 56301-Other Improvements                                |  |  |  |                        | -          |                         | 1,525,000  |             | 1,525,000 |
| 56313-Playgrounds                                       |  |  |  |                        | -          |                         | 675,000    |             | 675,000   |
| 56314-Landscaping And Irrigation                        |  |  |  |                        | -          |                         | 250,000    |             | 250,000   |
| 56501-Construction Of Fixed Assets                      |  |  |  |                        | -          |                         | 3,900,000  |             | 3,900,000 |
| 56701-Reserve For Capital Outlay                        |  |  |  |                        | -          |                         | 1,826,350  |             | 1,826,350 |
| 54920-Parks Cumulative Reserves                         |  |  |  | 5,505,136              | 6,877,704  | 6,530,136               | 8,424,056  | 1,025,000   | 1,546,352 |
| 33427-Rec & Conservation Funding Brd                    |  |  |  | 2,600,000              |            | 3,625,000               |            | 1,025,000   |           |
| 36454-Contributed Capital-County                        |  |  |  | 250,000                |            | 250,000                 |            | -           |           |
| 36710-Contributions/Donations                           |  |  |  | 400,000                |            | 400,000                 |            | -           |           |
| 39724-From Park Fund                                    |  |  |  | 1,755,136              |            | 1,755,136               |            | -           |           |
| 39740-From Water Operating Fund                         |  |  |  | 500,000                |            | 500,000                 |            | -           |           |
| 54801-Repairs/Maintenance                               |  |  |  |                        | 392,704    |                         | 392,704    |             | -         |
| 56203-Building Improvements                             |  |  |  |                        | 250,000    |                         | 325,000    |             | 75,000    |
| 56301-Other Improvements                                |  |  |  |                        | 2,320,000  |                         | 2,965,000  |             | 645,000   |
| 56314-Landscaping And Irrigation                        |  |  |  |                        | 55,000     |                         | 55,000     |             | -         |
| 56409-Computer/Micro Equipment                          |  |  |  |                        | 80,000     |                         | 80,000     |             | -         |
| 56501-Construction Of Fixed Assets                      |  |  |  |                        | 3,500,000  |                         | 4,225,000  |             | 725,000   |
| 56522-Architect And Engineer Serv                       |  |  |  |                        | 180,000    |                         | 90,000     |             | (90,000)  |
| 57900-Other Debt                                        |  |  |  |                        | -          |                         | 158,110    |             | 158,110   |
| 58600-Lease Interest                                    |  |  |  |                        | -          |                         | 33,241     |             | 33,241    |
| 80101-Operating Transfers Out                           |  |  |  |                        | 100,000    |                         | 100,000    |             | -         |
| 54925-Parks Cumulative Reserves Parks Fleet Replacement |  |  |  |                        | 400,000    |                         | 400,000    |             | -         |
| 56401-Machinery/Equipment                               |  |  |  |                        | 400,000    |                         | 400,000    |             | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

| Fund > Department > Program > Type Code | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change    |           |
|-----------------------------------------|------------------------|-------------|-------------------------|-------------|-----------|-----------|
|                                         | Revenues               | Expenses    | Revenues                | Expenses    | Revenues  | Expenses  |
| 1970-Spokane Fire Department Fund       | 159,045,404            | 159,045,403 | 161,676,483             | 163,123,260 | 2,631,080 | 4,077,857 |
| 1970 - Spokane Fire Department          | 159,045,404            | 159,045,403 | 161,676,483             | 163,123,260 | 2,631,080 | 4,077,857 |
| 35111-Fire Fire Prevention              | 3,990,483              | 6,075,869   | 4,021,139               | 5,848,748   | 30,656    | (227,120) |
| 32130-Public Safety License/Perm        | 2,153,819              |             | 2,247,807               |             | 93,988    |           |
| 34240-Protective Inspection Fees        | 1,726,664              |             | 1,663,332               |             | (63,332)  |           |
| 35990-Misc Fines/Penalties              | 10,000                 |             | 10,000                  |             | -         |           |
| 39728-From Park Cumulative Reserve      | 100,000                |             | 100,000                 |             | -         |           |
| 51001-Base Wages                        |                        | 4,343,101   |                         | 4,170,977   |           | (172,124) |
| 51215-Overtime-Uniform                  |                        | 6,000       |                         | 18,000      |           | 12,000    |
| 51275-Annual Leave Payout               |                        | 16,000      |                         | 13,000      |           | (3,000)   |
| 51290-Longevity Pay                     |                        | 2,813       |                         | 2,395       |           | (418)     |
| 51295-Education Pay                     |                        | 18,000      |                         | 9,000       |           | (9,000)   |
| 51400-Specialty Pay                     |                        | 76,000      |                         | 86,000      |           | 10,000    |
| 51640-Deferred Compensation-Matching    |                        | 158,717     |                         | 148,810     |           | (9,907)   |
| 52110-Social Security                   |                        | 115,929     |                         | 113,871     |           | (2,059)   |
| 52210-Retirement                        |                        | 91,726      |                         | 92,512      |           | 786       |
| 52230-Pension Leoff li                  |                        | 191,202     |                         | 181,643     |           | (9,559)   |
| 52310-Medical Insurance                 |                        | 913,140     |                         | 861,616     |           | (51,524)  |
| 52320-Dental Insurance                  |                        | 16,282      |                         | 15,922      |           | (360)     |
| 52330-Life Insurance                    |                        | 6,165       |                         | 5,436       |           | (729)     |
| 52340-Disability Insurance              |                        | 908         |                         | 921         |           | 13        |
| 52400-Industrial Insurance              |                        | 6,224       |                         | 6,132       |           | (91)      |
| 52600-Wa Paid Family & Medical Leave    |                        | 11,362      |                         | 12,213      |           | 851       |
| 53102-Publications                      |                        | 600         |                         | 600         |           | -         |
| 53201-Operating Supplies                |                        | 1,400       |                         | 1,400       |           | -         |
| 53202-Clothing                          |                        | 800         |                         | 800         |           | -         |
| 54451-Advertising                       |                        | 1,400       |                         | 1,400       |           | -         |
| 54501-Operating Rentals/Leases          |                        | 16,000      |                         | 16,000      |           | -         |
| 54904-Oth Dues/Subscriptns/Membershp    |                        | 13,600      |                         | 11,600      |           | (2,000)   |
| 54909-Printing/Binding/Repro            |                        | 1,500       |                         | 1,500       |           | -         |
| 54914-Bank Fees                         |                        | 67,000      |                         | 77,000      |           | 10,000    |
| 35112-Fire Fire Investigation           |                        | 1,420,190   |                         | 1,420,484   |           | 294       |
| 51001-Base Wages                        |                        | 795,873     |                         | 795,895     |           | 22        |
| 51215-Overtime-Uniform                  |                        | 150,000     |                         | 150,000     |           | -         |
| 51235-Holiday Pay Extra                 |                        | 3,677       |                         | 3,677       |           | -         |
| 51275-Annual Leave Payout               |                        | 11,000      |                         | 7,500       |           | (3,500)   |
| 51400-Specialty Pay                     |                        | 152,000     |                         | 152,000     |           | -         |
| 51640-Deferred Compensation-Matching    |                        | 37,481      |                         | 37,481      |           | -         |
| 52110-Social Security                   |                        | 16,149      |                         | 16,149      |           | 0         |
| 52230-Pension Leoff li                  |                        | 59,247      |                         | 59,248      |           | 1         |
| 52310-Medical Insurance                 |                        | 182,347     |                         | 182,347     |           | -         |
| 52400-Industrial Insurance              |                        | 1,037       |                         | 1,052       |           | 15        |
| 52600-Wa Paid Family & Medical Leave    |                        | 2,779       |                         | 3,034       |           | 255       |
| 53102-Publications                      |                        | 2,000       |                         | 2,000       |           | -         |
| 53201-Operating Supplies                |                        | 1,600       |                         | 1,600       |           | -         |
| 53202-Clothing                          |                        | 600         |                         | 600         |           | -         |
| 53205-Personal Protective Equipment     |                        | 600         |                         | 600         |           | -         |
| 53502-Minor Equipment                   |                        | 600         |                         | 600         |           | -         |
| 54401-Airfare                           |                        | 2,000       |                         | 1,000       |           | (1,000)   |
| 54407-Lodging                           |                        | (1,000)     |                         | (500)       |           | 500       |
| 54408-Per Diem                          |                        | (1,000)     |                         | (500)       |           | 500       |
| 54902-Registration/Schooling            |                        | -           |                         | 3,500       |           | 3,500     |
| 54904-Oth Dues/Subscriptns/Membershp    |                        | 3,200       |                         | 3,200       |           | -         |
| 35113-Fire Fire Plan Review             | 1,010,431              | 678,236     | 897,955                 | 325,125     | (112,476) | (353,111) |
| 34583-Plan Checking Fees                | 1,010,431              |             | 897,955                 |             | (112,476) |           |
| 51001-Base Wages                        |                        | 471,317     |                         | 221,755     |           | (249,562) |
| 51275-Annual Leave Payout               |                        | 4,346       |                         | 4,346       |           | -         |
| 51290-Longevity Pay                     |                        | 1,008       |                         | 486         |           | (522)     |
| 51640-Deferred Compensation-Matching    |                        | 6,948       |                         | 3,348       |           | (3,600)   |
| 52110-Social Security                   |                        | 38,886      |                         | 18,621      |           | (20,264)  |
| 52210-Retirement                        |                        | 55,483      |                         | 26,345      |           | (29,138)  |
| 52230-Pension Leoff li                  |                        | 1,100       |                         | 1,100       |           | -         |
| 52310-Medical Insurance                 |                        | 56,238      |                         | 26,634      |           | (29,604)  |
| 52320-Dental Insurance                  |                        | 5,928       |                         | 2,856       |           | (3,072)   |
| 52330-Life Insurance                    |                        | 1,916       |                         | 916         |           | (1,000)   |
| 52340-Disability Insurance              |                        | 938         |                         | 452         |           | (486)     |
| 52400-Industrial Insurance              |                        | 691         |                         | 332         |           | (358)     |
| 52600-Wa Paid Family & Medical Leave    |                        | 1,367       |                         | 672         |           | (694)     |
| 59954-Reserve For Total Cost Compens    |                        | 32,072      |                         | 17,262      |           | (14,810)  |
| 35114-Fire Community Risk Reduction     |                        | 480,621     |                         | 499,180     |           | 18,559    |
| 51001-Base Wages                        |                        | 331,909     |                         | 349,657     |           | 17,747    |
| 51290-Longevity Pay                     |                        | 454         |                         | 454         |           | -         |
| 51640-Deferred Compensation-Matching    |                        | 6,228       |                         | 6,588       |           | 360       |
| 52110-Social Security                   |                        | 25,426      |                         | 26,784      |           | 1,358     |
| 52210-Retirement                        |                        | 36,560      |                         | 38,512      |           | 1,952     |
| 52310-Medical Insurance                 |                        | 61,074      |                         | 55,738      |           | (5,336)   |
| 52320-Dental Insurance                  |                        | 5,928       |                         | 5,928       |           | -         |
| 52330-Life Insurance                    |                        | 1,297       |                         | 1,359       |           | 62        |
| 52340-Disability Insurance              |                        | 784         |                         | 826         |           | 42        |
| 52400-Industrial Insurance              |                        | 691         |                         | 701         |           | 10        |
| 52600-Wa Paid Family & Medical Leave    |                        | 870         |                         | 1,034       |           | 163       |
| 53102-Publications                      |                        | 600         |                         | 600         |           | -         |
| 53201-Operating Supplies                |                        | 3,800       |                         | 3,800       |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                        |                                      |  | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change    |             |
|-----------------------------------------|------------------------|--------------------------------------|--|------------------------|-------------|-------------------------|-------------|-----------|-------------|
| Fund > Department > Program > Type Code |                        |                                      |  | Revenues               | Expenses    | Revenues                | Expenses    | Revenues  | Expenses    |
|                                         |                        | 53202-Clothing                       |  |                        | 600         |                         | 600         |           | -           |
|                                         |                        | 53209-Promotional Supplies           |  |                        | 2,200       |                         | 4,400       |           | 2,200       |
|                                         |                        | 53502-Minor Equipment                |  |                        | 1,400       |                         | 1,400       |           | -           |
|                                         |                        | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 800         |                         | 800         |           | -           |
|                                         | 35121-Fire Operations  |                                      |  | 108,517,024            | 115,916,193 | 111,695,917             | 117,114,993 | 3,178,893 | 1,198,800   |
|                                         |                        | 39710-From General Fund              |  | 101,492,014            |             | 104,670,907             |             | 3,178,893 |             |
|                                         |                        | 39720-From Public Safety Personnel   |  | 6,825,000              |             | 6,825,000               |             | -         |             |
|                                         |                        | 39773-From Other Special Rev Fund    |  | 200,010                |             | 200,010                 |             | -         |             |
|                                         |                        | 51001-Base Wages                     |  |                        | 71,733,936  |                         | 71,847,503  |           | 113,568     |
|                                         |                        | 51215-Overtime-Uniform               |  |                        | 7,703,487   |                         | 9,854,825   |           | 2,151,338   |
|                                         |                        | 51220-Out Of Grade                   |  |                        | 580,000     |                         | 580,000     |           | -           |
|                                         |                        | 51225-Standby Pay                    |  |                        | 60,000      |                         | 30,000      |           | (30,000)    |
|                                         |                        | 51235-Holiday Pay Extra              |  |                        | 1,521,517   |                         | 1,604,620   |           | 83,103      |
|                                         |                        | 51250-Terminated Sick Leave Pay      |  |                        | 330,950     |                         | 330,950     |           | -           |
|                                         |                        | 51260-Terminated Vacation Leave Pay  |  |                        | 720,000     |                         | 720,000     |           | -           |
|                                         |                        | 51275-Annual Leave Payout            |  |                        | 150,000     |                         | 150,000     |           | -           |
|                                         |                        | 51295-Education Pay                  |  |                        | 88,000      |                         | 88,000      |           | -           |
|                                         |                        | 51400-Specialty Pay                  |  |                        | 2,319,000   |                         | 1,170,272   |           | (1,148,728) |
|                                         |                        | 51640-Deferred Compensation-Matching |  |                        | 3,546,562   |                         | 3,627,945   |           | 81,383      |
|                                         |                        | 52110-Social Security                |  |                        | 1,252,618   |                         | 1,254,334   |           | 1,716       |
|                                         |                        | 52230-Pension Leoff li               |  |                        | 4,595,728   |                         | 4,602,024   |           | 6,295       |
|                                         |                        | 52310-Medical Insurance              |  |                        | 19,567,553  |                         | 19,503,331  |           | (64,222)    |
|                                         |                        | 52320-Dental Insurance               |  |                        | 6,254       |                         | 5,894       |           | (360)       |
|                                         |                        | 52330-Life Insurance                 |  |                        | 12,062      |                         | 11,351      |           | (711)       |
|                                         |                        | 52400-Industrial Insurance           |  |                        | 111,317     |                         | 113,163     |           | 1,846       |
|                                         |                        | 52600-Wa Paid Family & Medical Leave |  |                        | 219,787     |                         | 243,316     |           | 23,528      |
|                                         |                        | 53104-Software (Noncapitalized)      |  |                        | 200         |                         | 100         |           | (100)       |
|                                         |                        | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 1,600       |                         | 1,600       |           | -           |
|                                         |                        | 53201-Operating Supplies             |  |                        | 20,000      |                         | 20,000      |           | -           |
|                                         |                        | 53204-Safety Supplies                |  |                        | 30,000      |                         | 25,000      |           | (5,000)     |
|                                         |                        | 53205-Personal Protective Equipment  |  |                        | 2,000       |                         | 2,000       |           | -           |
|                                         |                        | 53210-Repair & Maintenance Supplies  |  |                        | 36,000      |                         | 36,000      |           | -           |
|                                         |                        | 53303-Motor Fuel-Outside Vendor      |  |                        | 855,475     |                         | 846,225     |           | (9,250)     |
|                                         |                        | 53502-Minor Equipment                |  |                        | 44,000      |                         | 49,600      |           | 5,600       |
|                                         |                        | 54103-Medical Services               |  |                        | 325,147     |                         | 315,171     |           | (9,976)     |
|                                         |                        | 54704-Hazardous Waste Disposal       |  |                        | 34,000      |                         | 28,000      |           | (6,000)     |
|                                         |                        | 54803-Equipment Repairs/Maintenance  |  |                        | 44,800      |                         | 44,800      |           | -           |
|                                         |                        | 54902-Registration/Schooling         |  |                        | 2,000       |                         | 2,000       |           | -           |
|                                         |                        | 54909-Printing/Binding/Repro         |  |                        | 1,000       |                         | 1,000       |           | -           |
|                                         |                        | 54918-Interest On Taxpayer Refunds   |  |                        | 1,200       |                         | 1,200       |           | -           |
|                                         |                        | 59954-Reserve For Total Cost Compens |  |                        | -           |                         | 4,769       |           | 4,769       |
|                                         | 35122-Hazmat           |                                      |  |                        | 891,201     |                         | 857,730     |           | (33,471)    |
|                                         |                        | 51215-Overtime-Uniform               |  |                        | 260,000     |                         | 217,120     |           | (42,880)    |
|                                         |                        | 51400-Specialty Pay                  |  |                        | 513,000     |                         | 513,000     |           | -           |
|                                         |                        | 52110-Social Security                |  |                        | 11,210      |                         | 11,210      |           | -           |
|                                         |                        | 52230-Pension Leoff li               |  |                        | 41,123      |                         | 41,123      |           | -           |
|                                         |                        | 52600-Wa Paid Family & Medical Leave |  |                        | 1,686       |                         | 1,686       |           | -           |
|                                         |                        | 53103-Postage                        |  |                        | 200         |                         | 200         |           | -           |
|                                         |                        | 53104-Software (Noncapitalized)      |  |                        | 7,782       |                         | 7,191       |           | (591)       |
|                                         |                        | 53201-Operating Supplies             |  |                        | 32,800      |                         | 32,800      |           | -           |
|                                         |                        | 53205-Personal Protective Equipment  |  |                        | 6,000       |                         | 6,000       |           | -           |
|                                         |                        | 53210-Repair & Maintenance Supplies  |  |                        | 1,200       |                         | 1,200       |           | -           |
|                                         |                        | 53502-Minor Equipment                |  |                        | 14,000      |                         | 14,000      |           | -           |
|                                         |                        | 54803-Equipment Repairs/Maintenance  |  |                        | 2,200       |                         | 2,200       |           | -           |
|                                         |                        | 54902-Registration/Schooling         |  |                        | -           |                         | 10,000      |           | 10,000      |
|                                         | 35123-Fire Tech Rescue |                                      |  |                        | 566,705     |                         | 611,475     |           | 44,770      |
|                                         |                        | 51215-Overtime-Uniform               |  |                        | 107,000     |                         | 135,520     |           | 28,520      |
|                                         |                        | 51235-Holiday Pay Extra              |  |                        | 11,345      |                         | 11,345      |           | -           |
|                                         |                        | 51400-Specialty Pay                  |  |                        | 399,000     |                         | 399,000     |           | -           |
|                                         |                        | 52110-Social Security                |  |                        | 7,338       |                         | 7,338       |           | -           |
|                                         |                        | 52230-Pension Leoff li               |  |                        | 26,919      |                         | 26,919      |           | -           |
|                                         |                        | 52600-Wa Paid Family & Medical Leave |  |                        | 1,103       |                         | 1,103       |           | -           |
|                                         |                        | 53201-Operating Supplies             |  |                        | 3,000       |                         | 3,000       |           | -           |
|                                         |                        | 53205-Personal Protective Equipment  |  |                        | -           |                         | 11,250      |           | 11,250      |
|                                         |                        | 53502-Minor Equipment                |  |                        | 10,000      |                         | 10,000      |           | -           |
|                                         |                        | 54401-Airfare                        |  |                        | -           |                         | 5,000       |           | 5,000       |
|                                         |                        | 54803-Equipment Repairs/Maintenance  |  |                        | 1,000       |                         | 1,000       |           | -           |
|                                         | 35124-Fire Swiftwater  |                                      |  |                        | 422,695     |                         | 469,155     |           | 46,460      |
|                                         |                        | 51215-Overtime-Uniform               |  |                        | 40,000      |                         | 79,760      |           | 39,760      |
|                                         |                        | 51400-Specialty Pay                  |  |                        | 342,000     |                         | 342,000     |           | -           |
|                                         |                        | 52110-Social Security                |  |                        | 5,539       |                         | 5,539       |           | -           |
|                                         |                        | 52230-Pension Leoff li               |  |                        | 20,323      |                         | 20,323      |           | -           |
|                                         |                        | 52600-Wa Paid Family & Medical Leave |  |                        | 833         |                         | 833         |           | -           |
|                                         |                        | 53205-Personal Protective Equipment  |  |                        | -           |                         | 4,500       |           | 4,500       |
|                                         |                        | 53210-Repair & Maintenance Supplies  |  |                        | 1,800       |                         | 1,800       |           | -           |
|                                         |                        | 53211-Vehicle Repair & Maint Supply  |  |                        | 1,800       |                         | 1,800       |           | -           |
|                                         |                        | 53303-Motor Fuel-Outside Vendor      |  |                        | 5,600       |                         | 2,800       |           | (2,800)     |
|                                         |                        | 53502-Minor Equipment                |  |                        | 1,800       |                         | 1,800       |           | -           |
|                                         |                        | 54401-Airfare                        |  |                        | -           |                         | 5,000       |           | 5,000       |
|                                         |                        | 54853-Vehicle Repairs/Maint          |  |                        | 3,000       |                         | 3,000       |           | -           |
|                                         | 35125-Fire Ped Med     |                                      |  |                        | -           |                         | 5,400       |           | 5,400       |
|                                         |                        | 51400-Specialty Pay                  |  |                        | -           |                         | 5,400       |           | 5,400       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                      |  |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |           |
|-----------------------------------------|--------------------------------------|--|--|------------------------|------------|-------------------------|------------|----------|-----------|
| Fund > Department > Program > Type Code |                                      |  |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses  |
|                                         |                                      |  |  |                        |            |                         |            |          |           |
|                                         | 35126-Mobilizations                  |  |  | 127,171                | 89,170     | 127,171                 | 83,000     | -        | (6,170)   |
|                                         | 34221-Fire Protection And Ems        |  |  | 127,171                |            | 127,171                 |            | -        |           |
|                                         | 53211-Vehicle Repair & Maint Supply  |  |  |                        | 10,000     |                         | 5,000      |          | (5,000)   |
|                                         | 54407-Lodging                        |  |  |                        | 18,270     |                         | 18,000     |          | (270)     |
|                                         | 54408-Per Diem                       |  |  |                        | 20,300     |                         | 20,000     |          | (300)     |
|                                         | 54409-Other Transportation Expenses  |  |  |                        | 40,600     |                         | 40,000     |          | (600)     |
|                                         | 35127-Fire Special Events            |  |  | 44,000                 | 203,278    | 58,000                  | 213,278    | 14,000   | 10,000    |
|                                         | 34221-Fire Protection And Ems        |  |  | 44,000                 |            | 58,000                  |            | 14,000   |           |
|                                         | 51215-Overtime-Uniform               |  |  |                        | 190,000    |                         | 200,000    |          | 10,000    |
|                                         | 52110-Social Security                |  |  |                        | 2,756      |                         | 2,756      |          | -         |
|                                         | 52230-Pension Leoff li               |  |  |                        | 10,108     |                         | 10,108     |          | -         |
|                                         | 52600-Wa Paid Family & Medical Leave |  |  |                        | 414        |                         | 414        |          | -         |
|                                         | 35128-Fire Air Room                  |  |  |                        | 106,796    |                         | 161,029    |          | 54,233    |
|                                         | 51215-Overtime-Uniform               |  |  |                        | 40,000     |                         | 35,000     |          | (5,000)   |
|                                         | 51400-Specialty Pay                  |  |  |                        | -          |                         | 59,233     |          | 59,233    |
|                                         | 52110-Social Security                |  |  |                        | 580        |                         | 580        |          | -         |
|                                         | 52230-Pension Leoff li               |  |  |                        | 2,128      |                         | 2,128      |          | -         |
|                                         | 52600-Wa Paid Family & Medical Leave |  |  |                        | 88         |                         | 88         |          | -         |
|                                         | 53201-Operating Supplies             |  |  |                        | 2,800      |                         | 2,800      |          | -         |
|                                         | 53210-Repair & Maintenance Supplies  |  |  |                        | 34,000     |                         | 34,000     |          | -         |
|                                         | 53502-Minor Equipment                |  |  |                        | 18,000     |                         | 18,000     |          | -         |
|                                         | 54803-Equipment Repairs/Maintenance  |  |  |                        | 9,200      |                         | 9,200      |          | -         |
|                                         | 35130-Fire - CARES                   |  |  | 1,405,981              | 1,178,639  | 1,434,981               | 1,246,133  | 29,000   | 67,494    |
|                                         | 34221-Fire Protection And Ems        |  |  | 170,000                |            | 170,000                 |            | -        |           |
|                                         | 34919-IF Other General Govt Services |  |  | 1,235,981              |            | 1,264,981               |            | 29,000   |           |
|                                         | 51001-Base Wages                     |  |  |                        | 614,971    |                         | 675,615    |          | 60,644    |
|                                         | 51290-Longevity Pay                  |  |  |                        | 404        |                         | 830        |          | 426       |
|                                         | 51640-Deferred Compensation-Matching |  |  |                        | 13,940     |                         | 12,068     |          | (1,872)   |
|                                         | 52110-Social Security                |  |  |                        | 47,075     |                         | 51,747     |          | 4,672     |
|                                         | 52210-Retirement                     |  |  |                        | 67,691     |                         | 74,409     |          | 6,718     |
|                                         | 52310-Medical Insurance              |  |  |                        | 153,768    |                         | 129,305    |          | (24,463)  |
|                                         | 52320-Dental Insurance               |  |  |                        | 14,498     |                         | 14,678     |          | 180       |
|                                         | 52330-Life Insurance                 |  |  |                        | 2,405      |                         | 2,642      |          | 237       |
|                                         | 52340-Disability Insurance           |  |  |                        | 1,370      |                         | 1,429      |          | 60        |
|                                         | 52400-Industrial Insurance           |  |  |                        | 1,556      |                         | 1,672      |          | 115       |
|                                         | 52600-Wa Paid Family & Medical Leave |  |  |                        | 1,612      |                         | 2,005      |          | 393       |
|                                         | 53201-Operating Supplies             |  |  |                        | 256,149    |                         | 276,533    |          | 20,384    |
|                                         | 54501-Operating Rentals/Leases       |  |  |                        | 3,200      |                         | 3,200      |          | -         |
|                                         | 35134-Fire Drone                     |  |  |                        | 8,400      |                         | 4,200      |          | (4,200)   |
|                                         | 53502-Minor Equipment                |  |  |                        | 3,600      |                         | 1,800      |          | (1,800)   |
|                                         | 54603-Insurance Premiums             |  |  |                        | 4,400      |                         | 2,200      |          | (2,200)   |
|                                         | 54904-Oth Dues/Subscriptns/Membershp |  |  |                        | 400        |                         | 200        |          | (200)     |
|                                         | 35141-Fire Administration            |  |  | 6,180,741              | 12,267,907 | 6,121,687               | 14,006,555 | (59,054) | 1,738,648 |
|                                         | 31310-Local Retail Sales/Use Tax     |  |  | 6,180,741              |            | 6,121,687               |            | (59,054) |           |
|                                         | 51001-Base Wages                     |  |  |                        | 1,532,151  |                         | 1,595,924  |          | 63,773    |
|                                         | 51215-Overtime-Uniform               |  |  |                        | -          |                         | 1,000,000  |          | 1,000,000 |
|                                         | 51275-Annual Leave Payout            |  |  |                        | 2,607      |                         | 2,607      |          | -         |
|                                         | 51290-Longevity Pay                  |  |  |                        | 1,410      |                         | 1,410      |          | -         |
|                                         | 51400-Specialty Pay                  |  |  |                        | -          |                         | 20,000     |          | 20,000    |
|                                         | 51640-Deferred Compensation-Matching |  |  |                        | 40,829     |                         | 36,300     |          | (4,529)   |
|                                         | 52110-Social Security                |  |  |                        | 42,497     |                         | 57,071     |          | 14,574    |
|                                         | 52210-Retirement                     |  |  |                        | 36,765     |                         | 61,913     |          | 25,148    |
|                                         | 52230-Pension Leoff li               |  |  |                        | 61,623     |                         | 52,854     |          | (8,770)   |
|                                         | 52267-Veba Post Employment           |  |  |                        | 381,300    |                         | 384,000    |          | 2,700     |
|                                         | 52310-Medical Insurance              |  |  |                        | 153,768    |                         | 172,665    |          | 18,897    |
|                                         | 52320-Dental Insurance               |  |  |                        | 11,858     |                         | 12,992     |          | 1,134     |
|                                         | 52330-Life Insurance                 |  |  |                        | 4,825      |                         | 5,358      |          | 533       |
|                                         | 52340-Disability Insurance           |  |  |                        | 813        |                         | 1,070      |          | 257       |
|                                         | 52400-Industrial Insurance           |  |  |                        | 1,730      |                         | 1,848      |          | 118       |
|                                         | 52600-Wa Paid Family & Medical Leave |  |  |                        | 3,285      |                         | 3,937      |          | 652       |
|                                         | 53101-Office Supplies                |  |  |                        | 20,000     |                         | 18,000     |          | (2,000)   |
|                                         | 53103-Postage                        |  |  |                        | 27,000     |                         | 25,500     |          | (1,500)   |
|                                         | 53104-Software (Noncapitalized)      |  |  |                        | 1,600      |                         | 800        |          | (800)     |
|                                         | 53105-Non-Travel Meals/Lght Rfrshmt  |  |  |                        | 2,000      |                         | 1,500      |          | (500)     |
|                                         | 53201-Operating Supplies             |  |  |                        | 2,000      |                         | 2,000      |          | -         |
|                                         | 53202-Clothing                       |  |  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         | 53502-Minor Equipment                |  |  |                        | 3,500      |                         | 3,500      |          | -         |
|                                         | 53527-Smart Phones, Ipad, Tablets    |  |  |                        | 2,000      |                         | 1,000      |          | (1,000)   |
|                                         | 54124-IF Office Performance Mgmt Svc |  |  |                        | 364,091    |                         | 563,011    |          | 198,920   |
|                                         | 54125-IF Financial Services          |  |  |                        | 1,398,039  |                         | 1,291,813  |          | (106,226) |
|                                         | 54127-IF Centralized Purchasing      |  |  |                        | 168,730    |                         | 160,249    |          | (8,481)   |
|                                         | 54128-IF Centralized Accounting      |  |  |                        | 315,045    |                         | 302,641    |          | (12,404)  |
|                                         | 54129-IF My Spokane                  |  |  |                        | 8,869      |                         | 8,208      |          | (661)     |
|                                         | 54131-IF Risk Managment              |  |  |                        | 1,044,151  |                         | 1,080,146  |          | 35,995    |
|                                         | 54132-IF Unemployment                |  |  |                        | 36,762     |                         | 44,626     |          | 7,864     |
|                                         | 54133-IF Workers' Comp               |  |  |                        | 3,423,154  |                         | 3,821,813  |          | 398,659   |
|                                         | 54321-IF IT Expenses                 |  |  |                        | 2,782,809  |                         | 2,980,798  |          | 197,989   |
|                                         | 54324-IF IT Replacement              |  |  |                        | 241,226    |                         | 120,613    |          | (120,613) |
|                                         | 54401-Airfare                        |  |  |                        | 6,000      |                         | 8,000      |          | 2,000     |
|                                         | 54407-Lodging                        |  |  |                        | 6,000      |                         | 8,000      |          | 2,000     |
|                                         | 54408-Per Diem                       |  |  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         | 54409-Other Transportation Expenses  |  |  |                        | 1,200      |                         | 1,200      |          | -         |
|                                         | 54501-Operating Rentals/Leases       |  |  |                        | 8,000      |                         | 8,000      |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                                        |   |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|--------------------------------------------------------|---|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |                                                        |   |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |                                                        |   | 54901-Misc Services/Charges          |                        | 5,400     |                         | 5,400     |          | -         |
|                                         |                                                        |   | 54902-Registration/Schooling         |                        | 6,500     |                         | 6,500     |          | -         |
|                                         |                                                        |   | 54904-Oth Dues/Subscriptns/Membershp |                        | 16,400    |                         | 16,500    |          | 100       |
|                                         |                                                        |   | 54909-Printing/Binding/Repro         |                        | -         |                         | 6,030     |          | 6,030     |
|                                         |                                                        |   | 54914-Bank Fees                      |                        | 4,800     |                         | 4,800     |          | -         |
|                                         |                                                        |   | 80102-Operating Transfer Out-Debt    |                        | 95,170    |                         | 103,959   |          | 8,789     |
|                                         | 35142-IT                                               |   |                                      |                        | 1,382,100 |                         | 1,440,824 |          | 58,724    |
|                                         |                                                        |   | 51001-Base Wages                     |                        | 550,799   |                         | 596,477   |          | 45,678    |
|                                         |                                                        |   | 51225-Standby Pay                    |                        | 49,687    |                         | 49,687    |          | -         |
|                                         |                                                        |   | 51275-Annual Leave Payout            |                        | 3,259     |                         | 3,259     |          | -         |
|                                         |                                                        |   | 51290-Longevity Pay                  |                        | 1,595     |                         | 1,177     |          | (418)     |
|                                         |                                                        |   | 51640-Deferred Compensation-Matching |                        | 6,696     |                         | 6,696     |          | -         |
|                                         |                                                        |   | 52110-Social Security                |                        | 42,498    |                         | 45,961    |          | 3,462     |
|                                         |                                                        |   | 52210-Retirement                     |                        | 60,764    |                         | 65,743    |          | 4,979     |
|                                         |                                                        |   | 52230-Pension Leoff li               |                        | 881       |                         | 881       |          | -         |
|                                         |                                                        |   | 52310-Medical Insurance              |                        | 56,521    |                         | 53,442    |          | (3,079)   |
|                                         |                                                        |   | 52320-Dental Insurance               |                        | 8,786     |                         | 8,786     |          | -         |
|                                         |                                                        |   | 52330-Life Insurance                 |                        | 2,175     |                         | 2,313     |          | 139       |
|                                         |                                                        |   | 52340-Disability Insurance           |                        | 1,255     |                         | 1,311     |          | 56        |
|                                         |                                                        |   | 52400-Industrial Insurance           |                        | 1,025     |                         | 1,040     |          | 15        |
|                                         |                                                        |   | 52600-Wa Paid Family & Medical Leave |                        | 1,483     |                         | 1,811     |          | 328       |
|                                         |                                                        |   | 53101-Office Supplies                |                        | 1,000     |                         | 3,000     |          | 2,000     |
|                                         |                                                        |   | 53104-Software (Noncapitalized)      |                        | 5,000     |                         | 12,000    |          | 7,000     |
|                                         |                                                        |   | 53201-Operating Supplies             |                        | 800       |                         | 800       |          | -         |
|                                         |                                                        |   | 53202-Clothing                       |                        | -         |                         | 500       |          | 500       |
|                                         |                                                        |   | 53502-Minor Equipment                |                        | 7,000     |                         | 7,000     |          | -         |
|                                         |                                                        |   | 54209-It/Data Services               |                        | 182,000   |                         | 189,000   |          | 7,000     |
|                                         |                                                        |   | 54302-Cell Phone                     |                        | 156,000   |                         | 153,000   |          | (3,000)   |
|                                         |                                                        |   | 54803-Equipment Repairs/Maintenance  |                        | 11,000    |                         | 11,000    |          | -         |
|                                         |                                                        |   | 54820-Software Maintenance           |                        | 229,475   |                         | 221,939   |          | (7,536)   |
|                                         |                                                        |   | 54904-Oth Dues/Subscriptns/Membershp |                        | 2,400     |                         | 4,000     |          | 1,600     |
|                                         | 35143-Fire - Operations Support                        |   |                                      |                        | 67,022    |                         | 33,245    |          | (33,777)  |
|                                         |                                                        |   | 51001-Base Wages                     |                        | 58,400    |                         | 29,200    |          | (29,200)  |
|                                         |                                                        |   | 51210-Overtime                       |                        | 2,684     |                         | 1,300     |          | (1,384)   |
|                                         |                                                        |   | 51275-Annual Leave Payout            |                        | 5,432     |                         | 2,500     |          | (2,932)   |
|                                         |                                                        |   | 52110-Social Security                |                        | 205       |                         | 99        |          | (106)     |
|                                         |                                                        |   | 52210-Retirement                     |                        | 295       |                         | 143       |          | (152)     |
|                                         |                                                        |   | 52600-Wa Paid Family & Medical Leave |                        | 6         |                         | 3         |          | (3)       |
|                                         | 35150-Fire Apparatus & Equipment Maintenance (General) |   |                                      |                        | 3,286,320 |                         | 3,104,002 |          | (182,318) |
|                                         |                                                        |   | 51001-Base Wages                     |                        | 1,441,310 |                         | 1,341,511 |          | (99,799)  |
|                                         |                                                        |   | 51210-Overtime                       |                        | 85,722    |                         | 56,520    |          | (29,202)  |
|                                         |                                                        |   | 51215-Overtime-Uniform               |                        | 78,000    |                         | 48,000    |          | (30,000)  |
|                                         |                                                        |   | 51220-Out Of Grade                   |                        | -         |                         | 1,451     |          | 1,451     |
|                                         |                                                        |   | 51225-Standby Pay                    |                        | -         |                         | 700       |          | 700       |
|                                         |                                                        |   | 51230-Shift Differential Premium     |                        | 49        |                         | 49        |          | -         |
|                                         |                                                        |   | 51235-Holiday Pay Extra              |                        | 6,041     |                         | 2,990     |          | (3,051)   |
|                                         |                                                        |   | 51290-Longevity Pay                  |                        | 2,821     |                         | 2,821     |          | -         |
|                                         |                                                        |   | 51295-Education Pay                  |                        | 24,000    |                         | 12,000    |          | (12,000)  |
|                                         |                                                        |   | 51400-Specialty Pay                  |                        | -         |                         | 900       |          | 900       |
|                                         |                                                        |   | 51640-Deferred Compensation-Matching |                        | 26,289    |                         | 24,444    |          | (1,845)   |
|                                         |                                                        |   | 52110-Social Security                |                        | 94,722    |                         | 93,496    |          | (1,226)   |
|                                         |                                                        |   | 52210-Retirement                     |                        | 126,693   |                         | 127,085   |          | 392       |
|                                         |                                                        |   | 52230-Pension Leoff li               |                        | 24,264    |                         | 18,765    |          | (5,499)   |
|                                         |                                                        |   | 52310-Medical Insurance              |                        | 240,848   |                         | 234,192   |          | (6,656)   |
|                                         |                                                        |   | 52320-Dental Insurance               |                        | 18,620    |                         | 18,440    |          | (180)     |
|                                         |                                                        |   | 52330-Life Insurance                 |                        | 5,587     |                         | 5,146     |          | (442)     |
|                                         |                                                        |   | 52400-Industrial Insurance           |                        | 2,420     |                         | 2,364     |          | (56)      |
|                                         |                                                        |   | 52600-Wa Paid Family & Medical Leave |                        | 4,042     |                         | 4,236     |          | 195       |
|                                         |                                                        |   | 53104-Software (Noncapitalized)      |                        | 3,600     |                         | 3,600     |          | -         |
|                                         |                                                        |   | 53201-Operating Supplies             |                        | 5,000     |                         | 5,000     |          | -         |
|                                         |                                                        |   | 53205-Personal Protective Equipment  |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |                                                        |   | 53210-Repair & Maintenance Supplies  |                        | 7,000     |                         | 5,500     |          | (1,500)   |
|                                         |                                                        |   | 53211-Vehicle Repair & Maint Supply  |                        | 841,266   |                         | 841,266   |          | -         |
|                                         |                                                        |   | 53303-Motor Fuel-Outside Vendor      |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |                                                        |   | 53502-Minor Equipment                |                        | 28,200    |                         | 28,200    |          | -         |
|                                         |                                                        |   | 53505-Office Furniture (Non Capital) |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |                                                        |   | 54103-Medical Services               |                        | -         |                         | 500       |          | 500       |
|                                         |                                                        |   | 54408-Per Diem                       |                        | 1,400     |                         | 1,400     |          | -         |
|                                         |                                                        |   | 54409-Other Transportation Expenses  |                        | 1,600     |                         | 1,600     |          | -         |
|                                         |                                                        |   | 54704-Hazardous Waste Disposal       |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |                                                        |   | 54803-Equipment Repairs/Maintenance  |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |                                                        |   | 54820-Software Maintenance           |                        | 3,000     |                         | 3,000     |          | -         |
|                                         |                                                        |   | 54853-Vehicle Repairs/Maint          |                        | 180,092   |                         | 180,092   |          | -         |
|                                         |                                                        |   | 54902-Registration/Schooling         |                        | 3,400     |                         | 8,400     |          | 5,000     |
|                                         |                                                        |   | 54904-Oth Dues/Subscriptns/Membershp |                        | 1,932     |                         | 1,932     |          | -         |
|                                         |                                                        |   | 54906-Laundry/Janitorial Services    |                        | 6,000     |                         | 6,000     |          | -         |
|                                         |                                                        |   | 54921-Towing Expense                 |                        | 10,400    |                         | 10,400    |          | -         |
|                                         | 35160-Fire Facilities (General)                        | - |                                      | -                      | 1,621,784 | 4,254                   | 1,809,297 | 4,254    | 187,513   |
|                                         |                                                        |   | 36240-Space Facilities Rent - St     | -                      |           | 4,254                   |           | 4,254    |           |
|                                         |                                                        |   | 51001-Base Wages                     |                        | -         |                         | 95,801    |          | 95,801    |
|                                         |                                                        |   | 51215-Overtime-Uniform               |                        | -         |                         | 10,000    |          | 10,000    |
|                                         |                                                        |   | 51640-Deferred Compensation-Matching |                        | -         |                         | 3,285     |          | 3,285     |
|                                         |                                                        |   | 52110-Social Security                |                        | -         |                         | 1,389     |          | 1,389     |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                     |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change    |           |
|-----------------------------------------|---------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|-----------|-----------|
| Fund > Department > Program > Type Code |                     |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues  | Expenses  |
|                                         |                     | 52230-Pension Leoff li               |  |                        | -         |                         | 5,097     |           | 5,097     |
|                                         |                     | 52310-Medical Insurance              |  |                        | -         |                         | 16,056    |           | 16,056    |
|                                         |                     | 52320-Dental Insurance               |  |                        | -         |                         | 180       |           | 180       |
|                                         |                     | 52330-Life Insurance                 |  |                        | -         |                         | 358       |           | 358       |
|                                         |                     | 52400-Industrial Insurance           |  |                        | -         |                         | 92        |           | 92        |
|                                         |                     | 52600-Wa Paid Family & Medical Leave |  |                        | -         |                         | 298       |           | 298       |
|                                         |                     | 53201-Operating Supplies             |  |                        | 158,800   |                         | 158,800   |           | -         |
|                                         |                     | 53210-Repair & Maintenance Supplies  |  |                        | 150,000   |                         | 150,000   |           | -         |
|                                         |                     | 53502-Minor Equipment                |  |                        | 25,400    |                         | 25,400    |           | -         |
|                                         |                     | 53505-Office Furniture (Non Capital) |  |                        | -         |                         | 10,000    |           | 10,000    |
|                                         |                     | 54101-Professional Services          |  |                        | -         |                         | 12,000    |           | 12,000    |
|                                         |                     | 54106-Arborist Services              |  |                        | -         |                         | 1,000     |           | 1,000     |
|                                         |                     | 54206-Snow Removal Services          |  |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |                     | 54212-Landscape/Grounds Maint        |  |                        | 19,000    |                         | 19,000    |           | -         |
|                                         |                     | 54265-Operating Assessments/Taxes    |  |                        | 3,600     |                         | 3,700     |           | 100       |
|                                         |                     | 54301-Telephone                      |  |                        | 13,200    |                         | 13,200    |           | -         |
|                                         |                     | 54501-Operating Rentals/Leases       |  |                        | 27,251    |                         | 27,251    |           | -         |
|                                         |                     | 54701-Public Utility Service         |  |                        | 251,213   |                         | 262,350   |           | 11,137    |
|                                         |                     | 54702-Utility Light/Power Service    |  |                        | 424,000   |                         | 452,000   |           | 28,000    |
|                                         |                     | 54703-Util Garbage/Waste Removal     |  |                        | 1,000     |                         | 1,000     |           | -         |
|                                         |                     | 54706-Utility Natural Gas            |  |                        | 290,670   |                         | 272,335   |           | (18,335)  |
|                                         |                     | 54802-Building Repairs/Maintenance   |  |                        | 137,700   |                         | 150,082   |           | 12,382    |
|                                         |                     | 54803-Equipment Repairs/Maintenance  |  |                        | 6,200     |                         | 6,200     |           | -         |
|                                         |                     | 54906-Laundry/Janitorial Services    |  |                        | 98,750    |                         | 99,325    |           | 575       |
|                                         |                     | 54908-Permits/Other Fees             |  |                        | 6,000     |                         | 6,000     |           | -         |
|                                         |                     | 54920-Alarm/Security Services        |  |                        | 7,000     |                         | 5,100     |           | (1,900)   |
|                                         | 35170-Fire Training |                                      |  | 16,370                 | 4,057,901 | 14,936                  | 4,273,592 | (1,434)   | 215,691   |
|                                         |                     | 36240-Space Facilities Rent - St     |  | 16,370                 |           | 14,936                  |           | (1,434)   |           |
|                                         |                     | 51001-Base Wages                     |  |                        | 1,644,454 |                         | 1,585,161 |           | (59,293)  |
|                                         |                     | 51210-Overtime                       |  |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |                     | 51215-Overtime-Uniform               |  |                        | 350,000   |                         | 350,000   |           | -         |
|                                         |                     | 51220-Out Of Grade                   |  |                        | -         |                         | 3,225     |           | 3,225     |
|                                         |                     | 51235-Holiday Pay Extra              |  |                        | 6,385     |                         | 3,160     |           | (3,225)   |
|                                         |                     | 51275-Annual Leave Payout            |  |                        | 10,865    |                         | 10,865    |           | -         |
|                                         |                     | 51290-Longevity Pay                  |  |                        | 1,731     |                         | 1,418     |           | (313)     |
|                                         |                     | 51400-Specialty Pay                  |  |                        | -         |                         | 10,000    |           | 10,000    |
|                                         |                     | 51640-Deferred Compensation-Matching |  |                        | 56,128    |                         | 54,328    |           | (1,800)   |
|                                         |                     | 52110-Social Security                |  |                        | 57,977    |                         | 53,538    |           | (4,438)   |
|                                         |                     | 52210-Retirement                     |  |                        | 37,629    |                         | 31,296    |           | (6,334)   |
|                                         |                     | 52230-Pension Leoff li               |  |                        | 95,316    |                         | 95,212    |           | (104)     |
|                                         |                     | 52310-Medical Insurance              |  |                        | 289,610   |                         | 284,143   |           | (5,467)   |
|                                         |                     | 52320-Dental Insurance               |  |                        | 6,994     |                         | 6,232     |           | (762)     |
|                                         |                     | 52330-Life Insurance                 |  |                        | 2,907     |                         | 2,649     |           | (258)     |
|                                         |                     | 52340-Disability Insurance           |  |                        | 436       |                         | 208       |           | (229)     |
|                                         |                     | 52400-Industrial Insurance           |  |                        | 2,292     |                         | 2,234     |           | (58)      |
|                                         |                     | 52600-Wa Paid Family & Medical Leave |  |                        | 5,352     |                         | 5,688     |           | 336       |
|                                         |                     | 53102-Publications                   |  |                        | 1,350     |                         | 1,350     |           | -         |
|                                         |                     | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 400       |                         | 400       |           | -         |
|                                         |                     | 53201-Operating Supplies             |  |                        | 1,110,000 |                         | 1,405,000 |           | 295,000   |
|                                         |                     | 53202-Clothing                       |  |                        | 96,000    |                         | 96,000    |           | -         |
|                                         |                     | 53205-Personal Protective Equipment  |  |                        | 70,000    |                         | 70,000    |           | -         |
|                                         |                     | 53502-Minor Equipment                |  |                        | 4,500     |                         | 4,500     |           | -         |
|                                         |                     | 54103-Medical Services               |  |                        | 19,787    |                         | 19,787    |           | -         |
|                                         |                     | 54201-Contractual Services           |  |                        | 133,250   |                         | 122,000   |           | (11,250)  |
|                                         |                     | 54401-Airfare                        |  |                        | 500       |                         | 500       |           | -         |
|                                         |                     | 54407-Lodging                        |  |                        | 500       |                         | 500       |           | -         |
|                                         |                     | 54408-Per Diem                       |  |                        | 500       |                         | 500       |           | -         |
|                                         |                     | 54409-Other Transportation Expenses  |  |                        | 500       |                         | 500       |           | -         |
|                                         |                     | 54501-Operating Rentals/Leases       |  |                        | 10,000    |                         | 10,000    |           | -         |
|                                         |                     | 54803-Equipment Repairs/Maintenance  |  |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |                     | 54820-Software Maintenance           |  |                        | 19,740    |                         | 17,400    |           | (2,340)   |
|                                         |                     | 54902-Registration/Schooling         |  |                        | 8,000     |                         | 8,000     |           | -         |
|                                         |                     | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 800       |                         | 800       |           | -         |
|                                         |                     | 54907-Clothing Alterations & Repairs |  |                        | 10,000    |                         | 12,000    |           | 2,000     |
|                                         |                     | 54909-Printing/Binding/Repro         |  |                        | -         |                         | 1,000     |           | 1,000     |
|                                         | 35210-Fire Dispatch |                                      |  | 305,631                | 5,499,948 | 305,631                 | 5,503,177 | -         | 3,229     |
|                                         |                     | 34280-Communication Services         |  | 305,631                |           | 305,631                 |           | -         |           |
|                                         |                     | 54201-Contractual Services           |  |                        | 5,314,000 |                         | 5,314,000 |           | -         |
|                                         |                     | 54820-Software Maintenance           |  |                        | 185,948   |                         | 189,177   |           | 3,229     |
|                                         | 35310-Fire - EMS    |                                      |  | 37,297,572             | 2,674,429 | 36,844,813              | 3,942,637 | (452,759) | 1,268,209 |
|                                         |                     | 31112-Property Taxes-Current Year    |  | 35,385,851             |           | 35,455,813              |           | 69,962    |           |
|                                         |                     | 31116-Property Taxes-Prior Years     |  | 1,040,000              |           | 877,793                 |           | (162,207) |           |
|                                         |                     | 31119-Est Uncollectble Prop Tax      |  | -                      |           | (357,793)               |           | (357,793) |           |
|                                         |                     | 34221-Fire Protection And Ems        |  | 871,721                |           | 869,000                 |           | (2,721)   |           |
|                                         |                     | 51001-Base Wages                     |  |                        | 800,341   |                         | 850,020   |           | 49,679    |
|                                         |                     | 51310-Bonus                          |  |                        | -         |                         | 30,000    |           | 30,000    |
|                                         |                     | 51400-Specialty Pay                  |  |                        | -         |                         | 1,168,402 |           | 1,168,402 |
|                                         |                     | 51640-Deferred Compensation-Matching |  |                        | 28,462    |                         | 33,231    |           | 4,769     |
|                                         |                     | 52110-Social Security                |  |                        | 29,060    |                         | 21,046    |           | (8,015)   |
|                                         |                     | 52210-Retirement                     |  |                        | 29,591    |                         | 14,094    |           | (15,498)  |
|                                         |                     | 52230-Pension Leoff li               |  |                        | 31,118    |                         | 41,256    |           | 10,138    |
|                                         |                     | 52310-Medical Insurance              |  |                        | 150,068   |                         | 167,175   |           | 17,107    |
|                                         |                     | 52320-Dental Insurance               |  |                        | 2,964     |                         | 1,788     |           | (1,176)   |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                                    |              |                                            |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |           |
|----------------------------------------------------|--------------|--------------------------------------------|--------------------------------------|------------------------|------------|-------------------------|------------|----------|-----------|
| Fund >                                             | Department > | Program >                                  | Type Code                            | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses  |
|                                                    |              |                                            | 52330-Life Insurance                 |                        | 1,043      |                         | 1,192      |          | 149       |
|                                                    |              |                                            | 52340-Disability Insurance           |                        | 468        |                         | 225        |          | (243)     |
|                                                    |              |                                            | 52400-Industrial Insurance           |                        | 1,037      |                         | 1,052      |          | 15        |
|                                                    |              |                                            | 52600-Wa Paid Family & Medical Leave |                        | 2,214      |                         | 2,625      |          | 411       |
|                                                    |              |                                            | 53201-Operating Supplies             |                        | 27,540     |                         | 23,770     |          | (3,770)   |
|                                                    |              |                                            | 53204-Safety Supplies                |                        | 101,010    |                         | 91,010     |          | (10,000)  |
|                                                    |              |                                            | 53502-Minor Equipment                |                        | 9,000      |                         | 9,000      |          | -         |
|                                                    |              |                                            | 54103-Medical Services               |                        | 1,000      |                         | 1,000      |          | -         |
|                                                    |              |                                            | 54201-Contractual Services           |                        | 203,940    |                         | 203,940    |          | -         |
|                                                    |              |                                            | 54261-Spokane County                 |                        | 121,642    |                         | 119,922    |          | (1,720)   |
|                                                    |              |                                            | 54401-Airfare                        |                        | 4,600      |                         | 4,600      |          | -         |
|                                                    |              |                                            | 54501-Operating Rentals/Leases       |                        | 899,542    |                         | 900,942    |          | 1,400     |
|                                                    |              |                                            | 54820-Software Maintenance           |                        | 183,350    |                         | 186,820    |          | 3,470     |
|                                                    |              |                                            | 54902-Registration/Schooling         |                        | 46,238     |                         | 69,328     |          | 23,090    |
|                                                    |              |                                            | 54904-Oth Dues/Subscriptns/Membershp |                        | 200        |                         | 200        |          | -         |
|                                                    |              | 93546-DNR Fuels Mitigation Grant           |                                      | 150,000                | 150,000    | 150,000                 | 150,000    | -        | -         |
|                                                    |              | 34221-Fire Protection And Ems              |                                      | 50,000                 |            | 50,000                  |            | -        | -         |
|                                                    |              | 34919-IF Other General Govt Services       |                                      | 100,000                |            | 100,000                 |            | -        | -         |
|                                                    |              | 54201-Contractual Services                 |                                      |                        | 150,000    |                         | 150,000    |          | -         |
| 1980-Defined Contribution Administration Fund      |              |                                            |                                      | 157,650                | 145,716    | 157,650                 | 145,612    | -        | (104)     |
| 1980 - Defined Contribution Admin Fund             |              |                                            |                                      | 157,650                | 145,716    | 157,650                 | 145,612    | -        | (104)     |
|                                                    |              | 31500-Deferred Comp Administration         |                                      | 157,650                | 145,716    | 157,650                 | 145,612    | -        | (104)     |
|                                                    |              | 34197-Employment Benefit Admin Fees        |                                      | 157,650                |            | 157,650                 |            | -        | -         |
|                                                    |              | 53101-Office Supplies                      |                                      |                        | 500        |                         | 500        |          | -         |
|                                                    |              | 53103-Postage                              |                                      |                        | 200        |                         | 200        |          | -         |
|                                                    |              | 54122-IF City Indirect Costs               |                                      |                        | 1,115      |                         | 1,052      |          | (63)      |
|                                                    |              | 54124-IF Office Performance Mgmt Svc       |                                      |                        | 153        |                         | 100        |          | (53)      |
|                                                    |              | 54128-IF Centralized Accounting            |                                      |                        | 236        |                         | 248        |          | 12        |
|                                                    |              | 54141-IF Other Professional Services       |                                      |                        | 4,140      |                         | 4,140      |          | -         |
|                                                    |              | 54201-Contractual Services                 |                                      |                        | 23,400     |                         | 23,400     |          | -         |
|                                                    |              | 54202-Advisory Technical Service           |                                      |                        | 103,400    |                         | 103,400    |          | -         |
|                                                    |              | 54401-Airfare                              |                                      |                        | 8,272      |                         | 8,272      |          | -         |
|                                                    |              | 54901-Misc Services/Charges                |                                      |                        | 100        |                         | 100        |          | -         |
|                                                    |              | 54902-Registration/Schooling               |                                      |                        | 3,000      |                         | 3,000      |          | -         |
|                                                    |              | 54904-Oth Dues/Subscriptns/Membershp       |                                      |                        | 1,200      |                         | 1,200      |          | -         |
| 1985-VOYA Defined Contribution Administration Fund |              |                                            |                                      | 96,692                 | 96,351     | 96,692                  | 96,318     | -        | (33)      |
| 1985 - VOYA Defined Contribution Admin Fund        |              |                                            |                                      | 96,692                 | 96,351     | 96,692                  | 96,318     | -        | (33)      |
|                                                    |              | 31500-Deferred Comp Administration         |                                      | 96,692                 | 96,351     | 96,692                  | 96,318     | -        | (33)      |
|                                                    |              | 34197-Employment Benefit Admin Fees        |                                      | 96,692                 |            | 96,692                  |            | -        | -         |
|                                                    |              | 54124-IF Office Performance Mgmt Svc       |                                      |                        | 101        |                         | 66         |          | (35)      |
|                                                    |              | 54127-IF Centralized Purchasing            |                                      |                        | 200        |                         | 200        |          | -         |
|                                                    |              | 54128-IF Centralized Accounting            |                                      |                        | 79         |                         | 81         |          | 2         |
|                                                    |              | 54201-Contractual Services                 |                                      |                        | 11,700     |                         | 11,700     |          | -         |
|                                                    |              | 54202-Advisory Technical Service           |                                      |                        | 68,244     |                         | 68,244     |          | -         |
|                                                    |              | 54401-Airfare                              |                                      |                        | 14,476     |                         | 14,476     |          | -         |
|                                                    |              | 54902-Registration/Schooling               |                                      |                        | 1,551      |                         | 1,551      |          | -         |
| 1990-Transportation Benefit Fund                   |              |                                            |                                      | 6,500,000              | 4,702,049  | 6,500,000               | 8,752,829  | -        | 4,050,780 |
| 1990 - Transportation Benefit Fund                 |              |                                            |                                      | 6,500,000              | 4,702,049  | 6,500,000               | 8,752,829  | -        | 4,050,780 |
|                                                    |              | 49809-Residential Grind & Overlay Projects |                                      |                        | 1,896,123  |                         | 3,496,123  |          | 1,600,000 |
|                                                    |              | 54141-IF Other Professional Services       |                                      |                        | 189,612    |                         | 289,612    |          | 100,000   |
|                                                    |              | 54201-Contractual Services                 |                                      |                        | 1,706,511  |                         | 3,206,511  |          | 1,500,000 |
|                                                    |              | 49890-TBD Sidewalk Program                 |                                      |                        | 1,150,000  |                         | 2,055,000  |          | 905,000   |
|                                                    |              | 56501-Construction Of Fixed Assets         |                                      |                        | 1,150,000  |                         | 2,055,000  |          | 905,000   |
|                                                    |              | 49893-Residential Chip Seal Projects       |                                      |                        | 1,629,518  |                         | 3,179,518  |          | 1,550,000 |
|                                                    |              | 54141-IF Other Professional Services       |                                      |                        | 162,952    |                         | 212,952    |          | 50,000    |
|                                                    |              | 54201-Contractual Services                 |                                      |                        | 1,466,566  |                         | 2,966,566  |          | 1,500,000 |
|                                                    |              | 85210-TBD Administration                   |                                      | 6,500,000              | 26,408     | 6,500,000               | 22,188     | -        | (4,220)   |
|                                                    |              | 31760-Tbd Vehicle Fees                     |                                      | 6,500,000              |            | 6,500,000               |            | -        | -         |
|                                                    |              | 54124-IF Office Performance Mgmt Svc       |                                      |                        | 8,727      |                         | 5,536      |          | (3,191)   |
|                                                    |              | 54125-IF Financial Services                |                                      |                        | 16,844     |                         | 15,909     |          | (935)     |
|                                                    |              | 54128-IF Centralized Accounting            |                                      |                        | 837        |                         | 743        |          | (94)      |
| 2100-Go Bond Redemption Fund                       |              |                                            |                                      | 33,553,160             | 32,773,160 | 33,553,160              | 32,773,160 | -        | -         |
| 2100 - GO Bond Redemption Fund                     |              |                                            |                                      | 33,553,160             | 32,773,160 | 33,553,160              | 32,773,160 | -        | -         |
|                                                    |              | 81100-Voted Gen Obligation Debt            |                                      | 22,682,200             | 21,902,200 | 22,682,200              | 21,902,200 | -        | -         |
|                                                    |              | 31112-Property Taxes-Current Year          |                                      | 21,902,200             |            | 21,902,200              |            | -        | -         |
|                                                    |              | 31116-Property Taxes-Prior Years           |                                      | 620,000                |            | 620,000                 |            | -        | -         |
|                                                    |              | 36111-Investment Interest/Dividends        |                                      | 160,000                |            | 160,000                 |            | -        | -         |
|                                                    |              | 57100-General Obligation Bonds             |                                      |                        | 11,455,000 |                         | 11,455,000 |          | -         |
|                                                    |              | 58300-Interest On Long Term Debt           |                                      |                        | 10,447,200 |                         | 10,447,200 |          | -         |
|                                                    |              | 81500-Nonvoted Gen Obligation Debt         |                                      | 10,870,960             | 10,870,960 | 10,870,960              | 10,870,960 | -        | -         |
|                                                    |              | 39733-From Arterial Street Fund            |                                      | 10,870,960             |            | 10,870,960              |            | -        | -         |
|                                                    |              | 57100-General Obligation Bonds             |                                      |                        | 7,399,200  |                         | 7,399,200  |          | -         |
|                                                    |              | 58300-Interest On Long Term Debt           |                                      |                        | 3,471,760  |                         | 3,471,760  |          | -         |
| 2300-Special Assessment Debt Fund                  |              |                                            |                                      | 250,000                | 251,645    | 250,000                 | 251,645    | -        | -         |
| 2300 - Special Assessment Debt Fund                |              |                                            |                                      | 250,000                | 251,645    | 250,000                 | 251,645    | -        | -         |
|                                                    |              | 82100-Special Assessment Debt              |                                      | 250,000                | 251,645    | 250,000                 | 251,645    | -        | -         |
|                                                    |              | 36140-Interest On Cont/Notes/Ar            |                                      | 10,000                 |            | 10,000                  |            | -        | -         |
|                                                    |              | 36800-Special Assessment Prin (Curr)       |                                      | 240,000                |            | 240,000                 |            | -        | -         |
|                                                    |              | 54901-Misc Services/Charges                |                                      |                        | 80,000     |                         | 80,000     |          | -         |
|                                                    |              | 57300-Special Assessment Bonds             |                                      |                        | 10,000     |                         | 10,000     |          | -         |
|                                                    |              | 58300-Interest On Long Term Debt           |                                      |                        | 4,000      |                         | 4,000      |          | -         |
|                                                    |              | 80102-Operating Transfer Out-Debt          |                                      |                        | 157,645    |                         | 157,645    |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

| Fund > Department > Program > Type Code         | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change      |             |
|-------------------------------------------------|------------------------|-------------|-------------------------|-------------|-------------|-------------|
|                                                 | Revenues               | Expenses    | Revenues                | Expenses    | Revenues    | Expenses    |
| 2350-Special Assessment Guaranty Fund           |                        | 16,000      |                         | 16,000      |             | -           |
| 2350 - Special Assessment Guaranty Fund         |                        | 16,000      |                         | 16,000      |             | -           |
| 82200-Special Assessment Guaranty               |                        | 16,000      |                         | 16,000      |             | -           |
| 54104-Real Estate Services                      |                        | 16,000      |                         | 16,000      |             | -           |
| 2500-Iron Bridge TIF Debt Service               | 157,740                | 152,844     | 155,244                 | 153,065     | (2,496)     | 221         |
| 2500 - Iron Bridge TIF Debt Service             | 157,740                | 152,844     | 155,244                 | 153,065     | (2,496)     | 221         |
| 49020-Iron Bridge                               | 157,740                | 152,844     | 155,244                 | 153,065     | (2,496)     | 221         |
| 31112-Property Taxes-Current Year               | 152,844                |             | 152,844                 |             | -           |             |
| 31116-Property Taxes-Prior Years                | 4,896                  |             | 3,430                   |             | (1,466)     |             |
| 31119-Est Uncollectble Prop Tax                 | -                      |             | (1,030)                 |             | (1,030)     |             |
| 80102-Operating Transfer Out-Debt               |                        | 152,844     |                         | 153,065     |             | 221         |
| 2502-University District LRF Debt Service       | 525,000                | 510,163     | 525,000                 | 495,638     | -           | (14,525)    |
| 2502 - University District LRF                  | 525,000                | 510,163     | 525,000                 | 495,638     | -           | (14,525)    |
| 79130-University District                       | 525,000                | 510,163     | 525,000                 | 495,638     | -           | (14,525)    |
| 31322-LRF Sales & Use Tax                       | 525,000                |             | 525,000                 |             | -           |             |
| 80102-Operating Transfer Out-Debt               |                        | 510,163     |                         | 495,638     |             | (14,525)    |
| 3160-General Capital Improvements               |                        | 20,226      |                         | 20,226      |             | -           |
| 3160 - General Capital Improvements             |                        | 20,226      |                         | 20,226      |             | -           |
| 49001-General Capital Improvements              |                        | 20,226      |                         | 20,226      |             | -           |
| 56301-Other Improvements                        |                        | 20,226      |                         | 20,226      |             | -           |
| 3200-Street Capital Fund (Arterial St)          | 113,098,881            | 111,766,955 | 111,965,963             | 115,228,954 | (1,132,918) | 3,461,999   |
| 3200 - Arterial Street Fund                     | 113,098,881            | 111,766,955 | 111,965,963             | 115,228,954 | (1,132,918) | 3,461,999   |
| 41700-Public Development Authorities            | 890,500                | 890,500     | 1,550,500               | 1,550,500   | 660,000     | 660,000     |
| 34410-Maint Repair Const Services               | 890,500                |             | 1,550,500               |             | 660,000     |             |
| 56501-Construction Of Fixed Assets              |                        | 890,500     |                         | 1,550,500   |             | 660,000     |
| 48400-Real Estate Excise Tax                    | 15,357,450             | 15,357,700  | 14,927,854              | 14,928,104  | (429,596)   | (429,596)   |
| 39734-From Real Estate Excise Tax Fd            | 15,357,450             |             | 14,927,854              |             | (429,596)   |             |
| 54101-Professional Services                     |                        | 150,000     |                         | 150,000     |             | -           |
| 54141-IF Other Professional Services            |                        | 1,373,000   |                         | 1,373,000   |             | -           |
| 54201-Contractual Services                      |                        | 295,000     |                         | 295,000     |             | -           |
| 56102-Right Of Way                              |                        | 67,660      |                         | 77,380      |             | 9,720       |
| 56501-Construction Of Fixed Assets              |                        | 13,472,040  |                         | 13,032,724  |             | (439,316)   |
| 48600-Paths and Trails Reserve Fund             | 100,000                | 60,000      | 400,000                 | 360,000     | 300,000     | 300,000     |
| 39726-From Paths And Trails                     | 100,000                |             | 400,000                 |             | 300,000     |             |
| 54201-Contractual Services                      |                        | 10,000      |                         | 10,000      |             | -           |
| 56501-Construction Of Fixed Assets              |                        | 50,000      |                         | 350,000     |             | 300,000     |
| 49196-West Quadrant TIF (WQTIF)                 | -                      | -           | 25,000                  | 25,000      | 25,000      | 25,000      |
| 39789-From West Quadrant TIFF                   | -                      |             | 25,000                  |             | 25,000      |             |
| 56501-Construction Of Fixed Assets              |                        | -           |                         | 25,000      |             | 25,000      |
| 49197-Impact/Mitigation Projects                | 1,423,000              | 1,423,000   | 1,368,200               | 1,983,200   | (54,800)    | 560,200     |
| 34585-Gma Impact Fees                           | 1,423,000              |             | 1,280,200               |             | (142,800)   |             |
| 34586-Sepa Mitigation Fees                      | -                      |             | 88,000                  |             | 88,000      |             |
| 56102-Right Of Way                              |                        | 24,000      |                         | 274,000     |             | 250,000     |
| 56501-Construction Of Fixed Assets              |                        | 1,399,000   |                         | 1,709,200   |             | 310,200     |
| 49198-Spokane Transit Authority                 | -                      | -           | 500,000                 | 500,000     | 500,000     | 500,000     |
| 34410-Maint Repair Const Services               | -                      |             | 500,000                 |             | 500,000     |             |
| 56501-Construction Of Fixed Assets              |                        | -           |                         | 500,000     |             | 500,000     |
| 49199-Arterial Street                           | 35,393,544             | 10,870,960  | 34,920,469              | 10,870,960  | (473,075)   | -           |
| 31679-Utility Tax-Other                         | -                      |             | 2,000,000               |             | 2,000,000   |             |
| 32191-Franchise Fees                            | 2,000                  |             | 2,000                   |             | -           |             |
| 33687-Mvft-City Streets                         | 2,200,000              |             | 2,200,000               |             | -           |             |
| 36111-Investment Interest/Dividends             | 841,000                |             | 841,000                 |             | -           |             |
| 36993-Admin Fee - Impact Fees                   | 54,000                 |             | 54,000                  |             | -           |             |
| 39710-From General Fund                         | 22,296,544             |             | 19,323,469              |             | (2,973,075) |             |
| 39722-From Street Fund                          | -                      |             | 500,000                 |             | 500,000     |             |
| 39763-From Integrated Capital Mgt               | 10,000,000             |             | 10,000,000              |             | -           |             |
| 80102-Operating Transfer Out-Debt               |                        | 10,870,960  |                         | 10,870,960  |             | -           |
| 49828-Street Levy Projects                      | 246,342                | 23,574,000  | 246,000                 | 26,280,500  | (342)       | 2,706,500   |
| 36710-Contributions/Donations                   | 246,342                |             | 246,000                 |             | (342)       |             |
| 54141-IF Other Professional Services            |                        | 9,375,000   |                         | 9,175,000   |             | (200,000)   |
| 54201-Contractual Services                      |                        | 925,000     |                         | 925,000     |             | -           |
| 56501-Construction Of Fixed Assets              |                        | 13,274,000  |                         | 16,180,500  |             | 2,906,500   |
| 49889-Unfunded Grant (Inactive)                 |                        | -           |                         | 800,000     |             | 800,000     |
| 56501-Construction Of Fixed Assets              |                        | -           |                         | 800,000     |             | 800,000     |
| 95164-WSDOT - Federal Indirect                  | 44,982,550             | 44,885,300  | 39,186,750              | 39,089,500  | (5,795,800) | (5,795,800) |
| 33320-Dept Of Transportation                    | 44,982,550             |             | 39,186,750              |             | (5,795,800) |             |
| 54201-Contractual Services                      |                        | -           |                         | 250,000     |             | 250,000     |
| 56102-Right Of Way                              |                        | 228,340     |                         | 709,420     |             | 481,080     |
| 56501-Construction Of Fixed Assets              |                        | 44,656,960  |                         | 38,130,080  |             | (6,526,880) |
| 95165-WSDOT - State Grant                       | 13,768,495             | 13,768,495  | 10,438,495              | 10,438,495  | (3,330,000) | (3,330,000) |
| 33436-Dept Of Transportation                    | 13,768,495             |             | 10,438,495              |             | (3,330,000) |             |
| 56102-Right Of Way                              |                        | 125,000     |                         | 225,000     |             | 100,000     |
| 56501-Construction Of Fixed Assets              |                        | 13,643,495  |                         | 10,213,495  |             | (3,430,000) |
| 95166-Transp Improvement Board                  | 937,000                | 937,000     | 3,402,695               | 3,402,695   | 2,465,695   | 2,465,695   |
| 33438-Transportation Impr Board                 | 937,000                |             | 3,402,695               |             | 2,465,695   |             |
| 56501-Construction Of Fixed Assets              |                        | 937,000     |                         | 3,402,695   |             | 2,465,695   |
| 95167-Rec & Conservation Funding Brd (Inactive) | -                      | -           | 1,000,000               | 1,000,000   | 1,000,000   | 1,000,000   |
| 33427-Rec & Conservation Funding Brd            | -                      |             | 1,000,000               |             | 1,000,000   |             |
| 56501-Construction Of Fixed Assets              |                        | -           |                         | 1,000,000   |             | 1,000,000   |
| 95170-US DOT - Federal Direct                   | -                      | -           | 4,000,000               | 4,000,000   | 4,000,000   | 4,000,000   |
| 33120-Dept Of Transportation                    | -                      |             | 4,000,000               |             | 4,000,000   |             |
| 56501-Construction Of Fixed Assets              |                        | -           |                         | 4,000,000   |             | 4,000,000   |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |  | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change    |           |
|-----------------------------------------|--|--|--|------------------------|-------------|-------------------------|-------------|-----------|-----------|
| Fund > Department > Program > Type Code |  |  |  | Revenues               | Expenses    | Revenues                | Expenses    | Revenues  | Expenses  |
| 3495-Capital Improvements 1995          |  |  |  |                        | 40,778      |                         | 40,778      |           | -         |
| 3495 - Capital Improvements 1995        |  |  |  |                        | 40,778      |                         | 40,778      |           | -         |
| 49552-GIS                               |  |  |  |                        | 40,778      |                         | 40,778      |           | -         |
| 56104-Misc Improvement Nonbuildings     |  |  |  |                        | 40,778      |                         | 40,778      |           | -         |
| 3500-Kendall Yards TIF                  |  |  |  | 1,052,000              | 1,052,000   | 1,090,000               | 1,090,000   | 38,000    | 38,000    |
| 3500 - Kendall Yards TIF                |  |  |  | 1,052,000              | 1,052,000   | 1,090,000               | 1,090,000   | 38,000    | 38,000    |
| 36230-Economic Development              |  |  |  | 1,052,000              | 1,052,000   | 1,090,000               | 1,090,000   | 38,000    | 38,000    |
| 31112-Property Taxes-Current Year       |  |  |  | 1,032,000              |             | 1,080,000               |             | 48,000    |           |
| 31116-Property Taxes-Prior Years        |  |  |  | 20,000                 |             | 22,000                  |             | 2,000     |           |
| 31119-Est Uncollectible Prop Tax        |  |  |  | -                      |             | (12,000)                |             | (12,000)  |           |
| 57900-Other Debt                        |  |  |  |                        | 1,041,000   |                         | 1,079,000   |           | 38,000    |
| 58300-Interest On Long Term Debt        |  |  |  |                        | 11,000      |                         | 11,000      |           | -         |
| 3501-West Quadrant TIF                  |  |  |  | 1,430,100              | 3,046,767   | 1,420,100               | 3,071,767   | (10,000)  | 25,000    |
| 3501 - West Quadrant TIF                |  |  |  | 1,430,100              | 3,046,767   | 1,420,100               | 3,071,767   | (10,000)  | 25,000    |
| 36230-Economic Development              |  |  |  | 1,430,100              | 3,046,767   | 1,420,100               | 3,071,767   | (10,000)  | 25,000    |
| 31112-Property Taxes-Current Year       |  |  |  | 1,410,100              |             | 1,410,100               |             | -         |           |
| 31116-Property Taxes-Prior Years        |  |  |  | 20,000                 |             | 24,782                  |             | 4,782     |           |
| 31119-Est Uncollectible Prop Tax        |  |  |  | -                      |             | (14,782)                |             | (14,782)  |           |
| 56301-Other Improvements                |  |  |  |                        | 3,046,767   |                         | 3,046,767   |           | -         |
| 80103-Oper Trans Out Capital            |  |  |  |                        | -           |                         | 25,000      |           | 25,000    |
| 3502-University District LRF            |  |  |  | 581,000                | 987,000     | 579,000                 | 987,000     | (2,000)   | -         |
| 3502 - University District LRF          |  |  |  | 581,000                | 987,000     | 579,000                 | 987,000     | (2,000)   | -         |
| 36230-Economic Development              |  |  |  | -                      | -           | 315,000                 | 264,000     | 315,000   | 264,000   |
| 31112-Property Taxes-Current Year       |  |  |  | -                      |             | 315,000                 |             | 315,000   |           |
| 31116-Property Taxes-Prior Years        |  |  |  | -                      |             | 6,300                   |             | 6,300     |           |
| 31119-Est Uncollectible Prop Tax        |  |  |  | -                      |             | (6,300)                 |             | (6,300)   |           |
| 54201-Contractual Services              |  |  |  |                        | -           |                         | 264,000     |           | 264,000   |
| 79130-University District               |  |  |  | 581,000                | 987,000     | 264,000                 | 723,000     | (317,000) | (264,000) |
| 31112-Property Taxes-Current Year       |  |  |  | 577,000                |             | 262,000                 |             | (315,000) |           |
| 31116-Property Taxes-Prior Years        |  |  |  | 4,000                  |             | 2,000                   |             | (2,000)   |           |
| 54201-Contractual Services              |  |  |  |                        | 987,000     |                         | 723,000     |           | (264,000) |
| 3503-Beacon Hill TIF                    |  |  |  | -                      | -           | 35,000                  | 35,000      | 35,000    | 35,000    |
| 3503 - Beacon Hill TIF                  |  |  |  | -                      | -           | 35,000                  | 35,000      | 35,000    | 35,000    |
| 36230-Economic Development              |  |  |  | -                      | -           | 35,000                  | 35,000      | 35,000    | 35,000    |
| 31112-Property Taxes-Current Year       |  |  |  | -                      |             | 35,000                  |             | 35,000    |           |
| 54201-Contractual Services              |  |  |  |                        | -           |                         | 35,000      |           | 35,000    |
| 4100-Water and Hydroelectric Services   |  |  |  | 118,959,406            | 151,043,469 | 119,988,573             | 150,646,441 | 1,029,167 | (397,028) |
| 4100 - Water and Hydroelectric Services |  |  |  | 118,959,406            | 151,043,469 | 119,988,573             | 150,646,441 | 1,029,167 | (397,028) |
| 30210-Administration                    |  |  |  |                        | 50,454,130  |                         | 49,879,291  |           | (574,840) |
| 51001-Base Wages                        |  |  |  |                        | 2,964,398   |                         | 2,952,411   |           | (11,986)  |
| 51002-Temp/Seasonal Wages               |  |  |  |                        | 115,000     |                         | 115,000     |           | -         |
| 51003-Project Employee Wages            |  |  |  |                        | 50,000      |                         | 50,000      |           | -         |
| 51210-Overtime                          |  |  |  |                        | 110,000     |                         | 110,000     |           | -         |
| 51220-Out Of Grade                      |  |  |  |                        | 16,000      |                         | 16,000      |           | -         |
| 51230-Shift Differential Premium        |  |  |  |                        | 9,000       |                         | 9,000       |           | -         |
| 51275-Annual Leave Payout               |  |  |  |                        | 30,000      |                         | 30,000      |           | -         |
| 51290-Longevity Pay                     |  |  |  |                        | 10,614      |                         | 10,196      |           | (418)     |
| 51400-Specialty Pay                     |  |  |  |                        | 1,800       |                         | 1,800       |           | -         |
| 51640-Deferred Compensation-Matching    |  |  |  |                        | 49,728      |                         | 48,288      |           | (1,440)   |
| 52110-Social Security                   |  |  |  |                        | 227,352     |                         | 226,636     |           | (716)     |
| 52210-Retirement                        |  |  |  |                        | 327,251     |                         | 325,887     |           | (1,364)   |
| 52310-Medical Insurance                 |  |  |  |                        | 435,128     |                         | 452,228     |           | 17,099    |
| 52320-Dental Insurance                  |  |  |  |                        | 52,512      |                         | 52,512      |           | -         |
| 52330-Life Insurance                    |  |  |  |                        | 11,434      |                         | 11,345      |           | (88)      |
| 52340-Disability Insurance              |  |  |  |                        | 2,399       |                         | 2,412       |           | 13        |
| 52400-Industrial Insurance              |  |  |  |                        | 6,091       |                         | 6,179       |           | 88        |
| 52600-Wa Paid Family & Medical Leave    |  |  |  |                        | 7,795       |                         | 8,576       |           | 781       |
| 52999-Misc Benefits                     |  |  |  |                        | 40,000      |                         | 40,000      |           | -         |
| 53101-Office Supplies                   |  |  |  |                        | 38,000      |                         | 32,000      |           | (6,000)   |
| 53102-Publications                      |  |  |  |                        | 8,000       |                         | 8,000       |           | -         |
| 53103-Postage                           |  |  |  |                        | 15,000      |                         | 15,000      |           | -         |
| 53104-Software (Noncapitalized)         |  |  |  |                        | 100,000     |                         | 50,000      |           | (50,000)  |
| 53105-Non-Travel Meals/Lght Rfrshmt     |  |  |  |                        | 600         |                         | 600         |           | -         |
| 53201-Operating Supplies                |  |  |  |                        | 1,200       |                         | 1,200       |           | -         |
| 53502-Minor Equipment                   |  |  |  |                        | 20,000      |                         | 18,000      |           | (2,000)   |
| 53505-Office Furniture (Non Capital)    |  |  |  |                        | 30,000      |                         | 30,000      |           | -         |
| 53521-Computers                         |  |  |  |                        | 16,500      |                         | 10,000      |           | (6,500)   |
| 53523-Tvs/Audio Visual Equipment        |  |  |  |                        | 6,000       |                         | 3,000       |           | (3,000)   |
| 53527-Smart Phones, Ipad, Tablets       |  |  |  |                        | 15,000      |                         | 7,500       |           | (7,500)   |
| 54103-Medical Services                  |  |  |  |                        | 31,000      |                         | 31,000      |           | -         |
| 54105-Legal Services                    |  |  |  |                        | 31,000      |                         | 31,000      |           | -         |
| 54122-IF City Indirect Costs            |  |  |  |                        | 1,930,160   |                         | 1,985,693   |           | 55,533    |
| 54124-IF Office Performance Mgmt Svc    |  |  |  |                        | 209,677     |                         | 141,859     |           | (67,818)  |
| 54125-IF Financial Services             |  |  |  |                        | 908,393     |                         | 810,823     |           | (97,570)  |
| 54127-IF Centralized Purchasing         |  |  |  |                        | 80,038      |                         | 97,089      |           | 17,051    |
| 54128-IF Centralized Accounting         |  |  |  |                        | 242,161     |                         | 241,981     |           | (180)     |
| 54129-IF My Spokane                     |  |  |  |                        | 46,913      |                         | 43,497      |           | (3,416)   |
| 54131-IF Risk Managment                 |  |  |  |                        | 2,304,946   |                         | 2,264,361   |           | (40,585)  |
| 54132-IF Unemployment                   |  |  |  |                        | 49,912      |                         | 59,431      |           | 9,519     |
| 54133-IF Workers' Comp                  |  |  |  |                        | 1,152,733   |                         | 1,092,692   |           | (60,041)  |
| 54134-IF Custodial Service              |  |  |  |                        | 362,319     |                         | 316,254     |           | (46,065)  |
| 54141-IF Other Professional Services    |  |  |  |                        | 2,808,657   |                         | 2,802,575   |           | (6,082)   |
| 54201-Contractual Services              |  |  |  |                        | 400,000     |                         | 400,000     |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                    |                                      |                                      | 2025-26 Adopted Budget |                | 2025-26 Modified Budget |                | Change             |                |
|-----------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|------------------------|----------------|-------------------------|----------------|--------------------|----------------|
| Fund > Department > Program > Type Code |                                    |                                      |                                      | Revenues               | Expenses       | Revenues                | Expenses       | Revenues           | Expenses       |
|                                         |                                    |                                      | 54205-Background Checks              |                        | 1,600          |                         | 1,600          |                    | -              |
|                                         |                                    |                                      | 54264-Wa Dept Of Revenue             |                        | 4,601,995      |                         | 4,601,995      |                    | -              |
|                                         |                                    |                                      | 54265-Operating Assessments/Taxes    |                        | 7,000          |                         | 7,000          |                    | -              |
|                                         |                                    |                                      | 54266-City Utility Tax               |                        | 24,154,000     |                         | 23,757,000     |                    | (397,000)      |
|                                         |                                    |                                      | 54301-Telephone                      |                        | 13,000         |                         | 6,500          |                    | (6,500)        |
|                                         |                                    |                                      | 54302-Cell Phone                     |                        | 124,000        |                         | 60,000         |                    | (64,000)       |
|                                         |                                    |                                      | 54321-IF IT Expenses                 |                        | 1,487,941      |                         | 1,594,318      |                    | 106,377        |
|                                         |                                    |                                      | 54324-IF IT Replacement              |                        | 150,794        |                         | 75,397         |                    | (75,397)       |
|                                         |                                    |                                      | 54401-Airfare                        |                        | 20,000         |                         | 20,000         |                    | -              |
|                                         |                                    |                                      | 54406-Parking/Tolls (Local)          |                        | 400            |                         | 400            |                    | -              |
|                                         |                                    |                                      | 54407-Lodging                        |                        | 30,000         |                         | 30,000         |                    | -              |
|                                         |                                    |                                      | 54408-Per Diem                       |                        | 20,000         |                         | 20,000         |                    | -              |
|                                         |                                    |                                      | 54409-Other Transportation Expenses  |                        | 4,000          |                         | 4,000          |                    | -              |
|                                         |                                    |                                      | 54451-Advertising                    |                        | 2,000          |                         | 2,000          |                    | -              |
|                                         |                                    |                                      | 54501-Operating Rentals/Leases       |                        | 20,000         |                         | 15,000         |                    | (5,000)        |
|                                         |                                    |                                      | 54701-Public Utility Service         |                        | 100,000        |                         | 100,000        |                    | -              |
|                                         |                                    |                                      | 54702-Utility Light/Power Service    |                        | 120,000        |                         | 120,000        |                    | -              |
|                                         |                                    |                                      | 54706-Utility Natural Gas            |                        | 134,420        |                         | 134,420        |                    | -              |
|                                         |                                    |                                      | 54801-Repairs/Maintenance            |                        | 62,870         |                         | 60,870         |                    | (2,000)        |
|                                         |                                    |                                      | 54841-IF Fleet Repairs/Maintenance   |                        | 1,183,350      |                         | 1,366,675      |                    | 183,325        |
|                                         |                                    |                                      | 54842-IF Facility Repairs            |                        | 745,236        |                         | 766,956        |                    | 21,720         |
|                                         |                                    |                                      | 54844-IF Fleet Communications        |                        | 8,000          |                         | 8,000          |                    | -              |
|                                         |                                    |                                      | 54845-IF Car Wash                    |                        | 14,000         |                         | 14,000         |                    | -              |
|                                         |                                    |                                      | 54846-IF Vacuum                      |                        | 100            |                         | 100            |                    | -              |
|                                         |                                    |                                      | 54848-IF Fuel                        |                        | 860,000        |                         | 835,000        |                    | (25,000)       |
|                                         |                                    |                                      | 54902-Registration/Schooling         |                        | 150,000        |                         | 140,000        |                    | (10,000)       |
|                                         |                                    |                                      | 54904-Oth Dues/Subscriptns/Membershp |                        | 62,000         |                         | 62,000         |                    | -              |
|                                         |                                    |                                      | 54905-Judgements/Damages             |                        | 1,000          |                         | 1,000          |                    | -              |
|                                         |                                    |                                      | 54906-Laundry/Janitorial Services    |                        | 60,000         |                         | 60,000         |                    | -              |
|                                         |                                    |                                      | 54908-Permits/Other Fees             |                        | 260,000        |                         | 260,000        |                    | -              |
|                                         |                                    |                                      | 54909-Printing/Binding/Repro         |                        | 5,000          |                         | 18,320         |                    | 13,320         |
|                                         |                                    |                                      | 54914-Bank Fees                      |                        | 170,000        |                         | 170,000        |                    | -              |
|                                         |                                    |                                      | 54920-Alarm/Security Services        |                        | 4,000          |                         | 2,000          |                    | (2,000)        |
|                                         |                                    |                                      | 54990-Bad Debt Expense/Nsf Checks    |                        | 20,000         |                         | 20,000         |                    | -              |
|                                         |                                    |                                      | 54999-Other Misc Charges             |                        | 127,312        |                         | 127,312        |                    | -              |
|                                         |                                    |                                      | 57800-Intergovernmental Loans        |                        | 430,490        |                         | 430,490        |                    | -              |
|                                         |                                    |                                      | 58300-Interest On Long Term Debt     |                        | 24,911         |                         | 24,911         |                    | -              |
|                                         |                                    | <b>42300-Water Capital Projects</b>  |                                      |                        | <b>250,000</b> |                         | <b>250,000</b> |                    | -              |
|                                         |                                    | 56501-Construction Of Fixed Assets   |                                      |                        | 250,000        |                         | 250,000        |                    | -              |
|                                         | <b>42405-Water Public Works IT</b> |                                      |                                      |                        | -              |                         | <b>831,542</b> |                    | <b>831,542</b> |
|                                         |                                    | 51001-Base Wages                     |                                      |                        | -              |                         | 386,900        |                    | 386,900        |
|                                         |                                    | 51290-Longevity Pay                  |                                      |                        | -              |                         | 731            |                    | 731            |
|                                         |                                    | 51640-Deferred Compensation-Matching |                                      |                        | -              |                         | 5,400          |                    | 5,400          |
|                                         |                                    | 52110-Social Security                |                                      |                        | -              |                         | 29,654         |                    | 29,654         |
|                                         |                                    | 52210-Retirement                     |                                      |                        | -              |                         | 42,639         |                    | 42,639         |
|                                         |                                    | 52310-Medical Insurance              |                                      |                        | -              |                         | 44,854         |                    | 44,854         |
|                                         |                                    | 52320-Dental Insurance               |                                      |                        | -              |                         | 4,608          |                    | 4,608          |
|                                         |                                    | 52330-Life Insurance                 |                                      |                        | -              |                         | 1,473          |                    | 1,473          |
|                                         |                                    | 52340-Disability Insurance           |                                      |                        | -              |                         | 729            |                    | 729            |
|                                         |                                    | 52400-Industrial Insurance           |                                      |                        | -              |                         | 553            |                    | 553            |
|                                         |                                    | 52600-Wa Paid Family & Medical Leave |                                      |                        | -              |                         | 1,251          |                    | 1,251          |
|                                         |                                    | 53101-Office Supplies                |                                      |                        | -              |                         | 6,000          |                    | 6,000          |
|                                         |                                    | 53104-Software (Noncapitalized)      |                                      |                        | -              |                         | 90,250         |                    | 90,250         |
|                                         |                                    | 53201-Operating Supplies             |                                      |                        | -              |                         | 1,000          |                    | 1,000          |
|                                         |                                    | 53210-Repair & Maintenance Supplies  |                                      |                        | -              |                         | 6,000          |                    | 6,000          |
|                                         |                                    | 53502-Minor Equipment                |                                      |                        | -              |                         | 4,000          |                    | 4,000          |
|                                         |                                    | 53521-Computers                      |                                      |                        | -              |                         | 11,500         |                    | 11,500         |
|                                         |                                    | 53523-Tvs/Audio Visual Equipment     |                                      |                        | -              |                         | 3,000          |                    | 3,000          |
|                                         |                                    | 53527-Smart Phones, Ipad, Tablets    |                                      |                        | -              |                         | 7,500          |                    | 7,500          |
|                                         |                                    | 54201-Contractual Services           |                                      |                        | -              |                         | 91,000         |                    | 91,000         |
|                                         |                                    | 54301-Telephone                      |                                      |                        | -              |                         | 6,500          |                    | 6,500          |
|                                         |                                    | 54302-Cell Phone                     |                                      |                        | -              |                         | 64,000         |                    | 64,000         |
|                                         |                                    | 54501-Operating Rentals/Leases       |                                      |                        | -              |                         | 8,000          |                    | 8,000          |
|                                         |                                    | 54801-Repairs/Maintenance            |                                      |                        | -              |                         | 2,000          |                    | 2,000          |
|                                         |                                    | 54902-Registration/Schooling         |                                      |                        | -              |                         | 10,000         |                    | 10,000         |
|                                         |                                    | 54920-Alarm/Security Services        |                                      |                        | -              |                         | 2,000          |                    | 2,000          |
|                                         | <b>42410-Water General</b>         |                                      |                                      | <b>113,540,738</b>     |                | <b>111,650,738</b>      |                | <b>(1,890,000)</b> |                |
|                                         |                                    | 34240-Protective Inspection Fees     |                                      | 40,000                 |                | 40,000                  |                | -                  |                |
|                                         |                                    | 34320-Water Sales Inside Commercial  |                                      | 24,959,307             |                | 24,959,307              |                | -                  |                |
|                                         |                                    | 34321-Water Sales Outside Commerical |                                      | 4,536,061              |                | 4,536,061               |                | -                  |                |
|                                         |                                    | 34322-Firelines Inside City          |                                      | 1,123,579              |                | 1,123,579               |                | -                  |                |
|                                         |                                    | 34323-Firelines Outside City         |                                      | 275,755                |                | 275,755                 |                | -                  |                |
|                                         |                                    | 34326-Water Sales Inside Residential |                                      | 18,288,536             |                | 18,288,536              |                | -                  |                |
|                                         |                                    | 34327-Water Sales Outside Residentia |                                      | 4,123,301              |                | 4,123,301               |                | -                  |                |
|                                         |                                    | 34328-Water Sales Wholesale          |                                      | 3,169,690              |                | 3,169,690               |                | -                  |                |
|                                         |                                    | 34335-Inside Residential Fixed       |                                      | 28,588,734             |                | 28,588,734              |                | -                  |                |
|                                         |                                    | 34336-Outside Residential Fixed      |                                      | 3,974,276              |                | 3,974,276               |                | -                  |                |
|                                         |                                    | 34338-Wtr Meter Repair Matl In       |                                      | 20,000                 |                | 20,000                  |                | -                  |                |
|                                         |                                    | 34342-Inside Commercial Fixed        |                                      | 9,321,436              |                | 9,321,436               |                | -                  |                |
|                                         |                                    | 34343-Outside Commercial Fixed       |                                      | 1,845,333              |                | 1,845,333               |                | -                  |                |
|                                         |                                    | 34347-Water Meter Install Mat        |                                      | 115,000                |                | 115,000                 |                | -                  |                |
|                                         |                                    | 34382-Meter Installation             |                                      | 3,650,000              |                | 3,650,000               |                | -                  |                |
|                                         |                                    | 34383-Tap Installation In            |                                      | 1,950,000              |                | 1,950,000               |                | -                  |                |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                      | 2025-26 Adopted Budget |                  | 2025-26 Modified Budget |                  | Change      |                 |
|-----------------------------------------|--|--|--------------------------------------|------------------------|------------------|-------------------------|------------------|-------------|-----------------|
| Fund > Department > Program > Type Code |  |  |                                      | Revenues               | Expenses         | Revenues                | Expenses         | Revenues    | Expenses        |
|                                         |  |  | 34385-Estimate/Relocate/Test Main/Hy | 120,000                |                  | 120,000                 |                  | -           |                 |
|                                         |  |  | 34388-Util-Water Hydrant Permits     | 255,000                |                  | 255,000                 |                  | -           |                 |
|                                         |  |  | 34389-Misc Other Utility Revenues    | 300,000                |                  | 300,000                 |                  | -           |                 |
|                                         |  |  | 34424-Water Hydrant Installation     | 205,000                |                  | 205,000                 |                  | -           |                 |
|                                         |  |  | 34583-Plan Checking Fees             | 45,000                 |                  | 45,000                  |                  | -           |                 |
|                                         |  |  | 34919-IF Other General Govt Services | 825,000                |                  | 825,000                 |                  | -           |                 |
|                                         |  |  | 36111-Investment Interest/Dividends  | 1,770,000              |                  | 1,770,000               |                  | -           |                 |
|                                         |  |  | 36140-Interest On Cont/Notes/Ar      | 2,000                  |                  | 2,000                   |                  | -           |                 |
|                                         |  |  | 36291-Other Rents/Charges            | 10,000                 |                  | 10,000                  |                  | -           |                 |
|                                         |  |  | 36620-IF Rent                        | 42,730                 |                  | 42,730                  |                  | -           |                 |
|                                         |  |  | 36910-Sale Of Scrap/Junk/Surplus     | 110,000                |                  | 110,000                 |                  | -           |                 |
|                                         |  |  | 36942-Damage Claims                  | 10,000                 |                  | 10,000                  |                  | -           |                 |
|                                         |  |  | 36999-Other General Misc Revenue     | 30,000                 |                  | 30,000                  |                  | -           |                 |
|                                         |  |  | 37210-Insurance Recoveries           | 125,000                |                  | 125,000                 |                  | -           |                 |
|                                         |  |  | 37901-Gen Capital Facility Fee       | 3,690,000              |                  | 1,800,000               |                  | (1,890,000) |                 |
|                                         |  |  | 39510-Proceeds Of Fixed Assets       | 20,000                 |                  | 20,000                  |                  | -           |                 |
|                                         |  |  | <b>42415-Water Conservation</b>      |                        | <b>1,801,352</b> |                         | <b>1,761,121</b> |             | <b>(40,231)</b> |
|                                         |  |  | 51001-Base Wages                     |                        | 353,418          |                         | 353,591          |             | 173             |
|                                         |  |  | 51003-Project Employee Wages         |                        | 50,000           |                         | 50,000           |             | -               |
|                                         |  |  | 51275-Annual Leave Payout            |                        | 7,000            |                         | 7,000            |             | -               |
|                                         |  |  | 51290-Longevity Pay                  |                        | 748              |                         | 748              |             | -               |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 6,480            |                         | 6,480            |             | -               |
|                                         |  |  | 52110-Social Security                |                        | 27,094           |                         | 27,107           |             | 13              |
|                                         |  |  | 52210-Retirement                     |                        | 38,958           |                         | 38,977           |             | 19              |
|                                         |  |  | 52310-Medical Insurance              |                        | 47,766           |                         | 50,222           |             | 2,457           |
|                                         |  |  | 52320-Dental Insurance               |                        | 6,168            |                         | 6,168            |             | -               |
|                                         |  |  | 52330-Life Insurance                 |                        | 1,389            |                         | 1,373            |             | (16)            |
|                                         |  |  | 52340-Disability Insurance           |                        | 486              |                         | 486              |             | -               |
|                                         |  |  | 52400-Industrial Insurance           |                        | 717              |                         | 727              |             | 10              |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 928              |                         | 1,040            |             | 112             |
|                                         |  |  | 52999-Misc Benefits                  |                        | 21,000           |                         | 21,000           |             | -               |
|                                         |  |  | 53201-Operating Supplies             |                        | 115,200          |                         | 114,200          |             | (1,000)         |
|                                         |  |  | 54201-Contractual Services           |                        | 556,000          |                         | 514,000          |             | (42,000)        |
|                                         |  |  | 54401-Airfare                        |                        | 4,000            |                         | 4,000            |             | -               |
|                                         |  |  | 54407-Lodging                        |                        | 8,000            |                         | 8,000            |             | -               |
|                                         |  |  | 54408-Per Diem                       |                        | 2,000            |                         | 2,000            |             | -               |
|                                         |  |  | 54409-Other Transportation Expenses  |                        | 2,000            |                         | 2,000            |             | -               |
|                                         |  |  | 54909-Printing/Binding/Repro         |                        | 52,000           |                         | 52,000           |             | -               |
|                                         |  |  | 80101-Operating Transfers Out        |                        | 500,000          |                         | 500,000          |             | -               |
|                                         |  |  | <b>42420-Water Operations/Maint</b>  |                        | <b>8,845,408</b> |                         | <b>8,889,348</b> |             | <b>43,939</b>   |
|                                         |  |  | 51001-Base Wages                     |                        | 3,824,035        |                         | 3,825,489        |             | 1,454           |
|                                         |  |  | 51210-Overtime                       |                        | 185,000          |                         | 185,000          |             | -               |
|                                         |  |  | 51220-Out Of Grade                   |                        | 75,000           |                         | 75,000           |             | -               |
|                                         |  |  | 51230-Shift Differential Premium     |                        | 1,750            |                         | 1,750            |             | -               |
|                                         |  |  | 51290-Longevity Pay                  |                        | 12,598           |                         | 12,441           |             | (157)           |
|                                         |  |  | 51400-Specialty Pay                  |                        | 12,000           |                         | 12,000           |             | -               |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 70,272           |                         | 70,488           |             | 216             |
|                                         |  |  | 52110-Social Security                |                        | 294,108          |                         | 294,368          |             | 260             |
|                                         |  |  | 52210-Retirement                     |                        | 422,900          |                         | 423,274          |             | 374             |
|                                         |  |  | 52310-Medical Insurance              |                        | 810,427          |                         | 850,477          |             | 40,050          |
|                                         |  |  | 52320-Dental Insurance               |                        | 77,400           |                         | 77,760           |             | 360             |
|                                         |  |  | 52330-Life Insurance                 |                        | 14,973           |                         | 14,841           |             | (132)           |
|                                         |  |  | 52400-Industrial Insurance           |                        | 8,958            |                         | 9,271            |             | 313             |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 10,073           |                         | 11,169           |             | 1,096           |
|                                         |  |  | 53502-Minor Equipment                |                        | 72,500           |                         | 70,500           |             | (2,000)         |
|                                         |  |  | 54201-Contractual Services           |                        | 200,000          |                         | 200,000          |             | -               |
|                                         |  |  | 54801-Repairs/Maintenance            |                        | 7,500            |                         | 7,500            |             | -               |
|                                         |  |  | 54802-Building Repairs/Maintenance   |                        | 118,000          |                         | 118,000          |             | -               |
|                                         |  |  | 54809-Paving Repairs/Maintenance     |                        | 300,000          |                         | 300,000          |             | -               |
|                                         |  |  | 54854-IF Paving Repairs/Maintenance  |                        | 2,315,000        |                         | 2,315,000        |             | -               |
|                                         |  |  | 56401-Machinery/Equipment            |                        | 5,000            |                         | 5,000            |             | -               |
|                                         |  |  | 59954-Reserve For Total Cost Compens |                        | 7,914            |                         | 10,019           |             | 2,104           |
|                                         |  |  | <b>42424-Water Hydrants</b>          | <b>2,000</b>           | <b>2,629,003</b> | <b>2,000</b>            | <b>2,643,369</b> | -           | <b>14,366</b>   |
|                                         |  |  | 35990-Misc Fines/Penalties           | 2,000                  |                  | 2,000                   |                  | -           |                 |
|                                         |  |  | 51001-Base Wages                     |                        | 1,830,050        |                         | 1,828,253        |             | (1,798)         |
|                                         |  |  | 51210-Overtime                       |                        | 70,000           |                         | 70,000           |             | -               |
|                                         |  |  | 51220-Out Of Grade                   |                        | 16,000           |                         | 16,000           |             | -               |
|                                         |  |  | 51230-Shift Differential Premium     |                        | 1,000            |                         | 1,000            |             | -               |
|                                         |  |  | 51290-Longevity Pay                  |                        | 7,534            |                         | 7,430            |             | (104)           |
|                                         |  |  | 51400-Specialty Pay                  |                        | 10,800           |                         | 10,800           |             | -               |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 31,680           |                         | 31,680           |             | -               |
|                                         |  |  | 52110-Social Security                |                        | 140,575          |                         | 140,430          |             | (146)           |
|                                         |  |  | 52210-Retirement                     |                        | 202,134          |                         | 201,925          |             | (209)           |
|                                         |  |  | 52310-Medical Insurance              |                        | 266,751          |                         | 282,844          |             | 16,093          |
|                                         |  |  | 52320-Dental Insurance               |                        | 34,056           |                         | 34,056           |             | -               |
|                                         |  |  | 52330-Life Insurance                 |                        | 7,166            |                         | 7,074            |             | (92)            |
|                                         |  |  | 52400-Industrial Insurance           |                        | 3,942            |                         | 3,998            |             | 57              |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 4,815            |                         | 5,380            |             | 565             |
|                                         |  |  | 53502-Minor Equipment                |                        | 2,500            |                         | 2,500            |             | -               |
|                                         |  |  | <b>42426-Water Valves</b>            |                        | <b>3,425,765</b> |                         | <b>3,424,309</b> |             | <b>(1,456)</b>  |
|                                         |  |  | 51001-Base Wages                     |                        | 2,257,270        |                         | 2,267,215        |             | 9,944           |
|                                         |  |  | 51210-Overtime                       |                        | 127,000          |                         | 127,000          |             | -               |
|                                         |  |  | 51220-Out Of Grade                   |                        | 48,000           |                         | 48,000           |             | -               |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |          |
|-----------------------------------------|--|--|--------------------------------------|------------------------|------------|-------------------------|------------|----------|----------|
| Fund > Department > Program > Type Code |  |  |                                      | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses |
|                                         |  |  | 51230-Shift Differential Premium     |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |  |  | 51290-Longevity Pay                  |                        | 7,856      |                         | 7,586      |          | (270)    |
|                                         |  |  | 51400-Specialty Pay                  |                        | 13,000     |                         | 13,000     |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 31,680     |                         | 31,680     |          | -        |
|                                         |  |  | 52110-Social Security                |                        | 174,268    |                         | 174,785    |          | 517      |
|                                         |  |  | 52210-Retirement                     |                        | 250,581    |                         | 251,325    |          | 743      |
|                                         |  |  | 52310-Medical Insurance              |                        | 394,025    |                         | 385,002    |          | (9,022)  |
|                                         |  |  | 52320-Dental Insurance               |                        | 46,440     |                         | 45,252     |          | (1,188)  |
|                                         |  |  | 52330-Life Insurance                 |                        | 8,917      |                         | 8,836      |          | (81)     |
|                                         |  |  | 52400-Industrial Insurance           |                        | 5,375      |                         | 5,452      |          | 77       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 5,969      |                         | 6,707      |          | 739      |
|                                         |  |  | 53502-Minor Equipment                |                        | 30,500     |                         | 30,500     |          | -        |
|                                         |  |  | 53522-Power Tools/Equipment          |                        | 10,000     |                         | 10,000     |          | -        |
|                                         |  |  | 59954-Reserve For Total Cost Compens |                        | 12,884     |                         | 9,969      |          | (2,915)  |
|                                         |  |  | 42430-Water Metering                 |                        | 11,019,049 |                         | 11,008,410 |          | (10,639) |
|                                         |  |  | 51001-Base Wages                     |                        | 3,627,529  |                         | 3,594,834  |          | (32,695) |
|                                         |  |  | 51210-Overtime                       |                        | 120,000    |                         | 120,000    |          | -        |
|                                         |  |  | 51220-Out Of Grade                   |                        | 54,000     |                         | 54,000     |          | -        |
|                                         |  |  | 51230-Shift Differential Premium     |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |  |  | 51290-Longevity Pay                  |                        | 11,919     |                         | 11,240     |          | (679)    |
|                                         |  |  | 51400-Specialty Pay                  |                        | 13,500     |                         | 13,500     |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 57,024     |                         | 55,656     |          | (1,368)  |
|                                         |  |  | 52110-Social Security                |                        | 278,418    |                         | 275,865    |          | (2,553)  |
|                                         |  |  | 52210-Retirement                     |                        | 400,339    |                         | 396,668    |          | (3,671)  |
|                                         |  |  | 52310-Medical Insurance              |                        | 573,613    |                         | 603,111    |          | 29,498   |
|                                         |  |  | 52320-Dental Insurance               |                        | 68,112     |                         | 68,112     |          | -        |
|                                         |  |  | 52330-Life Insurance                 |                        | 14,175     |                         | 13,893     |          | (282)    |
|                                         |  |  | 52400-Industrial Insurance           |                        | 7,883      |                         | 7,997      |          | 114      |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 9,536      |                         | 10,534     |          | 998      |
|                                         |  |  | 53502-Minor Equipment                |                        | 21,000     |                         | 21,000     |          | -        |
|                                         |  |  | 53522-Power Tools/Equipment          |                        | 10,000     |                         | 10,000     |          | -        |
|                                         |  |  | 56401-Machinery/Equipment            |                        | 5,750,000  |                         | 5,750,000  |          | -        |
|                                         |  |  | 42432-Water - Tap/Insp               |                        | 2,605,295  |                         | 2,673,343  |          | 68,048   |
|                                         |  |  | 51001-Base Wages                     |                        | 1,773,643  |                         | 1,790,552  |          | 16,909   |
|                                         |  |  | 51210-Overtime                       |                        | 70,000     |                         | 70,000     |          | -        |
|                                         |  |  | 51220-Out Of Grade                   |                        | 12,000     |                         | 12,000     |          | -        |
|                                         |  |  | 51230-Shift Differential Premium     |                        | 800        |                         | 800        |          | -        |
|                                         |  |  | 51290-Longevity Pay                  |                        | 7,238      |                         | 6,830      |          | (409)    |
|                                         |  |  | 51400-Specialty Pay                  |                        | 4,600      |                         | 4,600      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 23,040     |                         | 25,488     |          | 2,448    |
|                                         |  |  | 52110-Social Security                |                        | 136,237    |                         | 137,500    |          | 1,262    |
|                                         |  |  | 52210-Retirement                     |                        | 195,897    |                         | 197,712    |          | 1,815    |
|                                         |  |  | 52310-Medical Insurance              |                        | 272,702    |                         | 316,450    |          | 43,747   |
|                                         |  |  | 52320-Dental Insurance               |                        | 30,960     |                         | 32,508     |          | 1,548    |
|                                         |  |  | 52330-Life Insurance                 |                        | 6,928      |                         | 6,905      |          | (23)     |
|                                         |  |  | 52400-Industrial Insurance           |                        | 3,583      |                         | 3,819      |          | 236      |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 4,666      |                         | 5,180      |          | 514      |
|                                         |  |  | 53502-Minor Equipment                |                        | 10,000     |                         | 10,000     |          | -        |
|                                         |  |  | 53522-Power Tools/Equipment          |                        | 8,000      |                         | 8,000      |          | -        |
|                                         |  |  | 54214-Subscription Based It Arngmts  |                        | 45,000     |                         | 45,000     |          | -        |
|                                         |  |  | 42435-Water Meter Reading            |                        | 2,093,544  |                         | 2,049,508  |          | (44,036) |
|                                         |  |  | 51001-Base Wages                     |                        | 1,337,067  |                         | 1,326,675  |          | (10,392) |
|                                         |  |  | 51210-Overtime                       |                        | 80,000     |                         | 80,000     |          | -        |
|                                         |  |  | 51220-Out Of Grade                   |                        | 1,600      |                         | 1,600      |          | -        |
|                                         |  |  | 51230-Shift Differential Premium     |                        | 1,000      |                         | 1,000      |          | -        |
|                                         |  |  | 51290-Longevity Pay                  |                        | 5,420      |                         | 5,003      |          | (418)    |
|                                         |  |  | 51400-Specialty Pay                  |                        | 1,400      |                         | 1,400      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 22,464     |                         | 22,536     |          | 72       |
|                                         |  |  | 52110-Social Security                |                        | 102,700    |                         | 101,873    |          | (827)    |
|                                         |  |  | 52210-Retirement                     |                        | 147,674    |                         | 146,485    |          | (1,189)  |
|                                         |  |  | 52310-Medical Insurance              |                        | 237,878    |                         | 255,285    |          | 17,407   |
|                                         |  |  | 52320-Dental Insurance               |                        | 27,864     |                         | 27,864     |          | -        |
|                                         |  |  | 52330-Life Insurance                 |                        | 5,234      |                         | 5,143      |          | (91)     |
|                                         |  |  | 52400-Industrial Insurance           |                        | 3,225      |                         | 3,271      |          | 46       |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave |                        | 3,518      |                         | 3,873      |          | 356      |
|                                         |  |  | 53202-Clothing                       |                        | 4,000      |                         | 4,000      |          | -        |
|                                         |  |  | 53522-Power Tools/Equipment          |                        | 6,000      |                         | 6,000      |          | -        |
|                                         |  |  | 54201-Contractual Services           |                        | 98,000     |                         | 49,000     |          | (49,000) |
|                                         |  |  | 54803-Equipment Repairs/Maintenance  |                        | 8,500      |                         | 8,500      |          | -        |
|                                         |  |  | 42440-Water Warehousing              |                        | 12,197,200 |                         | 12,263,662 |          | 66,462   |
|                                         |  |  | 51001-Base Wages                     |                        | 1,291,872  |                         | 1,341,531  |          | 49,659   |
|                                         |  |  | 51210-Overtime                       |                        | 66,000     |                         | 66,000     |          | -        |
|                                         |  |  | 51220-Out Of Grade                   |                        | 13,000     |                         | 13,000     |          | -        |
|                                         |  |  | 51230-Shift Differential Premium     |                        | 1,000      |                         | 1,000      |          | -        |
|                                         |  |  | 51290-Longevity Pay                  |                        | 3,254      |                         | 4,176      |          | 922      |
|                                         |  |  | 51400-Specialty Pay                  |                        | 3,000      |                         | 3,000      |          | -        |
|                                         |  |  | 51640-Deferred Compensation-Matching |                        | 24,768     |                         | 25,128     |          | 360      |
|                                         |  |  | 52110-Social Security                |                        | 99,077     |                         | 102,947    |          | 3,869    |
|                                         |  |  | 52210-Retirement                     |                        | 142,464    |                         | 148,028    |          | 5,564    |
|                                         |  |  | 52310-Medical Insurance              |                        | 221,252    |                         | 232,607    |          | 11,355   |
|                                         |  |  | 52320-Dental Insurance               |                        | 27,864     |                         | 27,864     |          | -        |
|                                         |  |  | 52330-Life Insurance                 |                        | 5,031      |                         | 5,179      |          | 148      |
|                                         |  |  | 52400-Industrial Insurance           |                        | 3,225      |                         | 3,271      |          | 46       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|        |                    |             |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |          |
|--------|--------------------|-------------|--------------------------------------|------------------------|------------|-------------------------|------------|----------|----------|
| Fund > | Department >       | Program >   | Type Code                            | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses |
|        |                    |             | 52600-Wa Paid Family & Medical Leave |                        | 3,393      |                         | 3,931      |          | 538      |
|        |                    |             | 53210-Repair & Maintenance Supplies  |                        | 2,300,000  |                         | 2,294,000  |          | (6,000)  |
|        |                    |             | 53502-Minor Equipment                |                        | 150,000    |                         | 150,000    |          | -        |
|        |                    |             | 53522-Power Tools/Equipment          |                        | 30,000     |                         | 30,000     |          | -        |
|        |                    |             | 54501-Operating Rentals/Leases       |                        | 50,000     |                         | 50,000     |          | -        |
|        |                    |             | 54801-Repairs/Maintenance            |                        | 32,000     |                         | 32,000     |          | -        |
|        |                    |             | 54802-Building Repairs/Maintenance   |                        | 300,000    |                         | 300,000    |          | -        |
|        |                    |             | 54803-Equipment Repairs/Maintenance  |                        | 30,000     |                         | 30,000     |          | -        |
|        |                    |             | 56595-Inventory Purchases For Water  |                        | 7,400,000  |                         | 7,400,000  |          | -        |
|        | 42450-Water        | Grounds     |                                      | 666,668                | 3,016,933  | 666,668                 | 2,990,021  | -        | (26,912) |
|        |                    |             | 34943-IF Right Of Way Maint/No       | 666,668                |            | 666,668                 |            | -        |          |
|        |                    |             | 51001-Base Wages                     |                        | 1,620,235  |                         | 1,579,935  |          | (40,300) |
|        |                    |             | 51002-Temp/Seasonal Wages            |                        | 200,000    |                         | 200,000    |          | -        |
|        |                    |             | 51210-Overtime                       |                        | 28,000     |                         | 28,000     |          | -        |
|        |                    |             | 51220-Out Of Grade                   |                        | 32,000     |                         | 32,000     |          | -        |
|        |                    |             | 51230-Shift Differential Premium     |                        | 800        |                         | 800        |          | -        |
|        |                    |             | 51290-Longevity Pay                  |                        | 5,246      |                         | 5,055      |          | (191)    |
|        |                    |             | 51400-Specialty Pay                  |                        | 8,000      |                         | 8,000      |          | -        |
|        |                    |             | 51640-Deferred Compensation-Matching |                        | 28,800     |                         | 25,704     |          | (3,096)  |
|        |                    |             | 52110-Social Security                |                        | 124,349    |                         | 121,252    |          | (3,098)  |
|        |                    |             | 52210-Retirement                     |                        | 178,803    |                         | 174,349    |          | (4,454)  |
|        |                    |             | 52310-Medical Insurance              |                        | 254,572    |                         | 278,623    |          | 24,051   |
|        |                    |             | 52320-Dental Insurance               |                        | 34,056     |                         | 34,056     |          | -        |
|        |                    |             | 52330-Life Insurance                 |                        | 6,370      |                         | 6,142      |          | (228)    |
|        |                    |             | 52400-Industrial Insurance           |                        | 3,942      |                         | 3,998      |          | 57       |
|        |                    |             | 52600-Wa Paid Family & Medical Leave |                        | 4,259      |                         | 4,607      |          | 348      |
|        |                    |             | 52999-Misc Benefits                  |                        | 68,000     |                         | 68,000     |          | -        |
|        |                    |             | 53210-Repair & Maintenance Supplies  |                        | 30,000     |                         | 30,000     |          | -        |
|        |                    |             | 53502-Minor Equipment                |                        | 14,500     |                         | 14,500     |          | -        |
|        |                    |             | 54701-Public Utility Service         |                        | 325,000    |                         | 325,000    |          | -        |
|        |                    |             | 56401-Machinery/Equipment            |                        | 50,000     |                         | 50,000     |          | -        |
|        | 42455-Right of Way | Maintenance |                                      | -                      | 1,650,000  | 119,167                 | 1,650,000  | 119,167  | -        |
|        |                    |             | 34943-IF Right Of Way Maint/No       | -                      |            | 119,167                 |            | 119,167  |          |
|        |                    |             | 51002-Temp/Seasonal Wages            |                        | 400,000    |                         | 400,000    |          | -        |
|        |                    |             | 53201-Operating Supplies             |                        | 50,000     |                         | 50,000     |          | -        |
|        |                    |             | 53210-Repair & Maintenance Supplies  |                        | 100,000    |                         | 100,000    |          | -        |
|        |                    |             | 53502-Minor Equipment                |                        | 100,000    |                         | 100,000    |          | -        |
|        |                    |             | 54201-Contractual Services           |                        | 1,000,000  |                         | 1,000,000  |          | -        |
|        | 42460-Water        | Upriver     |                                      | 4,750,000              | 14,770,646 | 4,750,000               | 14,917,336 | -        | 146,690  |
|        |                    |             | 34330-Electric Sales                 | 4,750,000              |            | 4,750,000               |            | -        |          |
|        |                    |             | 51001-Base Wages                     |                        | 4,284,076  |                         | 4,396,686  |          | 112,610  |
|        |                    |             | 51210-Overtime                       |                        | 120,000    |                         | 120,000    |          | -        |
|        |                    |             | 51220-Out Of Grade                   |                        | 12,000     |                         | 12,000     |          | -        |
|        |                    |             | 51230-Shift Differential Premium     |                        | 8,000      |                         | 8,000      |          | -        |
|        |                    |             | 51290-Longevity Pay                  |                        | 12,398     |                         | 12,363     |          | (35)     |
|        |                    |             | 51400-Specialty Pay                  |                        | 22,000     |                         | 22,000     |          | -        |
|        |                    |             | 51640-Deferred Compensation-Matching |                        | 64,608     |                         | 64,152     |          | (456)    |
|        |                    |             | 52110-Social Security                |                        | 329,258    |                         | 337,869    |          | 8,612    |
|        |                    |             | 52210-Retirement                     |                        | 473,442    |                         | 485,825    |          | 12,383   |
|        |                    |             | 52310-Medical Insurance              |                        | 613,728    |                         | 649,538    |          | 35,811   |
|        |                    |             | 52320-Dental Insurance               |                        | 71,112     |                         | 69,924     |          | (1,188)  |
|        |                    |             | 52330-Life Insurance                 |                        | 16,642     |                         | 16,843     |          | 201      |
|        |                    |             | 52340-Disability Insurance           |                        | 1,916      |                         | 1,928      |          | 11       |
|        |                    |             | 52400-Industrial Insurance           |                        | 8,241      |                         | 8,360      |          | 119      |
|        |                    |             | 52600-Wa Paid Family & Medical Leave |                        | 11,277     |                         | 12,905     |          | 1,628    |
|        |                    |             | 53101-Office Supplies                |                        | 5,500      |                         | 5,500      |          | -        |
|        |                    |             | 53104-Software (Noncapitalized)      |                        | 30,000     |                         | 15,000     |          | (15,000) |
|        |                    |             | 53201-Operating Supplies             |                        | 300,000    |                         | 300,000    |          | -        |
|        |                    |             | 53203-Chemical/Lab Supplies          |                        | 135,000    |                         | 135,000    |          | -        |
|        |                    |             | 53210-Repair & Maintenance Supplies  |                        | 250,000    |                         | 250,000    |          | -        |
|        |                    |             | 53502-Minor Equipment                |                        | 8,500      |                         | 8,500      |          | -        |
|        |                    |             | 53505-Office Furniture (Non Capital) |                        | 3,000      |                         | 3,000      |          | -        |
|        |                    |             | 53521-Computers                      |                        | 10,000     |                         | 5,000      |          | (5,000)  |
|        |                    |             | 54201-Contractual Services           |                        | 950,000    |                         | 950,000    |          | -        |
|        |                    |             | 54501-Operating Rentals/Leases       |                        | 27,000     |                         | 24,000     |          | (3,000)  |
|        |                    |             | 54603-Insurance Premiums             |                        | 835,000    |                         | 835,000    |          | -        |
|        |                    |             | 54702-Utility Light/Power Service    |                        | 5,790,400  |                         | 5,790,400  |          | -        |
|        |                    |             | 54801-Repairs/Maintenance            |                        | 175,000    |                         | 175,000    |          | -        |
|        |                    |             | 54802-Building Repairs/Maintenance   |                        | 100,000    |                         | 100,000    |          | -        |
|        |                    |             | 54898-Compl Maintenance Expense Wo   |                        | 40,000     |                         | 40,000     |          | -        |
|        |                    |             | 54906-Laundry/Janitorial Services    |                        | 52,000     |                         | 52,000     |          | -        |
|        |                    |             | 54950-Testing Services               |                        | 3,000      |                         | 3,000      |          | -        |
|        |                    |             | 59954-Reserve For Total Cost Compens |                        | 7,548      |                         | 7,543      |          | (5)      |
|        | 42470-Water        | Welding     |                                      |                        | 1,595,447  |                         | 1,541,089  |          | (54,358) |
|        |                    |             | 51001-Base Wages                     |                        | 921,701    |                         | 885,249    |          | (36,452) |
|        |                    |             | 51210-Overtime                       |                        | 15,000     |                         | 15,000     |          | -        |
|        |                    |             | 51220-Out Of Grade                   |                        | 10,000     |                         | 10,000     |          | -        |
|        |                    |             | 51230-Shift Differential Premium     |                        | 20         |                         | 20         |          | -        |
|        |                    |             | 51290-Longevity Pay                  |                        | 2,245      |                         | 1,827      |          | (418)    |
|        |                    |             | 51400-Specialty Pay                  |                        | 1,500      |                         | 1,500      |          | -        |
|        |                    |             | 51640-Deferred Compensation-Matching |                        | 8,640      |                         | 8,640      |          | -        |
|        |                    |             | 52110-Social Security                |                        | 70,682     |                         | 67,861     |          | (2,821)  |
|        |                    |             | 52210-Retirement                     |                        | 101,634    |                         | 97,578     |          | (4,056)  |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                              |                                      |   | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change     |             |
|-----------------------------------------|------------------------------|--------------------------------------|---|------------------------|-------------|-------------------------|-------------|------------|-------------|
| Fund > Department > Program > Type Code |                              |                                      |   | Revenues               | Expenses    | Revenues                | Expenses    | Revenues   | Expenses    |
|                                         |                              | 52310-Medical Insurance              |   |                        | 121,443     |                         | 110,811     |            | (10,632)    |
|                                         |                              | 52320-Dental Insurance               |   |                        | 15,480      |                         | 15,480      |            | -           |
|                                         |                              | 52330-Life Insurance                 |   |                        | 3,590       |                         | 3,412       |            | (178)       |
|                                         |                              | 52400-Industrial Insurance           |   |                        | 1,792       |                         | 1,817       |            | 26          |
|                                         |                              | 52600-Wa Paid Family & Medical Leave |   |                        | 2,421       |                         | 2,593       |            | 172         |
|                                         |                              | 53210-Repair & Maintenance Supplies  |   |                        | 280,000     |                         | 280,000     |            | -           |
|                                         |                              | 53502-Minor Equipment                |   |                        | 6,000       |                         | 6,000       |            | -           |
|                                         |                              | 54803-Equipment Repairs/Maintenance  |   |                        | 6,000       |                         | 6,000       |            | -           |
|                                         |                              | 56401-Machinery/Equipment            |   |                        | 27,300      |                         | 27,300      |            | -           |
|                                         | 42475-Water                  | Engineering                          |   |                        | 4,339,997   |                         | 3,982,643   |            | (357,354)   |
|                                         |                              | 51001-Base Wages                     |   |                        | 2,901,405   |                         | 2,629,985   |            | (271,421)   |
|                                         |                              | 51210-Overtime                       |   |                        | 22,000      |                         | 22,000      |            | -           |
|                                         |                              | 51220-Out Of Grade                   |   |                        | 30,000      |                         | 30,000      |            | -           |
|                                         |                              | 51230-Shift Differential Premium     |   |                        | 400         |                         | 400         |            | -           |
|                                         |                              | 51290-Longevity Pay                  |   |                        | 12,424      |                         | 10,875      |            | (1,549)     |
|                                         |                              | 51400-Specialty Pay                  |   |                        | 1,300       |                         | 1,300       |            | -           |
|                                         |                              | 51640-Deferred Compensation-Matching |   |                        | 38,880      |                         | 33,210      |            | (5,670)     |
|                                         |                              | 52110-Social Security                |   |                        | 222,908     |                         | 202,026     |            | (20,882)    |
|                                         |                              | 52210-Retirement                     |   |                        | 320,521     |                         | 290,495     |            | (30,027)    |
|                                         |                              | 52310-Medical Insurance              |   |                        | 330,476     |                         | 333,162     |            | 2,686       |
|                                         |                              | 52320-Dental Insurance               |   |                        | 40,104      |                         | 37,032      |            | (3,072)     |
|                                         |                              | 52330-Life Insurance                 |   |                        | 11,271      |                         | 10,040      |            | (1,231)     |
|                                         |                              | 52340-Disability Insurance           |   |                        | 2,916       |                         | 2,369       |            | (547)       |
|                                         |                              | 52400-Industrial Insurance           |   |                        | 4,658       |                         | 4,357       |            | (302)       |
|                                         |                              | 52600-Wa Paid Family & Medical Leave |   |                        | 7,635       |                         | 7,544       |            | (90)        |
|                                         |                              | 53104-Software (Noncapitalized)      |   |                        | 49,600      |                         | 24,350      |            | (25,250)    |
|                                         |                              | 53502-Minor Equipment                |   |                        | 8,000       |                         | 8,000       |            | -           |
|                                         |                              | 54201-Contractual Services           |   |                        | 260,000     |                         | 260,000     |            | -           |
|                                         |                              | 54401-Airfare                        |   |                        | 1,000       |                         | 1,000       |            | -           |
|                                         |                              | 54407-Lodging                        |   |                        | 3,000       |                         | 3,000       |            | -           |
|                                         |                              | 54408-Per Diem                       |   |                        | 1,000       |                         | 1,000       |            | -           |
|                                         |                              | 54409-Other Transportation Expenses  |   |                        | 1,000       |                         | 1,000       |            | -           |
|                                         |                              | 54902-Registration/Schooling         |   |                        | 3,000       |                         | 3,000       |            | -           |
|                                         |                              | 56401-Machinery/Equipment            |   |                        | 66,500      |                         | 66,500      |            | -           |
|                                         | 42490-Water                  | Capital 6 Year Plan                  |   |                        | 30,349,700  |                         | 27,091,450  |            | (3,258,250) |
|                                         |                              | 54801-Repairs/Maintenance            |   |                        | 2,181,000   |                         | 2,181,000   |            | -           |
|                                         |                              | 56401-Machinery/Equipment            |   |                        | 2,675,000   |                         | 2,825,000   |            | 150,000     |
|                                         |                              | 56404-Vehicles                       |   |                        | 700,000     |                         | 775,000     |            | 75,000      |
|                                         |                              | 56501-Construction Of Fixed Assets   |   |                        | 24,793,700  |                         | 21,310,450  |            | (3,483,250) |
|                                         | 98864-Dept of Commerce - ICM |                                      | - | -                      |             | 2,800,000               |             | 2,800,000  | 2,800,000   |
|                                         |                              | 33442-Dept Of Commerce               | - |                        |             | 2,800,000               |             | 2,800,000  |             |
|                                         |                              | 56501-Construction Of Fixed Assets   |   |                        | -           |                         | 2,800,000   |            | 2,800,000   |
| 4210-Water/Ww Debt Service Fund         |                              |                                      |   | 27,098,806             | 27,098,806  | 27,098,806              | 27,098,806  | -          | -           |
| 4210 - Water/WW Debt Service Fund       |                              |                                      |   | 27,098,806             | 27,098,806  | 27,098,806              | 27,098,806  | -          | -           |
| 42610-Water/Wastewater Debt Service     |                              |                                      |   | 27,098,806             | 27,098,806  | 27,098,806              | 27,098,806  | -          | -           |
|                                         |                              | 39763-From Integrated Capital Mgt    |   | 27,098,806             |             | 27,098,806              |             | -          |             |
|                                         |                              | 57200-Revenue Bonds                  |   |                        | 18,830,000  |                         | 18,830,000  |            | -           |
|                                         |                              | 58300-Interest On Long Term Debt     |   |                        | 8,268,806   |                         | 8,268,806   |            | -           |
| 4250-Integrated Capital Management      |                              |                                      |   | 152,660,113            | 176,778,600 | 163,757,329             | 190,167,033 | 11,097,216 | 13,388,433  |
| 4250 - Integrated Capital Management    |                              |                                      |   | 152,660,113            | 176,778,600 | 163,757,329             | 190,167,033 | 11,097,216 | 13,388,433  |
|                                         | 30210-Administration         |                                      |   | 4,452,399              | 88,856,100  | 4,452,399               | 91,914,533  | -          | 3,058,433   |
|                                         |                              | 34919-IF Other General Govt Services |   | 1,052,399              |             | 1,052,399               |             | -          |             |
|                                         |                              | 34929-IF Capital Planning Services   |   | 3,400,000              |             | 3,400,000               |             | -          |             |
|                                         |                              | 51001-Base Wages                     |   |                        | 4,073,679   |                         | 4,243,387   |            | 169,708     |
|                                         |                              | 51002-Temp/Seasonal Wages            |   |                        | 90,000      |                         | 90,000      |            | -           |
|                                         |                              | 51275-Annual Leave Payout            |   |                        | 10,000      |                         | 10,000      |            | -           |
|                                         |                              | 51290-Longevity Pay                  |   |                        | 8,143       |                         | 7,517       |            | (626)       |
|                                         |                              | 51640-Deferred Compensation-Matching |   |                        | 55,680      |                         | 57,480      |            | 1,800       |
|                                         |                              | 52110-Social Security                |   |                        | 310,570     |                         | 325,106     |            | 14,536      |
|                                         |                              | 52210-Retirement                     |   |                        | 449,000     |                         | 468,701     |            | 19,700      |
|                                         |                              | 52310-Medical Insurance              |   |                        | 391,829     |                         | 434,746     |            | 42,917      |
|                                         |                              | 52320-Dental Insurance               |   |                        | 52,272      |                         | 53,220      |            | 948         |
|                                         |                              | 52330-Life Insurance                 |   |                        | 15,434      |                         | 15,827      |            | 393         |
|                                         |                              | 52340-Disability Insurance           |   |                        | 7,205       |                         | 7,444       |            | 238         |
|                                         |                              | 52400-Industrial Insurance           |   |                        | 6,091       |                         | 6,363       |            | 272         |
|                                         |                              | 52600-Wa Paid Family & Medical Leave |   |                        | 10,685      |                         | 12,483      |            | 1,799       |
|                                         |                              | 53101-Office Supplies                |   |                        | 1,200       |                         | 1,200       |            | -           |
|                                         |                              | 53102-Publications                   |   |                        | 1,200       |                         | 1,200       |            | -           |
|                                         |                              | 53103-Postage                        |   |                        | 633         |                         | 633         |            | -           |
|                                         |                              | 53104-Software (Noncapitalized)      |   |                        | 112,000     |                         | 112,000     |            | -           |
|                                         |                              | 53105-Non-Travel Meals/Lght Rfrshmt  |   |                        | 1,600       |                         | 1,600       |            | -           |
|                                         |                              | 53201-Operating Supplies             |   |                        | 400         |                         | 400         |            | -           |
|                                         |                              | 53502-Minor Equipment                |   |                        | 9,400       |                         | 9,400       |            | -           |
|                                         |                              | 53505-Office Furniture (Non Capital) |   |                        | 7,200       |                         | 7,200       |            | -           |
|                                         |                              | 53521-Computers                      |   |                        | 46,000      |                         | 46,000      |            | -           |
|                                         |                              | 54101-Professional Services          |   |                        | 3,030,000   |                         | 3,480,000   |            | 450,000     |
|                                         |                              | 54122-IF City Indirect Costs         |   |                        | 448,112     |                         | 481,780     |            | 33,668      |
|                                         |                              | 54124-IF Office Performance Mgmt Svc |   |                        | 44,984      |                         | 30,878      |            | (14,106)    |
|                                         |                              | 54125-IF Financial Services          |   |                        | 665,004     |                         | 630,834     |            | (34,170)    |
|                                         |                              | 54127-IF Centralized Purchasing      |   |                        | 344,814     |                         | 350,722     |            | 5,908       |
|                                         |                              | 54128-IF Centralized Accounting      |   |                        | 37,338      |                         | 36,292      |            | (1,046)     |
|                                         |                              | 54131-IF Risk Managment              |   |                        | 19,152      |                         | 18,362      |            | (790)       |
|                                         |                              | 54132-IF Unemployment                |   |                        | 13,364      |                         | 14,546      |            | 1,182       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                  |                                      |   | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change      |             |
|-----------------------------------------|----------------------------------|--------------------------------------|---|------------------------|-------------|-------------------------|-------------|-------------|-------------|
| Fund > Department > Program > Type Code |                                  |                                      |   | Revenues               | Expenses    | Revenues                | Expenses    | Revenues    | Expenses    |
|                                         |                                  | 54133-IF Workers' Comp               |   |                        | 109,943     |                         | 117,395     |             | 7,452       |
|                                         |                                  | 54134-IF Custodial Service           |   |                        | 5,795       |                         | 23,928      |             | 18,133      |
|                                         |                                  | 54141-IF Other Professional Services |   |                        | 1,275,635   |                         | 1,268,085   |             | (7,550)     |
|                                         |                                  | 54201-Contractual Services           |   |                        | 1,484,000   |                         | 1,484,000   |             | -           |
|                                         |                                  | 54203-Surveys/Studies                |   |                        | 2,000       |                         | 2,000       |             | -           |
|                                         |                                  | 54264-Wa Dept Of Revenue             |   |                        | 1,390,000   |                         | 1,525,000   |             | 135,000     |
|                                         |                                  | 54265-Operating Assessments/Taxes    |   |                        | 300         |                         | 300         |             | -           |
|                                         |                                  | 54266-City Utility Tax               |   |                        | 22,381,000  |                         | 23,781,000  |             | 1,400,000   |
|                                         |                                  | 54302-Cell Phone                     |   |                        | 2,400       |                         | 2,400       |             | -           |
|                                         |                                  | 54321-IF IT Expenses                 |   |                        | 404,664     |                         | 423,021     |             | 18,357      |
|                                         |                                  | 54324-IF IT Replacement              |   |                        | 41,654      |                         | 20,827      |             | (20,827)    |
|                                         |                                  | 54401-Airfare                        |   |                        | 36,204      |                         | 36,204      |             | -           |
|                                         |                                  | 54402-Local Mileage                  |   |                        | 4,268       |                         | 4,268       |             | -           |
|                                         |                                  | 54406-Parking/Tolls (Local)          |   |                        | 1,282       |                         | 1,282       |             | -           |
|                                         |                                  | 54407-Lodging                        |   |                        | 16,816      |                         | 16,816      |             | -           |
|                                         |                                  | 54408-Per Diem                       |   |                        | 3,844       |                         | 3,844       |             | -           |
|                                         |                                  | 54409-Other Transportation Expenses  |   |                        | 7,844       |                         | 7,844       |             | -           |
|                                         |                                  | 54842-IF Facility Repairs            |   |                        | 18,163      |                         | 59,951      |             | 41,788      |
|                                         |                                  | 54847-IF Motor Pool                  |   |                        | 2,400       |                         | 2,400       |             | -           |
|                                         |                                  | 54902-Registration/Schooling         |   |                        | 28,156      |                         | 28,156      |             | -           |
|                                         |                                  | 54904-Oth Dues/Subscriptns/Membershp |   |                        | 12,000      |                         | 12,000      |             | -           |
|                                         |                                  | 54909-Printing/Binding/Repro         |   |                        | -           |                         | 1,550       |             | 1,550       |
|                                         |                                  | 54990-Bad Debt Expense/Nsf Checks    |   |                        | 42,000      |                         | 42,000      |             | -           |
|                                         |                                  | 57800-Intergovernmental Loans        |   |                        | 10,977,674  |                         | 11,565,167  |             | 587,493     |
|                                         |                                  | 58300-Interest On Long Term Debt     |   |                        | 3,246,262   |                         | 3,420,956   |             | 174,694     |
|                                         |                                  | 59954-Reserve For Total Cost Compens |   |                        | -           |                         | 10,012      |             | 10,012      |
|                                         |                                  | 80101-Operating Transfers Out        |   |                        | 10,000,000  |                         | 10,000,000  |             | -           |
|                                         |                                  | 80102-Operating Transfer Out-Debt    |   |                        | 27,098,806  |                         | 27,098,806  |             | -           |
|                                         | 42300-Water                      | Capital Projects                     |   | 15,000                 | 29,885,000  | 15,000                  | 34,935,000  | -           | 5,050,000   |
|                                         |                                  | 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   |   |                        | 28,885,000  |                         | 33,935,000  |             | 5,050,000   |
|                                         | 43354-Stormwater                 |                                      |   |                        | 2,409,375   |                         | 3,469,375   |             | 1,060,000   |
|                                         |                                  | 56501-Construction Of Fixed Assets   |   |                        | 2,409,375   |                         | 3,469,375   |             | 1,060,000   |
|                                         | 43387-Capital Projects           |                                      | - | -                      | 18,100,000  | 1,000,000               | 17,620,000  | 1,000,000   | (480,000)   |
|                                         |                                  | 37910-Capital Contributions-Private  |   | -                      |             | 1,000,000               |             | 1,000,000   |             |
|                                         |                                  | 56501-Construction Of Fixed Assets   |   |                        | 18,100,000  |                         | 17,620,000  |             | (480,000)   |
|                                         | 47100-Water/Wastewater           | Capital                              |   | 105,464,589            |             | 105,632,104             |             | 167,515     |             |
|                                         |                                  | 34381-Water/Ww Revenue               |   | 104,950,589            |             | 105,118,104             |             | 167,515     |             |
|                                         |                                  | 36111-Investment Interest/Dividends  |   | 514,000                |             | 514,000                 |             | -           |             |
|                                         | 47110-WSDOT - NSC                | Expenses                             |   | 8,280,000              | 8,280,000   | 9,290,000               | 9,290,000   | 1,010,000   | 1,010,000   |
|                                         |                                  | 36995-WSDOT Reimbursements           |   | 8,280,000              |             | 9,290,000               |             | 1,010,000   |             |
|                                         |                                  | 56501-Construction Of Fixed Assets   |   |                        | 8,280,000   |                         | 9,290,000   |             | 1,010,000   |
|                                         | 47200-General Facilities         | Charges (Inactive)                   |   | -                      |             | 6,729,701               |             | 6,729,701   |             |
|                                         |                                  | 37901-Gen Capital Facility Fee       |   | -                      |             | 6,729,701               |             | 6,729,701   |             |
|                                         | 98817-Department of Ecology      |                                      |   | 6,868,125              | 6,868,125   | 10,558,125              | 10,558,125  | 3,690,000   | 3,690,000   |
|                                         |                                  | 33431-Department Of Ecology          |   | 4,868,125              |             | 6,058,125               |             | 1,190,000   |             |
|                                         |                                  | 38271-Other Long Term Debt Proceeds  |   | 2,000,000              |             | 4,500,000               |             | 2,500,000   |             |
|                                         |                                  | 56501-Construction Of Fixed Assets   |   |                        | 6,868,125   |                         | 10,558,125  |             | 3,690,000   |
|                                         | 98818-Dept of Health             | Water Loans                          |   | 8,300,000              | 8,300,000   | 8,300,000               | 8,300,000   | -           | -           |
|                                         |                                  | 38271-Other Long Term Debt Proceeds  |   | 8,300,000              |             | 8,300,000               |             | -           |             |
|                                         |                                  | 56501-Construction Of Fixed Assets   |   |                        | 8,300,000   |                         | 8,300,000   |             | -           |
|                                         | 98863-ARPA Pass Thru From Airway | Heights                              |   | 2,350,000              | 2,350,000   | 2,350,000               | 2,350,000   | -           | -           |
|                                         |                                  | 33222-Program Income (Federal)       |   | 2,350,000              |             | 2,350,000               |             | -           |             |
|                                         |                                  | 56501-Construction Of Fixed Assets   |   |                        | 2,350,000   |                         | 2,350,000   |             | -           |
|                                         | 98866-PWTF                       | Loans                                |   | 14,930,000             | 11,730,000  | 14,930,000              | 11,730,000  | -           | -           |
|                                         |                                  | 38271-Other Long Term Debt Proceeds  |   | 14,930,000             |             | 14,930,000              |             | -           |             |
|                                         |                                  | 56501-Construction Of Fixed Assets   |   |                        | 11,730,000  |                         | 11,730,000  |             | -           |
|                                         | 99999-Revenue & Other            | (Inactive)                           |   | 2,000,000              |             | 500,000                 |             | (1,500,000) |             |
|                                         |                                  | 36455-Cont Cap-Fed/State/Local       |   | 1,000,000              |             | 500,000                 |             | (500,000)   |             |
|                                         |                                  | 37910-Capital Contributions-Private  |   | 1,000,000              |             | -                       |             | (1,000,000) |             |
| 4300-Wastewater Management Fund         |                                  |                                      |   | 158,206,970            | 187,139,773 | 155,609,886             | 186,526,083 | (2,597,084) | (613,691)   |
| 4310 - Sewer Maintenance Division       |                                  |                                      |   | 117,451,028            | 67,221,908  | 114,248,442             | 66,062,452  | (3,202,586) | (1,159,456) |
| 30210-Administration                    |                                  |                                      |   |                        | 40,784,539  |                         | 40,253,026  |             | (531,514)   |
|                                         |                                  | 51001-Base Wages                     |   |                        | 764,692     |                         | 768,859     |             | 4,166       |
|                                         |                                  | 51002-Temp/Seasonal Wages            |   |                        | 50,000      |                         | 50,000      |             | -           |
|                                         |                                  | 51220-Out Of Grade                   |   |                        | 3,000       |                         | 3,000       |             | -           |
|                                         |                                  | 51290-Longevity Pay                  |   |                        | 2,915       |                         | 2,915       |             | -           |
|                                         |                                  | 51400-Specialty Pay                  |   |                        | 450         |                         | 450         |             | -           |
|                                         |                                  | 51640-Deferred Compensation-Matching |   |                        | 12,240      |                         | 12,600      |             | 360         |
|                                         |                                  | 52110-Social Security                |   |                        | 58,722      |                         | 59,041      |             | 319         |
|                                         |                                  | 52210-Retirement                     |   |                        | 84,437      |                         | 84,895      |             | 458         |
|                                         |                                  | 52310-Medical Insurance              |   |                        | 102,211     |                         | 105,507     |             | 3,297       |
|                                         |                                  | 52320-Dental Insurance               |   |                        | 13,104      |                         | 13,104      |             | -           |
|                                         |                                  | 52330-Life Insurance                 |   |                        | 2,989       |                         | 2,982       |             | (7)         |
|                                         |                                  | 52340-Disability Insurance           |   |                        | 927         |                         | 961         |             | 34          |
|                                         |                                  | 52400-Industrial Insurance           |   |                        | 1,523       |                         | 1,545       |             | 22          |
|                                         |                                  | 52600-Wa Paid Family & Medical Leave |   |                        | 2,011       |                         | 2,262       |             | 250         |
|                                         |                                  | 52999-Misc Benefits                  |   |                        | 8,135       |                         | 8,135       |             | -           |
|                                         |                                  | 53101-Office Supplies                |   |                        | 24,000      |                         | 24,000      |             | -           |
|                                         |                                  | 53102-Publications                   |   |                        | 2,600       |                         | 2,600       |             | -           |
|                                         |                                  | 53103-Postage                        |   |                        | 1,000       |                         | 1,000       |             | -           |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                      |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change      |           |
|-----------------------------------------|--|--------------------------------------|--------------------------------------|------------------------|------------|-------------------------|------------|-------------|-----------|
| Fund > Department > Program > Type Code |  |                                      |                                      | Revenues               | Expenses   | Revenues                | Expenses   | Revenues    | Expenses  |
|                                         |  |                                      | 53104-Software (Noncapitalized)      |                        | 2,400      |                         | 2,400      |             | -         |
|                                         |  |                                      | 53505-Office Furniture (Non Capital) |                        | 4,000      |                         | 4,000      |             | -         |
|                                         |  |                                      | 54101-Professional Services          |                        | 50,000     |                         | 50,000     |             | -         |
|                                         |  |                                      | 54103-Medical Services               |                        | 9,500      |                         | 9,500      |             | -         |
|                                         |  |                                      | 54122-IF City Indirect Costs         |                        | 760,148    |                         | 810,723    |             | 50,575    |
|                                         |  |                                      | 54124-IF Office Performance Mgmt Svc |                        | 84,932     |                         | 57,675     |             | (27,257)  |
|                                         |  |                                      | 54125-IF Financial Services          |                        | 346,354    |                         | 307,222    |             | (39,132)  |
|                                         |  |                                      | 54127-IF Centralized Purchasing      |                        | 17,306     |                         | 16,128     |             | (1,178)   |
|                                         |  |                                      | 54128-IF Centralized Accounting      |                        | 89,991     |                         | 87,249     |             | (2,742)   |
|                                         |  |                                      | 54129-IF My Spokane                  |                        | 8,129      |                         | 7,504      |             | (625)     |
|                                         |  |                                      | 54131-IF Risk Managment              |                        | 411,457    |                         | 390,203    |             | (21,254)  |
|                                         |  |                                      | 54132-IF Unemployment                |                        | 1,498      |                         | 4,248      |             | 2,750     |
|                                         |  |                                      | 54133-IF Workers' Comp               |                        | 533,243    |                         | 540,074    |             | 6,831     |
|                                         |  |                                      | 54134-IF Custodial Service           |                        | 118,003    |                         | 119,473    |             | 1,470     |
|                                         |  |                                      | 54141-IF Other Professional Services |                        | 1,015,993  |                         | 1,035,854  |             | 19,861    |
|                                         |  |                                      | 54201-Contractual Services           |                        | 338,000    |                         | 338,000    |             | -         |
|                                         |  |                                      | 54264-Wa Dept Of Revenue             |                        | 1,819,718  |                         | 1,819,718  |             | -         |
|                                         |  |                                      | 54265-Operating Assessments/Taxes    |                        | 18,000     |                         | 18,000     |             | -         |
|                                         |  |                                      | 54266-City Utility Tax               |                        | 30,136,001 |                         | 29,476,000 |             | (660,001) |
|                                         |  |                                      | 54301-Telephone                      |                        | 9,000      |                         | 9,000      |             | -         |
|                                         |  |                                      | 54302-Cell Phone                     |                        | 76,000     |                         | 76,000     |             | -         |
|                                         |  |                                      | 54321-IF IT Expenses                 |                        | 1,107,116  |                         | 1,154,574  |             | 47,458    |
|                                         |  |                                      | 54324-IF IT Replacement              |                        | 112,250    |                         | 56,125     |             | (56,125)  |
|                                         |  |                                      | 54401-Airfare                        |                        | 10,000     |                         | 10,000     |             | -         |
|                                         |  |                                      | 54402-Local Mileage                  |                        | 2,000      |                         | 2,000      |             | -         |
|                                         |  |                                      | 54406-Parking/Tolls (Local)          |                        | 1,000      |                         | 1,000      |             | -         |
|                                         |  |                                      | 54407-Lodging                        |                        | 22,000     |                         | 22,000     |             | -         |
|                                         |  |                                      | 54408-Per Diem                       |                        | 6,200      |                         | 6,200      |             | -         |
|                                         |  |                                      | 54409-Other Transportation Expenses  |                        | 4,000      |                         | 4,000      |             | -         |
|                                         |  |                                      | 54501-Operating Rentals/Leases       |                        | 13,000     |                         | 13,000     |             | -         |
|                                         |  |                                      | 54701-Public Utility Service         |                        | 800        |                         | 800        |             | -         |
|                                         |  |                                      | 54702-Utility Light/Power Service    |                        | 60,000     |                         | 60,000     |             | -         |
|                                         |  |                                      | 54706-Utility Natural Gas            |                        | 30,400     |                         | 30,400     |             | -         |
|                                         |  |                                      | 54801-Repairs/Maintenance            |                        | 420,000    |                         | 539,167    |             | 119,167   |
|                                         |  |                                      | 54841-IF Fleet Repairs/Maintenance   |                        | 850,000    |                         | 850,000    |             | -         |
|                                         |  |                                      | 54842-IF Facility Repairs            |                        | 452,737    |                         | 467,296    |             | 14,559    |
|                                         |  |                                      | 54854-IF Paving Repairs/Maintenance  |                        | 370,440    |                         | 370,440    |             | -         |
|                                         |  |                                      | 54902-Registration/Schooling         |                        | 101,000    |                         | 101,000    |             | -         |
|                                         |  |                                      | 54903-Tuition Reimbursement          |                        | 7,200      |                         | 7,200      |             | -         |
|                                         |  |                                      | 54904-Oth Dues/Subscriptns/Membershp |                        | 25,462     |                         | 25,462     |             | -         |
|                                         |  |                                      | 54906-Laundry/Janitorial Services    |                        | 20,000     |                         | 20,000     |             | -         |
|                                         |  |                                      | 54908-Permits/Other Fees             |                        | 9,000      |                         | 9,000      |             | -         |
|                                         |  |                                      | 54909-Printing/Binding/Repro         |                        | 9,306      |                         | 14,536     |             | 5,230     |
|                                         |  |                                      | 54990-Bad Debt Expense/Nsf Checks    |                        | 86,000     |                         | 86,000     |             | -         |
|                                         |  |                                      | 54999-Other Misc Charges             |                        | 30,000     |                         | 30,000     |             | -         |
|                                         |  |                                      | 80101-Operating Transfers Out        |                        | 50,000     |                         | 50,000     |             | -         |
|                                         |  | 43100-Sewer Maintenance              |                                      | 117,356,028            | 5,580,009  | 114,248,442             | 5,534,818  | (3,107,586) | (45,191)  |
|                                         |  | 34351-Util-Sewer Collection          |                                      | 6,730,282              |            | 6,522,943               |            | (207,339)   |           |
|                                         |  | 34358-Residential Collection/Trtmnt  |                                      | 105,189,266            |            | 105,033,355             |            | (155,911)   |           |
|                                         |  | 34389-Misc Other Utility Revenues    |                                      | 12,000                 |            | 12,000                  |            | -           |           |
|                                         |  | 34919-IF Other General Govt Services |                                      | 60,000                 |            | 60,000                  |            | -           |           |
|                                         |  | 36910-Sale Of Scrap/Junk/Surplus     |                                      | 2,000                  |            | 2,000                   |            | -           |           |
|                                         |  | 36942-Damage Claims                  |                                      | 2,000                  |            | 2,000                   |            | -           |           |
|                                         |  | 37901-Gen Capital Facility Fee       |                                      | 5,360,480              |            | 2,616,144               |            | (2,744,336) |           |
|                                         |  | 51001-Base Wages                     |                                      |                        | 3,112,301  |                         | 3,070,075  |             | (42,226)  |
|                                         |  | 51210-Overtime                       |                                      |                        | 60,000     |                         | 60,000     |             | -         |
|                                         |  | 51220-Out Of Grade                   |                                      |                        | 12,400     |                         | 12,400     |             | -         |
|                                         |  | 51230-Shift Differential Premium     |                                      |                        | 400        |                         | 400        |             | -         |
|                                         |  | 51275-Annual Leave Payout            |                                      |                        | 8,000      |                         | 8,000      |             | -         |
|                                         |  | 51290-Longevity Pay                  |                                      |                        | 11,467     |                         | 9,988      |             | (1,479)   |
|                                         |  | 51400-Specialty Pay                  |                                      |                        | 8,000      |                         | 8,000      |             | -         |
|                                         |  | 51640-Deferred Compensation-Matching |                                      |                        | 49,104     |                         | 50,832     |             | 1,728     |
|                                         |  | 52110-Social Security                |                                      |                        | 238,968    |                         | 236,092    |             | (2,876)   |
|                                         |  | 52210-Retirement                     |                                      |                        | 343,614    |                         | 339,479    |             | (4,136)   |
|                                         |  | 52310-Medical Insurance              |                                      |                        | 462,243    |                         | 472,280    |             | 10,037    |
|                                         |  | 52320-Dental Insurance               |                                      |                        | 61,896     |                         | 61,896     |             | -         |
|                                         |  | 52330-Life Insurance                 |                                      |                        | 12,202     |                         | 11,932     |             | (270)     |
|                                         |  | 52340-Disability Insurance           |                                      |                        | 486        |                         | 485        |             | (1)       |
|                                         |  | 52400-Industrial Insurance           |                                      |                        | 7,166      |                         | 7,270      |             | 103       |
|                                         |  | 52600-Wa Paid Family & Medical Leave |                                      |                        | 8,185      |                         | 9,040      |             | 855       |
|                                         |  | 53201-Operating Supplies             |                                      |                        | 40,000     |                         | 40,000     |             | -         |
|                                         |  | 54101-Professional Services          |                                      |                        | 10,000     |                         | 10,000     |             | -         |
|                                         |  | 54141-IF Other Professional Services |                                      |                        | 933,576    |                         | 920,540    |             | (13,036)  |
|                                         |  | 54201-Contractual Services           |                                      |                        | 120,000    |                         | 120,000    |             | -         |
|                                         |  | 56501-Construction Of Fixed Assets   |                                      |                        | 80,000     |                         | 80,000     |             | -         |
|                                         |  | 59954-Reserve For Total Cost Compens |                                      |                        | -          |                         | 6,109      |             | 6,109     |
|                                         |  | 43109-Sewer- Engineering/It          |                                      |                        | 3,141,683  |                         | 3,111,247  |             | (30,436)  |
|                                         |  | 51001-Base Wages                     |                                      |                        | 1,978,861  |                         | 1,964,654  |             | (14,207)  |
|                                         |  | 51210-Overtime                       |                                      |                        | 57,000     |                         | 57,000     |             | -         |
|                                         |  | 51220-Out Of Grade                   |                                      |                        | 1,600      |                         | 1,600      |             | -         |
|                                         |  | 51275-Annual Leave Payout            |                                      |                        | 10,000     |                         | 10,000     |             | -         |
|                                         |  | 51290-Longevity Pay                  |                                      |                        | 6,882      |                         | 6,508      |             | (374)     |
|                                         |  | 51640-Deferred Compensation-Matching |                                      |                        | 29,520     |                         | 27,720     |             | (1,800)   |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                            |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|----------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |                            |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |                            | 52110-Social Security                |  |                        | 151,909   |                         | 150,794   |          | (1,115)  |
|                                         |                            | 52210-Retirement                     |  |                        | 218,432   |                         | 216,828   |          | (1,604)  |
|                                         |                            | 52310-Medical Insurance              |  |                        | 217,496   |                         | 208,143   |          | (9,352)  |
|                                         |                            | 52320-Dental Insurance               |  |                        | 27,744    |                         | 25,392    |          | (2,352)  |
|                                         |                            | 52330-Life Insurance                 |  |                        | 7,682     |                         | 7,493     |          | (188)    |
|                                         |                            | 52340-Disability Insurance           |  |                        | 2,430     |                         | 2,373     |          | (57)     |
|                                         |                            | 52400-Industrial Insurance           |  |                        | 3,225     |                         | 3,271     |          | 46       |
|                                         |                            | 52600-Wa Paid Family & Medical Leave |  |                        | 5,203     |                         | 5,770     |          | 567      |
|                                         |                            | 53104-Software (Noncapitalized)      |  |                        | 64,000    |                         | 64,000    |          | -        |
|                                         |                            | 53201-Operating Supplies             |  |                        | 9,500     |                         | 9,500     |          | -        |
|                                         |                            | 53502-Minor Equipment                |  |                        | 13,000    |                         | 13,000    |          | -        |
|                                         |                            | 53521-Computers                      |  |                        | 50,000    |                         | 50,000    |          | -        |
|                                         |                            | 54201-Contractual Services           |  |                        | 199,200   |                         | 199,200   |          | -        |
|                                         |                            | 54902-Registration/Schooling         |  |                        | 40,000    |                         | 40,000    |          | -        |
|                                         |                            | 54909-Printing/Binding/Repro         |  |                        | 30,000    |                         | 30,000    |          | -        |
|                                         |                            | 56401-Machinery/Equipment            |  |                        | 18,000    |                         | 18,000    |          | -        |
|                                         | 43113-Sewer - Construction |                                      |  |                        | 1,198,415 |                         | 1,177,747 |          | (20,669) |
|                                         |                            | 51001-Base Wages                     |  |                        | 850,362   |                         | 835,648   |          | (14,715) |
|                                         |                            | 51210-Overtime                       |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                            | 51220-Out Of Grade                   |  |                        | 2,400     |                         | 2,400     |          | -        |
|                                         |                            | 51230-Shift Differential Premium     |  |                        | 150       |                         | 150       |          | -        |
|                                         |                            | 51290-Longevity Pay                  |  |                        | 2,854     |                         | 2,732     |          | (122)    |
|                                         |                            | 51400-Specialty Pay                  |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |                            | 51640-Deferred Compensation-Matching |  |                        | 3,600     |                         | 3,600     |          | -        |
|                                         |                            | 52110-Social Security                |  |                        | 65,271    |                         | 64,136    |          | (1,135)  |
|                                         |                            | 52210-Retirement                     |  |                        | 93,854    |                         | 92,222    |          | (1,632)  |
|                                         |                            | 52310-Medical Insurance              |  |                        | 115,620   |                         | 112,405   |          | (3,215)  |
|                                         |                            | 52320-Dental Insurance               |  |                        | 15,456    |                         | 15,456    |          | -        |
|                                         |                            | 52330-Life Insurance                 |  |                        | 3,335     |                         | 3,242     |          | (94)     |
|                                         |                            | 52340-Disability Insurance           |  |                        | 486       |                         | 486       |          | -        |
|                                         |                            | 52400-Industrial Insurance           |  |                        | 1,792     |                         | 1,817     |          | 26       |
|                                         |                            | 52600-Wa Paid Family & Medical Leave |  |                        | 2,236     |                         | 2,453     |          | 218      |
|                                         |                            | 53502-Minor Equipment                |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                            | 56401-Machinery/Equipment            |  |                        | 18,000    |                         | 18,000    |          | -        |
|                                         | 43115-Sewer - Inspection   |                                      |  |                        | 2,997,404 |                         | 3,033,964 |          | 36,560   |
|                                         |                            | 51001-Base Wages                     |  |                        | 1,852,648 |                         | 1,859,616 |          | 6,968    |
|                                         |                            | 51210-Overtime                       |  |                        | 30,000    |                         | 30,000    |          | -        |
|                                         |                            | 51220-Out Of Grade                   |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                            | 51230-Shift Differential Premium     |  |                        | 300       |                         | 300       |          | -        |
|                                         |                            | 51290-Longevity Pay                  |  |                        | 8,509     |                         | 8,300     |          | (209)    |
|                                         |                            | 51400-Specialty Pay                  |  |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |                            | 51640-Deferred Compensation-Matching |  |                        | 32,400    |                         | 33,840    |          | 1,440    |
|                                         |                            | 52110-Social Security                |  |                        | 143,163   |                         | 143,622   |          | 459      |
|                                         |                            | 52210-Retirement                     |  |                        | 205,855   |                         | 206,515   |          | 660      |
|                                         |                            | 52310-Medical Insurance              |  |                        | 285,137   |                         | 312,536   |          | 27,399   |
|                                         |                            | 52320-Dental Insurance               |  |                        | 37,128    |                         | 37,128    |          | -        |
|                                         |                            | 52330-Life Insurance                 |  |                        | 7,328     |                         | 7,264     |          | (65)     |
|                                         |                            | 52340-Disability Insurance           |  |                        | 486       |                         | 486       |          | -        |
|                                         |                            | 52400-Industrial Insurance           |  |                        | 4,300     |                         | 4,362     |          | 62       |
|                                         |                            | 52600-Wa Paid Family & Medical Leave |  |                        | 4,903     |                         | 5,508     |          | 604      |
|                                         |                            | 53210-Repair & Maintenance Supplies  |  |                        | 90,000    |                         | 90,000    |          | -        |
|                                         |                            | 53501-Small Tools                    |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                            | 53502-Minor Equipment                |  |                        | 40,000    |                         | 40,000    |          | -        |
|                                         |                            | 54803-Equipment Repairs/Maintenance  |  |                        | 150,000   |                         | 150,000   |          | -        |
|                                         |                            | 56401-Machinery/Equipment            |  |                        | 70,000    |                         | 70,000    |          | -        |
|                                         |                            | 59954-Reserve For Total Cost Compens |  |                        | 10,248    |                         | 9,489     |          | (759)    |
|                                         | 43117-Sewer - Warehouse    |                                      |  |                        | 2,914,858 |                         | 2,916,651 |          | 1,793    |
|                                         |                            | 51001-Base Wages                     |  |                        | 165,307   |                         | 165,136   |          | (171)    |
|                                         |                            | 51210-Overtime                       |  |                        | 240       |                         | 240       |          | -        |
|                                         |                            | 51220-Out Of Grade                   |  |                        | 50        |                         | 50        |          | -        |
|                                         |                            | 51230-Shift Differential Premium     |  |                        | 56        |                         | 56        |          | -        |
|                                         |                            | 51290-Longevity Pay                  |  |                        | 1,044     |                         | 1,044     |          | -        |
|                                         |                            | 51400-Specialty Pay                  |  |                        | 430       |                         | 430       |          | -        |
|                                         |                            | 51640-Deferred Compensation-Matching |  |                        | 2,880     |                         | 2,880     |          | -        |
|                                         |                            | 52110-Social Security                |  |                        | 12,726    |                         | 12,713    |          | (13)     |
|                                         |                            | 52210-Retirement                     |  |                        | 18,299    |                         | 18,280    |          | (19)     |
|                                         |                            | 52310-Medical Insurance              |  |                        | 39,257    |                         | 41,206    |          | 1,948    |
|                                         |                            | 52320-Dental Insurance               |  |                        | 3,096     |                         | 3,096     |          | -        |
|                                         |                            | 52330-Life Insurance                 |  |                        | 649       |                         | 641       |          | (8)      |
|                                         |                            | 52400-Industrial Insurance           |  |                        | 358       |                         | 363       |          | 5        |
|                                         |                            | 52600-Wa Paid Family & Medical Leave |  |                        | 436       |                         | 487       |          | 51       |
|                                         |                            | 53201-Operating Supplies             |  |                        | 260,000   |                         | 260,000   |          | -        |
|                                         |                            | 53203-Chemical/Lab Supplies          |  |                        | 8,000     |                         | 8,000     |          | -        |
|                                         |                            | 53204-Safety Supplies                |  |                        | 101,220   |                         | 101,220   |          | -        |
|                                         |                            | 53210-Repair & Maintenance Supplies  |  |                        | 810,000   |                         | 810,000   |          | -        |
|                                         |                            | 53303-Motor Fuel-Outside Vendor      |  |                        | 535,300   |                         | 535,300   |          | -        |
|                                         |                            | 53501-Small Tools                    |  |                        | 10,290    |                         | 10,290    |          | -        |
|                                         |                            | 53502-Minor Equipment                |  |                        | 60,000    |                         | 60,000    |          | -        |
|                                         |                            | 53503-Minor Safety Equipment         |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |                            | 53522-Power Tools/Equipment          |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                            | 54501-Operating Rentals/Leases       |  |                        | 20,580    |                         | 20,580    |          | -        |
|                                         |                            | 54802-Building Repairs/Maintenance   |  |                        | 113,190   |                         | 113,190   |          | -        |
|                                         |                            | 54803-Equipment Repairs/Maintenance  |  |                        | 60,000    |                         | 60,000    |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                            |                                      |  | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change   |           |
|-----------------------------------------|--------------------------------------------|--------------------------------------|--|------------------------|-------------|-------------------------|-------------|----------|-----------|
| Fund > Department > Program > Type Code |                                            |                                      |  | Revenues               | Expenses    | Revenues                | Expenses    | Revenues | Expenses  |
|                                         |                                            | 54809-Paving Repairs/Maintenance     |  |                        | 51,450      |                         | 51,450      |          | -         |
|                                         |                                            | 54899-Misc Repairs/Maintenance       |  |                        | 626,000     |                         | 626,000     |          | -         |
|                                         | 43354-Stormwater (Inactive)                |                                      |  |                        | 180,000     |                         | 90,000      |          | (90,000)  |
|                                         |                                            | 56501-Construction Of Fixed Assets   |  |                        | 180,000     |                         | 90,000      |          | (90,000)  |
|                                         | 43387-Capital Projects                     |                                      |  | 95,000                 | 10,425,000  | -                       | 9,945,000   | (95,000) | (480,000) |
|                                         |                                            | 37910-Capital Contributions-Private  |  | 95,000                 |             | -                       |             | (95,000) |           |
|                                         |                                            | 54801-Repairs/Maintenance            |  |                        | -           |                         | 450,000     |          | 450,000   |
|                                         |                                            | 56401-Machinery/Equipment            |  |                        | 340,000     |                         | 430,000     |          | 90,000    |
|                                         |                                            | 56404-Vehicles                       |  |                        | 3,585,000   |                         | 3,495,000   |          | (90,000)  |
|                                         |                                            | 56501-Construction Of Fixed Assets   |  |                        | 6,500,000   |                         | 5,570,000   |          | (930,000) |
|                                         | 4320 - Riverside Park Reclamation Facility |                                      |  | 20,942,923             | 100,479,330 | 21,581,384              | 101,084,389 | 638,461  | 605,060   |
|                                         | 30210-Administration                       |                                      |  |                        | 24,774,265  |                         | 24,863,809  |          | 89,544    |
|                                         |                                            | 51001-Base Wages                     |  |                        | 2,613,902   |                         | 2,678,414   |          | 64,512    |
|                                         |                                            | 51210-Overtime                       |  |                        | 2,000       |                         | 2,000       |          | -         |
|                                         |                                            | 51220-Out Of Grade                   |  |                        | 7,000       |                         | 7,000       |          | -         |
|                                         |                                            | 51230-Shift Differential Premium     |  |                        | 3,200       |                         | 3,200       |          | -         |
|                                         |                                            | 51275-Annual Leave Payout            |  |                        | 16,000      |                         | 16,000      |          | -         |
|                                         |                                            | 51290-Longevity Pay                  |  |                        | 9,735       |                         | 9,631       |          | (104)     |
|                                         |                                            | 51640-Deferred Compensation-Matching |  |                        | 34,800      |                         | 35,400      |          | 600       |
|                                         |                                            | 52110-Social Security                |  |                        | 200,465     |                         | 205,628     |          | 5,163     |
|                                         |                                            | 52210-Retirement                     |  |                        | 288,600     |                         | 295,685     |          | 7,085     |
|                                         |                                            | 52310-Medical Insurance              |  |                        | 324,259     |                         | 334,669     |          | 10,410    |
|                                         |                                            | 52320-Dental Insurance               |  |                        | 36,984      |                         | 36,984      |          | -         |
|                                         |                                            | 52330-Life Insurance                 |  |                        | 9,912       |                         | 9,977       |          | 65        |
|                                         |                                            | 52340-Disability Insurance           |  |                        | 3,400       |                         | 3,400       |          | -         |
|                                         |                                            | 52400-Industrial Insurance           |  |                        | 4,300       |                         | 4,362       |          | 62        |
|                                         |                                            | 52600-Wa Paid Family & Medical Leave |  |                        | 6,874       |                         | 7,833       |          | 958       |
|                                         |                                            | 53101-Office Supplies                |  |                        | 20,000      |                         | 20,000      |          | -         |
|                                         |                                            | 53102-Publications                   |  |                        | 400         |                         | 400         |          | -         |
|                                         |                                            | 53103-Postage                        |  |                        | 22,000      |                         | 22,000      |          | -         |
|                                         |                                            | 53201-Operating Supplies             |  |                        | 130,000     |                         | 130,000     |          | -         |
|                                         |                                            | 53204-Safety Supplies                |  |                        | 100,000     |                         | 100,000     |          | -         |
|                                         |                                            | 53303-Motor Fuel-Outside Vendor      |  |                        | 314,000     |                         | 314,000     |          | -         |
|                                         |                                            | 53501-Small Tools                    |  |                        | 10,000      |                         | 10,000      |          | -         |
|                                         |                                            | 53502-Minor Equipment                |  |                        | 2,000       |                         | 2,000       |          | -         |
|                                         |                                            | 53503-Minor Safety Equipment         |  |                        | 72,000      |                         | 72,000      |          | -         |
|                                         |                                            | 53505-Office Furniture (Non Capital) |  |                        | 30,000      |                         | 30,000      |          | -         |
|                                         |                                            | 54101-Professional Services          |  |                        | 800,000     |                         | 1,000,000   |          | 200,000   |
|                                         |                                            | 54103-Medical Services               |  |                        | 6,000       |                         | 6,000       |          | -         |
|                                         |                                            | 54105-Legal Services                 |  |                        | 400,000     |                         | 400,000     |          | -         |
|                                         |                                            | 54122-IF City Indirect Costs         |  |                        | 1,438,275   |                         | 1,393,286   |          | (44,989)  |
|                                         |                                            | 54124-IF Office Performance Mgmt Svc |  |                        | 155,551     |                         | 105,449     |          | (50,102)  |
|                                         |                                            | 54125-IF Financial Services          |  |                        | 500,665     |                         | 457,027     |          | (43,638)  |
|                                         |                                            | 54127-IF Centralized Purchasing      |  |                        | 101,670     |                         | 96,798      |          | (4,872)   |
|                                         |                                            | 54128-IF Centralized Accounting      |  |                        | 143,205     |                         | 142,267     |          | (938)     |
|                                         |                                            | 54129-IF My Spokane                  |  |                        | 1,129       |                         | 1,034       |          | (95)      |
|                                         |                                            | 54131-IF Risk Managment              |  |                        | 150,321     |                         | 142,729     |          | (7,592)   |
|                                         |                                            | 54132-IF Unemployment                |  |                        | 2,660       |                         | 5,434       |          | 2,774     |
|                                         |                                            | 54133-IF Workers' Comp               |  |                        | 105,803     |                         | 90,653      |          | (15,150)  |
|                                         |                                            | 54141-IF Other Professional Services |  |                        | 1,676,761   |                         | 1,710,798   |          | 34,037    |
|                                         |                                            | 54143-IF Operating Leases            |  |                        | 640         |                         | 640         |          | -         |
|                                         |                                            | 54201-Contractual Services           |  |                        | 400,000     |                         | 400,000     |          | -         |
|                                         |                                            | 54209-It/Data Services               |  |                        | 5,000       |                         | 5,000       |          | -         |
|                                         |                                            | 54264-Wa Dept Of Revenue             |  |                        | 1,741,000   |                         | 1,741,000   |          | -         |
|                                         |                                            | 54266-City Utility Tax               |  |                        | 4,298,000   |                         | 4,227,000   |          | (71,000)  |
|                                         |                                            | 54301-Telephone                      |  |                        | 100,000     |                         | 100,000     |          | -         |
|                                         |                                            | 54302-Cell Phone                     |  |                        | 44,400      |                         | 44,400      |          | -         |
|                                         |                                            | 54321-IF IT Expenses                 |  |                        | 1,596,256   |                         | 1,569,218   |          | (27,038)  |
|                                         |                                            | 54324-IF IT Replacement              |  |                        | 168,344     |                         | 84,172      |          | (84,172)  |
|                                         |                                            | 54401-Airfare                        |  |                        | 10,000      |                         | 10,000      |          | -         |
|                                         |                                            | 54406-Parking/Tolls (Local)          |  |                        | 200         |                         | 200         |          | -         |
|                                         |                                            | 54407-Lodging                        |  |                        | 12,000      |                         | 12,000      |          | -         |
|                                         |                                            | 54408-Per Diem                       |  |                        | 2,000       |                         | 2,000       |          | -         |
|                                         |                                            | 54409-Other Transportation Expenses  |  |                        | 2,000       |                         | 2,000       |          | -         |
|                                         |                                            | 54451-Advertising                    |  |                        | 200         |                         | 200         |          | -         |
|                                         |                                            | 54501-Operating Rentals/Leases       |  |                        | 40,000      |                         | 40,000      |          | -         |
|                                         |                                            | 54603-Insurance Premiums             |  |                        | 828,000     |                         | 828,000     |          | -         |
|                                         |                                            | 54701-Public Utility Service         |  |                        | 20,000      |                         | 20,000      |          | -         |
|                                         |                                            | 54702-Utility Light/Power Service    |  |                        | 3,959,876   |                         | 3,959,876   |          | -         |
|                                         |                                            | 54703-Util Garbage/Waste Removal     |  |                        | 127,184     |                         | 127,184     |          | -         |
|                                         |                                            | 54704-Hazardous Waste Disposal       |  |                        | 36,000      |                         | 36,000      |          | -         |
|                                         |                                            | 54841-IF Fleet Repairs/Maintenance   |  |                        | 323,824     |                         | 436,912     |          | 113,088   |
|                                         |                                            | 54844-IF Fleet Communications        |  |                        | 13,976      |                         | 13,976      |          | -         |
|                                         |                                            | 54845-IF Car Wash                    |  |                        | 1,284       |                         | 1,284       |          | -         |
|                                         |                                            | 54848-IF Fuel                        |  |                        | 11,728      |                         | 11,728      |          | -         |
|                                         |                                            | 54901-Misc Services/Charges          |  |                        | 30,000      |                         | 30,000      |          | -         |
|                                         |                                            | 54902-Registration/Schooling         |  |                        | 110,000     |                         | 110,000     |          | -         |
|                                         |                                            | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 100,000     |                         | 100,000     |          | -         |
|                                         |                                            | 54906-Laundry/Janitorial Services    |  |                        | 144,482     |                         | 144,482     |          | -         |
|                                         |                                            | 54908-Permits/Other Fees             |  |                        | 900,000     |                         | 900,000     |          | -         |
|                                         |                                            | 54909-Printing/Binding/Repro         |  |                        | 4,000       |                         | 4,480       |          | 480       |
|                                         | 43106-Odor Abatement                       |                                      |  |                        | 4,813,162   |                         | 4,803,139   |          | (10,023)  |
|                                         |                                            | 51001-Base Wages                     |  |                        | 2,508,675   |                         | 2,485,925   |          | (22,749)  |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|        |              |                                            |                                      | 2025-26 Adopted Budget |                   | 2025-26 Modified Budget |                   | Change         |                 |
|--------|--------------|--------------------------------------------|--------------------------------------|------------------------|-------------------|-------------------------|-------------------|----------------|-----------------|
| Fund > | Department > | Program >                                  | Type Code                            | Revenues               | Expenses          | Revenues                | Expenses          | Revenues       | Expenses        |
|        |              |                                            |                                      |                        |                   |                         |                   |                |                 |
|        |              |                                            | 51210-Overtime                       |                        | 120,000           |                         | 120,000           |                | -               |
|        |              |                                            | 51220-Out Of Grade                   |                        | 3,000             |                         | 3,000             |                | -               |
|        |              |                                            | 51230-Shift Differential Premium     |                        | 8,000             |                         | 8,000             |                | -               |
|        |              |                                            | 51275-Annual Leave Payout            |                        | 8,000             |                         | 8,000             |                | -               |
|        |              |                                            | 51290-Longevity Pay                  |                        | 6,917             |                         | 6,499             |                | (418)           |
|        |              |                                            | 51400-Specialty Pay                  |                        | 2,000             |                         | 2,000             |                | -               |
|        |              |                                            | 51640-Deferred Compensation-Matching |                        | 32,400            |                         | 30,960            |                | (1,440)         |
|        |              |                                            | 52110-Social Security                |                        | 192,443           |                         | 190,670           |                | (1,772)         |
|        |              |                                            | 52210-Retirement                     |                        | 276,715           |                         | 274,167           |                | (2,548)         |
|        |              |                                            | 52310-Medical Insurance              |                        | 294,661           |                         | 312,985           |                | 18,325          |
|        |              |                                            | 52320-Dental Insurance               |                        | 37,848            |                         | 37,848            |                | -               |
|        |              |                                            | 52330-Life Insurance                 |                        | 9,769             |                         | 9,567             |                | (202)           |
|        |              |                                            | 52340-Disability Insurance           |                        | 486               |                         | 486               |                | -               |
|        |              |                                            | 52400-Industrial Insurance           |                        | 4,658             |                         | 4,725             |                | 67              |
|        |              |                                            | 52600-Wa Paid Family & Medical Leave |                        | 6,591             |                         | 7,306             |                | 715             |
|        |              |                                            | 53201-Operating Supplies             |                        | 160,000           |                         | 160,000           |                | -               |
|        |              |                                            | 53203-Chemical/Lab Supplies          |                        | 120,000           |                         | 120,000           |                | -               |
|        |              |                                            | 53210-Repair & Maintenance Supplies  |                        | 120,000           |                         | 120,000           |                | -               |
|        |              |                                            | 53302-Lubricants                     |                        | 7,000             |                         | 7,000             |                | -               |
|        |              |                                            | 53502-Minor Equipment                |                        | 24,000            |                         | 24,000            |                | -               |
|        |              |                                            | 54706-Utility Natural Gas            |                        | 520,000           |                         | 520,000           |                | -               |
|        |              |                                            | 54802-Building Repairs/Maintenance   |                        | 150,000           |                         | 150,000           |                | -               |
|        |              |                                            | 54803-Equipment Repairs/Maintenance  |                        | 200,000           |                         | 200,000           |                | -               |
|        |              | <b>43200-Water Reclamation Facility</b>    |                                      | <b>20,752,879</b>      |                   | <b>21,360,806</b>       |                   | <b>607,927</b> |                 |
|        |              | 34352-Service Charge-Pub Authorities       |                                      | 100,000                |                   | 100,000                 |                   | -              |                 |
|        |              | 34355-Util-Sewer / Treatment               |                                      | 19,298,879             |                   | 19,906,806              |                   | 607,927        |                 |
|        |              | 36111-Investment Interest/Dividends        |                                      | 1,354,000              |                   | 1,354,000               |                   | -              |                 |
|        |              | <b>43201-Instrumentation/Data</b>          |                                      |                        | <b>6,332,867</b>  |                         | <b>6,390,853</b>  |                | <b>57,986</b>   |
|        |              | 51001-Base Wages                           |                                      |                        | 3,601,769         |                         | 3,635,530         |                | 33,761          |
|        |              | 51210-Overtime                             |                                      |                        | 10,000            |                         | 10,000            |                | -               |
|        |              | 51220-Out Of Grade                         |                                      |                        | 44,000            |                         | 44,000            |                | -               |
|        |              | 51225-Standby Pay                          |                                      |                        | 2,000             |                         | 2,000             |                | -               |
|        |              | 51230-Shift Differential Premium           |                                      |                        | 100               |                         | 100               |                | -               |
|        |              | 51275-Annual Leave Payout                  |                                      |                        | 16,000            |                         | 16,000            |                | -               |
|        |              | 51290-Longevity Pay                        |                                      |                        | 9,570             |                         | 9,570             |                | -               |
|        |              | 51400-Specialty Pay                        |                                      |                        | 2,000             |                         | 2,000             |                | -               |
|        |              | 51640-Deferred Compensation-Matching       |                                      |                        | 56,448            |                         | 56,898            |                | 450             |
|        |              | 52110-Social Security                      |                                      |                        | 276,267           |                         | 278,850           |                | 2,583           |
|        |              | 52210-Retirement                           |                                      |                        | 397,247           |                         | 400,961           |                | 3,714           |
|        |              | 52310-Medical Insurance                    |                                      |                        | 562,185           |                         | 578,397           |                | 16,212          |
|        |              | 52320-Dental Insurance                     |                                      |                        | 61,800            |                         | 61,800            |                | -               |
|        |              | 52330-Life Insurance                       |                                      |                        | 14,021            |                         | 14,009            |                | (12)            |
|        |              | 52340-Disability Insurance                 |                                      |                        | 2,231             |                         | 2,249             |                | 18              |
|        |              | 52400-Industrial Insurance                 |                                      |                        | 7,166             |                         | 7,270             |                | 103             |
|        |              | 52600-Wa Paid Family & Medical Leave       |                                      |                        | 9,462             |                         | 10,619            |                | 1,157           |
|        |              | 53104-Software (Noncapitalized)            |                                      |                        | 174,000           |                         | 174,000           |                | -               |
|        |              | 53201-Operating Supplies                   |                                      |                        | 270,000           |                         | 270,000           |                | -               |
|        |              | 53210-Repair & Maintenance Supplies        |                                      |                        | 340,000           |                         | 340,000           |                | -               |
|        |              | 53501-Small Tools                          |                                      |                        | 1,600             |                         | 1,600             |                | -               |
|        |              | 53502-Minor Equipment                      |                                      |                        | 80,000            |                         | 80,000            |                | -               |
|        |              | 53521-Computers                            |                                      |                        | 30,000            |                         | 30,000            |                | -               |
|        |              | 54101-Professional Services                |                                      |                        | 10,000            |                         | 10,000            |                | -               |
|        |              | 54501-Operating Rentals/Leases             |                                      |                        | 5,000             |                         | 5,000             |                | -               |
|        |              | 54802-Building Repairs/Maintenance         |                                      |                        | 80,000            |                         | 80,000            |                | -               |
|        |              | 54803-Equipment Repairs/Maintenance        |                                      |                        | 130,000           |                         | 130,000           |                | -               |
|        |              | 56404-Vehicles                             |                                      |                        | 140,000           |                         | 140,000           |                | -               |
|        |              | <b>43210-Plant Operations</b>              |                                      |                        | <b>10,680,962</b> |                         | <b>10,641,766</b> |                | <b>(39,196)</b> |
|        |              | 51001-Base Wages                           |                                      |                        | 7,227,640         |                         | 7,108,592         |                | (119,048)       |
|        |              | 51210-Overtime                             |                                      |                        | 508,000           |                         | 508,000           |                | -               |
|        |              | 51220-Out Of Grade                         |                                      |                        | 80,000            |                         | 80,000            |                | -               |
|        |              | 51230-Shift Differential Premium           |                                      |                        | 30,000            |                         | 30,000            |                | -               |
|        |              | 51275-Annual Leave Payout                  |                                      |                        | 16,000            |                         | 16,000            |                | -               |
|        |              | 51290-Longevity Pay                        |                                      |                        | 26,735            |                         | 25,500            |                | (1,235)         |
|        |              | 51400-Specialty Pay                        |                                      |                        | 14,000            |                         | 14,000            |                | -               |
|        |              | 51640-Deferred Compensation-Matching       |                                      |                        | 105,264           |                         | 103,248           |                | (2,016)         |
|        |              | 52110-Social Security                      |                                      |                        | 555,449           |                         | 549,343           |                | (6,106)         |
|        |              | 52210-Retirement                           |                                      |                        | 798,685           |                         | 789,906           |                | (8,779)         |
|        |              | 52310-Medical Insurance                    |                                      |                        | 1,042,543         |                         | 1,100,549         |                | 58,006          |
|        |              | 52320-Dental Insurance                     |                                      |                        | 118,296           |                         | 116,760           |                | (1,536)         |
|        |              | 52330-Life Insurance                       |                                      |                        | 28,193            |                         | 27,560            |                | (633)           |
|        |              | 52340-Disability Insurance                 |                                      |                        | 1,854             |                         | 1,654             |                | (200)           |
|        |              | 52400-Industrial Insurance                 |                                      |                        | 13,974            |                         | 13,991            |                | 17              |
|        |              | 52600-Wa Paid Family & Medical Leave       |                                      |                        | 19,024            |                         | 20,887            |                | 1,863           |
|        |              | 53201-Operating Supplies                   |                                      |                        | 48,000            |                         | 48,000            |                | -               |
|        |              | 53210-Repair & Maintenance Supplies        |                                      |                        | 12,000            |                         | 12,000            |                | -               |
|        |              | 53502-Minor Equipment                      |                                      |                        | 12,000            |                         | 12,000            |                | -               |
|        |              | 54501-Operating Rentals/Leases             |                                      |                        | 12,408            |                         | 12,408            |                | -               |
|        |              | 54702-Utility Light/Power Service          |                                      |                        | 500               |                         | 500               |                | -               |
|        |              | 54803-Equipment Repairs/Maintenance        |                                      |                        | 4,000             |                         | 4,000             |                | -               |
|        |              | 59954-Reserve For Total Cost Compens       |                                      |                        | 6,395             |                         | 46,867            |                | 40,472          |
|        |              | <b>43220-Sludge Processing Application</b> |                                      |                        | <b>2,274,230</b>  |                         | <b>2,284,847</b>  |                | <b>10,617</b>   |
|        |              | 51001-Base Wages                           |                                      |                        | 1,443,768         |                         | 1,429,402         |                | (14,366)        |
|        |              | 51210-Overtime                             |                                      |                        | 100,000           |                         | 100,000           |                | -               |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|        |              |                                      |                                      | 2025-26 Adopted Budget |                   | 2025-26 Modified Budget |                   | Change   |                 |
|--------|--------------|--------------------------------------|--------------------------------------|------------------------|-------------------|-------------------------|-------------------|----------|-----------------|
| Fund > | Department > | Program >                            | Type Code                            | Revenues               | Expenses          | Revenues                | Expenses          | Revenues | Expenses        |
|        |              |                                      | 51220-Out Of Grade                   |                        | 10,000            |                         | 10,000            |          | -               |
|        |              |                                      | 51230-Shift Differential Premium     |                        | 6,000             |                         | 6,000             |          | -               |
|        |              |                                      | 51290-Longevity Pay                  |                        | 6,056             |                         | 5,830             |          | (226)           |
|        |              |                                      | 51400-Specialty Pay                  |                        | 6,000             |                         | 6,000             |          | -               |
|        |              |                                      | 51640-Deferred Compensation-Matching |                        | 22,824            |                         | 22,824            |          | -               |
|        |              |                                      | 52110-Social Security                |                        | 111,789           |                         | 111,574           |          | (215)           |
|        |              |                                      | 52210-Retirement                     |                        | 160,743           |                         | 160,434           |          | (309)           |
|        |              |                                      | 52310-Medical Insurance              |                        | 256,179           |                         | 269,713           |          | 13,534          |
|        |              |                                      | 52320-Dental Insurance               |                        | 27,552            |                         | 27,552            |          | -               |
|        |              |                                      | 52330-Life Insurance                 |                        | 5,703             |                         | 5,625             |          | (78)            |
|        |              |                                      | 52340-Disability Insurance           |                        | 49                |                         | 49                |          | -               |
|        |              |                                      | 52400-Industrial Insurance           |                        | 3,189             |                         | 3,235             |          | 46              |
|        |              |                                      | 52600-Wa Paid Family & Medical Leave |                        | 3,829             |                         | 4,278             |          | 449             |
|        |              |                                      | 53201-Operating Supplies             |                        | 34,000            |                         | 34,000            |          | -               |
|        |              |                                      | 53210-Repair & Maintenance Supplies  |                        | 34,000            |                         | 34,000            |          | -               |
|        |              |                                      | 53302-Lubricants                     |                        | 7,000             |                         | 7,000             |          | -               |
|        |              |                                      | 54501-Operating Rentals/Leases       |                        | 4,074             |                         | 4,074             |          | -               |
|        |              |                                      | 54803-Equipment Repairs/Maintenance  |                        | 16,000            |                         | 16,000            |          | -               |
|        |              |                                      | 54899-Misc Repairs/Maintenance       |                        | 4,000             |                         | 4,000             |          | -               |
|        |              |                                      | 59954-Reserve For Total Cost Compens |                        | 11,475            |                         | 23,258            |          | 11,782          |
|        |              | <b>43230-Plant Maintenance</b>       |                                      |                        | <b>6,567,821</b>  |                         | <b>6,615,446</b>  |          | <b>47,625</b>   |
|        |              | 51001-Base Wages                     |                                      |                        | 3,090,822         |                         | 3,103,074         |          | 12,252          |
|        |              | 51210-Overtime                       |                                      |                        | 150,000           |                         | 150,000           |          | -               |
|        |              | 51220-Out Of Grade                   |                                      |                        | 16,000            |                         | 16,000            |          | -               |
|        |              | 51230-Shift Differential Premium     |                                      |                        | 2,000             |                         | 2,000             |          | -               |
|        |              | 51275-Annual Leave Payout            |                                      |                        | 4,000             |                         | 4,000             |          | -               |
|        |              | 51290-Longevity Pay                  |                                      |                        | 13,051            |                         | 12,842            |          | (209)           |
|        |              | 51400-Specialty Pay                  |                                      |                        | 4,000             |                         | 4,000             |          | -               |
|        |              | 51640-Deferred Compensation-Matching |                                      |                        | 45,144            |                         | 43,992            |          | (1,152)         |
|        |              | 52110-Social Security                |                                      |                        | 237,446           |                         | 238,368           |          | 921             |
|        |              | 52210-Retirement                     |                                      |                        | 341,426           |                         | 342,751           |          | 1,325           |
|        |              | 52310-Medical Insurance              |                                      |                        | 469,269           |                         | 502,742           |          | 33,473          |
|        |              | 52320-Dental Insurance               |                                      |                        | 54,782            |                         | 54,782            |          | -               |
|        |              | 52330-Life Insurance                 |                                      |                        | 12,065            |                         | 11,979            |          | (87)            |
|        |              | 52340-Disability Insurance           |                                      |                        | 340               |                         | 340               |          | -               |
|        |              | 52400-Industrial Insurance           |                                      |                        | 6,342             |                         | 6,434             |          | 91              |
|        |              | 52600-Wa Paid Family & Medical Leave |                                      |                        | 8,133             |                         | 9,142             |          | 1,010           |
|        |              | 53201-Operating Supplies             |                                      |                        | 224,000           |                         | 224,000           |          | -               |
|        |              | 53210-Repair & Maintenance Supplies  |                                      |                        | 830,000           |                         | 830,000           |          | -               |
|        |              | 53302-Lubricants                     |                                      |                        | 29,000            |                         | 29,000            |          | -               |
|        |              | 54501-Operating Rentals/Leases       |                                      |                        | 50,000            |                         | 50,000            |          | -               |
|        |              | 54701-Public Utility Service         |                                      |                        | 382,000           |                         | 382,000           |          | -               |
|        |              | 54802-Building Repairs/Maintenance   |                                      |                        | 114,000           |                         | 114,000           |          | -               |
|        |              | 54803-Equipment Repairs/Maintenance  |                                      |                        | 400,000           |                         | 400,000           |          | -               |
|        |              | 54850-Other Repairs/Maintenance      |                                      |                        | 4,000             |                         | 4,000             |          | -               |
|        |              | 56404-Vehicles                       |                                      |                        | 80,000            |                         | 80,000            |          | -               |
|        |              | <b>43240-Pumping Stations</b>        |                                      |                        | <b>2,685,962</b>  |                         | <b>2,690,637</b>  |          | <b>4,675</b>    |
|        |              | 51001-Base Wages                     |                                      |                        | 830,434           |                         | 829,715           |          | (719)           |
|        |              | 51210-Overtime                       |                                      |                        | 44,000            |                         | 44,000            |          | -               |
|        |              | 51220-Out Of Grade                   |                                      |                        | 4,000             |                         | 4,000             |          | -               |
|        |              | 51230-Shift Differential Premium     |                                      |                        | 400               |                         | 400               |          | -               |
|        |              | 51275-Annual Leave Payout            |                                      |                        | 1,500             |                         | 1,500             |          | -               |
|        |              | 51290-Longevity Pay                  |                                      |                        | 3,435             |                         | 3,435             |          | -               |
|        |              | 51400-Specialty Pay                  |                                      |                        | 600               |                         | 600               |          | -               |
|        |              | 51640-Deferred Compensation-Matching |                                      |                        | 12,816            |                         | 12,816            |          | -               |
|        |              | 52110-Social Security                |                                      |                        | 63,791            |                         | 63,736            |          | (55)            |
|        |              | 52210-Retirement                     |                                      |                        | 91,726            |                         | 91,646            |          | (79)            |
|        |              | 52310-Medical Insurance              |                                      |                        | 102,545           |                         | 107,833           |          | 5,288           |
|        |              | 52320-Dental Insurance               |                                      |                        | 13,618            |                         | 13,618            |          | -               |
|        |              | 52330-Life Insurance                 |                                      |                        | 3,239             |                         | 3,198             |          | (41)            |
|        |              | 52340-Disability Insurance           |                                      |                        | 97                |                         | 97                |          | -               |
|        |              | 52400-Industrial Insurance           |                                      |                        | 1,577             |                         | 1,599             |          | 23              |
|        |              | 52600-Wa Paid Family & Medical Leave |                                      |                        | 2,185             |                         | 2,444             |          | 259             |
|        |              | 53201-Operating Supplies             |                                      |                        | 92,000            |                         | 92,000            |          | -               |
|        |              | 53203-Chemical/Lab Supplies          |                                      |                        | 204,000           |                         | 204,000           |          | -               |
|        |              | 53210-Repair & Maintenance Supplies  |                                      |                        | 462,000           |                         | 462,000           |          | -               |
|        |              | 54301-Telephone                      |                                      |                        | 76,000            |                         | 76,000            |          | -               |
|        |              | 54701-Public Utility Service         |                                      |                        | 80,000            |                         | 80,000            |          | -               |
|        |              | 54702-Utility Light/Power Service    |                                      |                        | 450,000           |                         | 450,000           |          | -               |
|        |              | 54706-Utility Natural Gas            |                                      |                        | 20,000            |                         | 20,000            |          | -               |
|        |              | 54802-Building Repairs/Maintenance   |                                      |                        | 16,000            |                         | 16,000            |          | -               |
|        |              | 54803-Equipment Repairs/Maintenance  |                                      |                        | 110,000           |                         | 110,000           |          | -               |
|        |              | <b>43260-Laboratory</b>              |                                      |                        | <b>12,407,915</b> |                         | <b>12,337,725</b> |          | <b>(70,190)</b> |
|        |              | 51001-Base Wages                     |                                      |                        | 1,987,871         |                         | 1,937,411         |          | (50,460)        |
|        |              | 51002-Temp/Seasonal Wages            |                                      |                        | 12,500            |                         | 12,500            |          | -               |
|        |              | 51210-Overtime                       |                                      |                        | 3,000             |                         | 3,000             |          | -               |
|        |              | 51220-Out Of Grade                   |                                      |                        | 14,000            |                         | 14,000            |          | -               |
|        |              | 51225-Standby Pay                    |                                      |                        | 2,000             |                         | 2,000             |          | -               |
|        |              | 51275-Annual Leave Payout            |                                      |                        | 10,000            |                         | 10,000            |          | -               |
|        |              | 51290-Longevity Pay                  |                                      |                        | 6,464             |                         | 5,838             |          | (626)           |
|        |              | 51640-Deferred Compensation-Matching |                                      |                        | 30,960            |                         | 32,400            |          | 1,440           |
|        |              | 52110-Social Security                |                                      |                        | 152,567           |                         | 148,659           |          | (3,908)         |
|        |              | 52210-Retirement                     |                                      |                        | 219,377           |                         | 213,757           |          | (5,620)         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                     |                                                         |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |          |
|-----------------------------------------|-------------------------------------|---------------------------------------------------------|--|------------------------|------------|-------------------------|------------|----------|----------|
| Fund > Department > Program > Type Code |                                     |                                                         |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses |
|                                         |                                     | 52310-Medical Insurance                                 |  |                        | 260,916    |                         | 250,801    |          | (10,114) |
|                                         |                                     | 52320-Dental Insurance                                  |  |                        | 32,340     |                         | 31,152     |          | (1,188)  |
|                                         |                                     | 52330-Life Insurance                                    |  |                        | 7,799      |                         | 7,532      |          | (266)    |
|                                         |                                     | 52340-Disability Insurance                              |  |                        | 3,134      |                         | 3,178      |          | 44       |
|                                         |                                     | 52400-Industrial Insurance                              |  |                        | 3,762      |                         | 3,817      |          | 54       |
|                                         |                                     | 52600-Wa Paid Family & Medical Leave                    |  |                        | 5,225      |                         | 5,679      |          | 454      |
|                                         |                                     | 53201-Operating Supplies                                |  |                        | 350,000    |                         | 350,000    |          | -        |
|                                         |                                     | 53203-Chemical/Lab Supplies                             |  |                        | 8,900,000  |                         | 8,900,000  |          | -        |
|                                         |                                     | 53210-Repair & Maintenance Supplies                     |  |                        | 120,000    |                         | 120,000    |          | -        |
|                                         |                                     | 53502-Minor Equipment                                   |  |                        | 4,000      |                         | 4,000      |          | -        |
|                                         |                                     | 54101-Professional Services                             |  |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |                                     | 54401-Airfare                                           |  |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |                                     | 54407-Lodging                                           |  |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |                                     | 54408-Per Diem                                          |  |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |                                     | 54409-Other Transportation Expenses                     |  |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |                                     | 54803-Equipment Repairs/Maintenance                     |  |                        | 60,000     |                         | 60,000     |          | -        |
|                                         |                                     | 54850-Other Repairs/Maintenance                         |  |                        | 10,000     |                         | 10,000     |          | -        |
|                                         |                                     | 54902-Registration/Schooling                            |  |                        | 2,000      |                         | 2,000      |          | -        |
|                                         |                                     | 54950-Testing Services                                  |  |                        | 200,000    |                         | 200,000    |          | -        |
|                                         | 43270-Industrial Monitor/Pretreatmt |                                                         |  | 190,044                | 1,837,147  | 220,578                 | 1,881,168  | 30,534   | 44,021   |
|                                         |                                     | 34353-Service Charge-Commercial                         |  | 190,044                |            | 220,578                 |            | 30,534   |          |
|                                         |                                     | 51001-Base Wages                                        |  |                        | 1,132,744  |                         | 1,170,775  |          | 38,031   |
|                                         |                                     | 51210-Overtime                                          |  |                        | 14,000     |                         | 14,000     |          | -        |
|                                         |                                     | 51225-Standby Pay                                       |  |                        | 3,000      |                         | 3,000      |          | -        |
|                                         |                                     | 51275-Annual Leave Payout                               |  |                        | 10,000     |                         | 10,000     |          | -        |
|                                         |                                     | 51290-Longevity Pay                                     |  |                        | 2,488      |                         | 2,645      |          | 157      |
|                                         |                                     | 51640-Deferred Compensation-Matching                    |  |                        | 19,728     |                         | 18,144     |          | (1,584)  |
|                                         |                                     | 52110-Social Security                                   |  |                        | 86,845     |                         | 89,767     |          | 2,921    |
|                                         |                                     | 52210-Retirement                                        |  |                        | 124,876    |                         | 129,076    |          | 4,201    |
|                                         |                                     | 52310-Medical Insurance                                 |  |                        | 209,349    |                         | 209,015    |          | (334)    |
|                                         |                                     | 52320-Dental Insurance                                  |  |                        | 20,820     |                         | 20,820     |          | -        |
|                                         |                                     | 52330-Life Insurance                                    |  |                        | 4,405      |                         | 4,524      |          | 119      |
|                                         |                                     | 52340-Disability Insurance                              |  |                        | 1,498      |                         | 1,500      |          | 2        |
|                                         |                                     | 52400-Industrial Insurance                              |  |                        | 2,419      |                         | 2,453      |          | 35       |
|                                         |                                     | 52600-Wa Paid Family & Medical Leave                    |  |                        | 2,974      |                         | 3,449      |          | 475      |
|                                         |                                     | 53104-Software (Noncapitalized)                         |  |                        | 24,000     |                         | 24,000     |          | -        |
|                                         |                                     | 53201-Operating Supplies                                |  |                        | 6,000      |                         | 6,000      |          | -        |
|                                         |                                     | 54101-Professional Services                             |  |                        | 55,000     |                         | 55,000     |          | -        |
|                                         |                                     | 54401-Airfare                                           |  |                        | 1,000      |                         | 1,000      |          | -        |
|                                         |                                     | 54407-Lodging                                           |  |                        | 3,000      |                         | 3,000      |          | -        |
|                                         |                                     | 54408-Per Diem                                          |  |                        | 1,000      |                         | 1,000      |          | -        |
|                                         |                                     | 54409-Other Transportation Expenses                     |  |                        | 1,000      |                         | 1,000      |          | -        |
|                                         |                                     | 54451-Advertising                                       |  |                        | 6,000      |                         | 6,000      |          | -        |
|                                         |                                     | 54902-Registration/Schooling                            |  |                        | 5,000      |                         | 5,000      |          | -        |
|                                         |                                     | 54950-Testing Services                                  |  |                        | 100,000    |                         | 100,000    |          | -        |
|                                         | 43290-6YR Capital Plan              |                                                         |  |                        | 28,105,000 |                         | 28,575,000 |          | 470,000  |
|                                         |                                     | 54212-Landscape/Grounds Maint                           |  |                        | 600,000    |                         | 600,000    |          | -        |
|                                         |                                     | 54501-Operating Rentals/Leases                          |  |                        | 597,454    |                         | 597,454    |          | -        |
|                                         |                                     | 54801-Repairs/Maintenance                               |  |                        | 7,480,000  |                         | 7,500,000  |          | 20,000   |
|                                         |                                     | 56203-Building Improvements                             |  |                        | 500,000    |                         | 1,000,000  |          | 500,000  |
|                                         |                                     | 56401-Machinery/Equipment                               |  |                        | 4,100,000  |                         | 4,050,000  |          | (50,000) |
|                                         |                                     | 56404-Vehicles                                          |  |                        | 615,000    |                         | 615,000    |          | -        |
|                                         |                                     | 56409-Computer/Micro Equipment                          |  |                        | 110,000    |                         | 110,000    |          | -        |
|                                         |                                     | 56501-Construction Of Fixed Assets                      |  |                        | 14,700,000 |                         | 14,700,000 |          | -        |
|                                         |                                     | 56601-Leased Land (formerly - Capitalized Rents/Leases) |  |                        | (597,454)  |                         | (597,454)  |          | -        |
|                                         | 4330 - Stormwater                   |                                                         |  | 19,813,019             | 16,367,363 | 19,780,060              | 16,308,069 | (32,959) | (59,294) |
|                                         | 30210-Administration                |                                                         |  |                        | 4,758,361  |                         | 4,744,876  |          | (13,485) |
|                                         |                                     | 51001-Base Wages                                        |  |                        | 538,052    |                         | 538,932    |          | 881      |
|                                         |                                     | 51275-Annual Leave Payout                               |  |                        | 8,000      |                         | 8,000      |          | -        |
|                                         |                                     | 51290-Longevity Pay                                     |  |                        | 418        |                         | 418        |          | -        |
|                                         |                                     | 51640-Deferred Compensation-Matching                    |  |                        | 3,600      |                         | 5,400      |          | 1,800    |
|                                         |                                     | 52110-Social Security                                   |  |                        | 41,193     |                         | 41,260     |          | 67       |
|                                         |                                     | 52210-Retirement                                        |  |                        | 59,232     |                         | 59,329     |          | 97       |
|                                         |                                     | 52310-Medical Insurance                                 |  |                        | 27,019     |                         | 38,763     |          | 11,744   |
|                                         |                                     | 52320-Dental Insurance                                  |  |                        | 5,328      |                         | 6,504      |          | 1,176    |
|                                         |                                     | 52330-Life Insurance                                    |  |                        | 2,109      |                         | 2,088      |          | (22)     |
|                                         |                                     | 52340-Disability Insurance                              |  |                        | 1,116      |                         | 1,117      |          | 1        |
|                                         |                                     | 52400-Industrial Insurance                              |  |                        | 896        |                         | 909        |          | 13       |
|                                         |                                     | 52600-Wa Paid Family & Medical Leave                    |  |                        | 1,411      |                         | 1,581      |          | 170      |
|                                         |                                     | 54103-Medical Services                                  |  |                        | 4,000      |                         | 4,000      |          | -        |
|                                         |                                     | 54122-IF City Indirect Costs                            |  |                        | 274,220    |                         | 279,756    |          | 5,536    |
|                                         |                                     | 54124-IF Office Performance Mgmt Svc                    |  |                        | 34,414     |                         | 22,542     |          | (11,872) |
|                                         |                                     | 54127-IF Centralized Purchasing                         |  |                        | 21,632     |                         | 18,251     |          | (3,381)  |
|                                         |                                     | 54128-IF Centralized Accounting                         |  |                        | 24,963     |                         | 24,544     |          | (419)    |
|                                         |                                     | 54131-IF Risk Managment                                 |  |                        | 27,534     |                         | 24,996     |          | (2,538)  |
|                                         |                                     | 54132-IF Unemployment                                   |  |                        | -          |                         | 110        |          | 110      |
|                                         |                                     | 54133-IF Workers' Comp                                  |  |                        | 2,194      |                         | 2,261      |          | 67       |
|                                         |                                     | 54141-IF Other Professional Services                    |  |                        | 1,119,195  |                         | 1,113,240  |          | (5,955)  |
|                                         |                                     | 54201-Contractual Services                              |  |                        | 425,000    |                         | 425,000    |          | -        |
|                                         |                                     | 54265-Operating Assessments/Taxes                       |  |                        | 11,000     |                         | 11,000     |          | -        |
|                                         |                                     | 54301-Telephone                                         |  |                        | 60,000     |                         | 60,000     |          | -        |
|                                         |                                     | 54302-Cell Phone                                        |  |                        | 9,000      |                         | 9,000      |          | -        |
|                                         |                                     | 54321-IF IT Expenses                                    |  |                        | 139,822    |                         | 125,580    |          | (14,242) |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                             |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|-----------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |                             |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |                             | 54324-IF IT Replacement              |  |                        | 8,278     |                         | 4,139     |          | (4,139)  |
|                                         |                             | 54603-Insurance Premiums             |  |                        | 320,000   |                         | 320,000   |          | -        |
|                                         |                             | 54701-Public Utility Service         |  |                        | 340,000   |                         | 340,000   |          | -        |
|                                         |                             | 54702-Utility Light/Power Service    |  |                        | 174,000   |                         | 174,000   |          | -        |
|                                         |                             | 54706-Utility Natural Gas            |  |                        | 7,000     |                         | 7,000     |          | -        |
|                                         |                             | 54902-Registration/Schooling         |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |                             | 54906-Laundry/Janitorial Services    |  |                        | 17,000    |                         | 17,000    |          | -        |
|                                         |                             | 54909-Printing/Binding/Repro         |  |                        | -         |                         | 7,420     |          | 7,420    |
|                                         |                             | 80101-Operating Transfers Out        |  |                        | 1,049,737 |                         | 1,049,737 |          | -        |
|                                         | 43113-Sewer - Construction  |                                      |  |                        | 855,200   |                         | 858,602   |          | 3,402    |
|                                         |                             | 51001-Base Wages                     |  |                        | 628,666   |                         | 628,056   |          | (610)    |
|                                         |                             | 51210-Overtime                       |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |                             | 51220-Out Of Grade                   |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |                             | 51230-Shift Differential Premium     |  |                        | 100       |                         | 100       |          | -        |
|                                         |                             | 51290-Longevity Pay                  |  |                        | 1,288     |                         | 1,288     |          | -        |
|                                         |                             | 51400-Specialty Pay                  |  |                        | 1,800     |                         | 1,800     |          | -        |
|                                         |                             | 51640-Deferred Compensation-Matching |  |                        | 11,520    |                         | 11,520    |          | -        |
|                                         |                             | 52110-Social Security                |  |                        | 48,191    |                         | 48,145    |          | (47)     |
|                                         |                             | 52210-Retirement                     |  |                        | 69,295    |                         | 69,228    |          | (67)     |
|                                         |                             | 52310-Medical Insurance              |  |                        | 69,410    |                         | 73,352    |          | 3,942    |
|                                         |                             | 52320-Dental Insurance               |  |                        | 12,384    |                         | 12,384    |          | -        |
|                                         |                             | 52330-Life Insurance                 |  |                        | 2,462     |                         | 2,431     |          | (31)     |
|                                         |                             | 52400-Industrial Insurance           |  |                        | 1,433     |                         | 1,454     |          | 21       |
|                                         |                             | 52600-Wa Paid Family & Medical Leave |  |                        | 1,651     |                         | 1,844     |          | 194      |
|                                         | 43115-Sewer - Inspection    |                                      |  |                        | 874,705   |                         | 880,395   |          | 5,690    |
|                                         |                             | 51001-Base Wages                     |  |                        | 613,427   |                         | 621,645   |          | 8,217    |
|                                         |                             | 51210-Overtime                       |  |                        | 12,000    |                         | 12,000    |          | -        |
|                                         |                             | 51220-Out Of Grade                   |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                             | 51230-Shift Differential Premium     |  |                        | 100       |                         | 100       |          | -        |
|                                         |                             | 51290-Longevity Pay                  |  |                        | 3,637     |                         | 3,202     |          | (435)    |
|                                         |                             | 51400-Specialty Pay                  |  |                        | 1,800     |                         | 1,800     |          | -        |
|                                         |                             | 51640-Deferred Compensation-Matching |  |                        | 11,520    |                         | 10,080    |          | (1,440)  |
|                                         |                             | 52110-Social Security                |  |                        | 47,681    |                         | 47,967    |          | 286      |
|                                         |                             | 52210-Retirement                     |  |                        | 68,561    |                         | 68,972    |          | 411      |
|                                         |                             | 52310-Medical Insurance              |  |                        | 81,869    |                         | 84,354    |          | 2,485    |
|                                         |                             | 52320-Dental Insurance               |  |                        | 12,384    |                         | 12,384    |          | -        |
|                                         |                             | 52330-Life Insurance                 |  |                        | 2,437     |                         | 2,422     |          | (15)     |
|                                         |                             | 52400-Industrial Insurance           |  |                        | 1,433     |                         | 1,454     |          | 21       |
|                                         |                             | 52600-Wa Paid Family & Medical Leave |  |                        | 1,633     |                         | 1,840     |          | 207      |
|                                         |                             | 59954-Reserve For Total Cost Compens |  |                        | 6,221     |                         | 2,175     |          | (4,046)  |
|                                         | 43354-Stormwater            |                                      |  | 19,781,402             | 9,636,942 | 19,748,443              | 9,582,040 | (32,959) | (54,902) |
|                                         |                             | 34301-Util-Stormwater Collections    |  | 19,697,072             |           | 19,664,113              |           | (32,959) |          |
|                                         |                             | 34357-Sewer Inspection Fees          |  | 84,330                 |           | 84,330                  |           | -        |          |
|                                         |                             | 51001-Base Wages                     |  |                        | 2,617,042 |                         | 2,561,592 |          | (55,451) |
|                                         |                             | 51210-Overtime                       |  |                        | 40,000    |                         | 40,000    |          | -        |
|                                         |                             | 51220-Out Of Grade                   |  |                        | 11,000    |                         | 11,000    |          | -        |
|                                         |                             | 51230-Shift Differential Premium     |  |                        | 500       |                         | 500       |          | -        |
|                                         |                             | 51290-Longevity Pay                  |  |                        | 9,857     |                         | 9,631     |          | (226)    |
|                                         |                             | 51400-Specialty Pay                  |  |                        | 7,000     |                         | 7,000     |          | -        |
|                                         |                             | 51640-Deferred Compensation-Matching |  |                        | 46,800    |                         | 45,360    |          | (1,440)  |
|                                         |                             | 52110-Social Security                |  |                        | 200,958   |                         | 197,090   |          | (3,868)  |
|                                         |                             | 52210-Retirement                     |  |                        | 288,959   |                         | 283,398   |          | (5,561)  |
|                                         |                             | 52310-Medical Insurance              |  |                        | 365,893   |                         | 371,977   |          | 6,084    |
|                                         |                             | 52320-Dental Insurance               |  |                        | 52,608    |                         | 52,608    |          | -        |
|                                         |                             | 52330-Life Insurance                 |  |                        | 10,286    |                         | 9,979     |          | (307)    |
|                                         |                             | 52340-Disability Insurance           |  |                        | 483       |                         | 483       |          | -        |
|                                         |                             | 52400-Industrial Insurance           |  |                        | 6,091     |                         | 6,179     |          | 88       |
|                                         |                             | 52600-Wa Paid Family & Medical Leave |  |                        | 6,883     |                         | 7,542     |          | 660      |
|                                         |                             | 53201-Operating Supplies             |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                             | 53210-Repair & Maintenance Supplies  |  |                        | 396,000   |                         | 396,000   |          | -        |
|                                         |                             | 53502-Minor Equipment                |  |                        | 30,000    |                         | 30,000    |          | -        |
|                                         |                             | 54141-IF Other Professional Services |  |                        | 60,000    |                         | 60,000    |          | -        |
|                                         |                             | 54201-Contractual Services           |  |                        | 1,000,000 |                         | 1,000,000 |          | -        |
|                                         |                             | 54809-Paving Repairs/Maintenance     |  |                        | 520,000   |                         | 520,000   |          | -        |
|                                         |                             | 54854-IF Paving Repairs/Maintenance  |  |                        | 3,600,000 |                         | 3,600,000 |          | -        |
|                                         |                             | 54908-Permits/Other Fees             |  |                        | 170,000   |                         | 170,000   |          | -        |
|                                         |                             | 54909-Printing/Binding/Repro         |  |                        | 74,300    |                         | 74,300    |          | -        |
|                                         |                             | 54950-Testing Services               |  |                        | 100,000   |                         | 100,000   |          | -        |
|                                         |                             | 54999-Other Misc Charges             |  |                        | 20,280    |                         | 20,280    |          | -        |
|                                         |                             | 59954-Reserve For Total Cost Compens |  |                        | -         |                         | 5,120     |          | 5,120    |
|                                         | 43387-Capital Projects      |                                      |  |                        | 200,000   |                         | 200,000   |          | -        |
|                                         |                             | 56501-Construction Of Fixed Assets   |  |                        | 200,000   |                         | 200,000   |          | -        |
|                                         | 98817-Department of Ecology |                                      |  | 31,617                 | 42,156    | 31,617                  | 42,156    | -        | -        |
|                                         |                             | 33431-Department Of Ecology          |  | 31,617                 |           | 31,617                  |           | -        |          |
|                                         |                             | 54201-Contractual Services           |  |                        | 42,156    |                         | 42,156    |          | -        |
| 4370 - Sewer Construction Fund          |                             |                                      |  |                        | 3,071,172 |                         | 3,071,172 |          | -        |
|                                         | 43354-Stormwater            |                                      |  |                        | 133,297   |                         | 133,297   |          | -        |
|                                         |                             | 57800-Intergovernmental Loans        |  |                        | 102,153   |                         | 102,153   |          | -        |
|                                         |                             | 58300-Interest On Long Term Debt     |  |                        | 31,144    |                         | 31,144    |          | -        |
|                                         | 43416-Major CSO Projects    |                                      |  |                        | 2,661,425 |                         | 2,661,425 |          | -        |
|                                         |                             | 57800-Intergovernmental Loans        |  |                        | 2,149,268 |                         | 2,149,268 |          | -        |
|                                         |                             | 58300-Interest On Long Term Debt     |  |                        | 512,157   |                         | 512,157   |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |  | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change      |             |
|-----------------------------------------|--|--|--|------------------------|-------------|-------------------------|-------------|-------------|-------------|
| Fund > Department > Program > Type Code |  |  |  | Revenues               | Expenses    | Revenues                | Expenses    | Revenues    | Expenses    |
| 94319-CSO Basin Plans                   |  |  |  |                        | 99,299      |                         | 99,299      |             | -           |
| 57800-Intergovernmental Loans           |  |  |  |                        | 97,762      |                         | 97,762      |             | -           |
| 58300-Interest On Long Term Debt        |  |  |  |                        | 1,537       |                         | 1,537       |             | -           |
| 94344-Broadway Surge                    |  |  |  |                        | 39,517      |                         | 39,517      |             | -           |
| 57800-Intergovernmental Loans           |  |  |  |                        | 33,459      |                         | 33,459      |             | -           |
| 58300-Interest On Long Term Debt        |  |  |  |                        | 6,058       |                         | 6,058       |             | -           |
| 94345-Summit Lid                        |  |  |  |                        | 137,634     |                         | 137,634     |             | -           |
| 57800-Intergovernmental Loans           |  |  |  |                        | 104,116     |                         | 104,116     |             | -           |
| 58300-Interest On Long Term Debt        |  |  |  |                        | 33,518      |                         | 33,518      |             | -           |
| 4480-Solid Waste Fund                   |  |  |  | 220,964,259            | 222,491,224 | 218,093,354             | 218,579,426 | (2,870,905) | (3,911,798) |
| 4490 - Solid Waste Disposal             |  |  |  | 55,441,025             | 93,604,588  | 52,505,120              | 89,049,129  | (2,935,905) | (4,555,459) |
| 30210-Administration                    |  |  |  |                        | 17,591,274  |                         | 17,435,145  |             | (156,129)   |
| 51001-Base Wages                        |  |  |  |                        | 3,241,347   |                         | 3,109,035   |             | (132,312)   |
| 51002-Temp/Seasonal Wages               |  |  |  |                        | 140,000     |                         | 140,000     |             | -           |
| 51210-Overtime                          |  |  |  |                        | 60,000      |                         | 60,000      |             | -           |
| 51220-Out Of Grade                      |  |  |  |                        | 5,500       |                         | 5,500       |             | -           |
| 51230-Shift Differential Premium        |  |  |  |                        | 2,000       |                         | 2,000       |             | -           |
| 51275-Annual Leave Payout               |  |  |  |                        | 30,000      |                         | 30,000      |             | -           |
| 51290-Longevity Pay                     |  |  |  |                        | 7,499       |                         | 7,073       |             | (426)       |
| 51640-Deferred Compensation-Matching    |  |  |  |                        | 52,944      |                         | 53,112      |             | 168         |
| 52110-Social Security                   |  |  |  |                        | 247,576     |                         | 238,121     |             | (9,455)     |
| 52210-Retirement                        |  |  |  |                        | 357,373     |                         | 342,772     |             | (14,601)    |
| 52310-Medical Insurance                 |  |  |  |                        | 397,074     |                         | 454,307     |             | 57,233      |
| 52320-Dental Insurance                  |  |  |  |                        | 53,208      |                         | 53,208      |             | -           |
| 52330-Life Insurance                    |  |  |  |                        | 12,358      |                         | 11,884      |             | (474)       |
| 52340-Disability Insurance              |  |  |  |                        | 3,368       |                         | 3,383       |             | 14          |
| 52400-Industrial Insurance              |  |  |  |                        | 6,450       |                         | 6,543       |             | 93          |
| 52600-Wa Paid Family & Medical Leave    |  |  |  |                        | 8,512       |                         | 8,923       |             | 410         |
| 53101-Office Supplies                   |  |  |  |                        | 25,000      |                         | 25,000      |             | -           |
| 53102-Publications                      |  |  |  |                        | 200         |                         | 200         |             | -           |
| 53103-Postage                           |  |  |  |                        | 10,000      |                         | 10,000      |             | -           |
| 53104-Software (Noncapitalized)         |  |  |  |                        | 8,000       |                         | 8,000       |             | -           |
| 53201-Operating Supplies                |  |  |  |                        | 2,000       |                         | 2,000       |             | -           |
| 53204-Safety Supplies                   |  |  |  |                        | 14,000      |                         | 14,000      |             | -           |
| 53205-Personal Protective Equipment     |  |  |  |                        | 135,000     |                         | 135,000     |             | -           |
| 53502-Minor Equipment                   |  |  |  |                        | 6,000       |                         | 6,000       |             | -           |
| 54101-Professional Services             |  |  |  |                        | 140,000     |                         | 140,000     |             | -           |
| 54103-Medical Services                  |  |  |  |                        | 81,318      |                         | 81,318      |             | -           |
| 54122-IF City Indirect Costs            |  |  |  |                        | 1,379,243   |                         | 1,398,789   |             | 19,546      |
| 54124-IF Office Performance Mgmt Svc    |  |  |  |                        | 185,003     |                         | 137,955     |             | (47,048)    |
| 54125-IF Financial Services             |  |  |  |                        | 378,741     |                         | 354,736     |             | (24,005)    |
| 54127-IF Centralized Purchasing         |  |  |  |                        | 259,584     |                         | 263,737     |             | 4,153       |
| 54128-IF Centralized Accounting         |  |  |  |                        | 100,207     |                         | 100,836     |             | 629         |
| 54129-IF My Spokane                     |  |  |  |                        | 5,585       |                         | 5,926       |             | 341         |
| 54131-IF Risk Managment                 |  |  |  |                        | 119,410     |                         | 130,193     |             | 10,783      |
| 54132-IF Unemployment                   |  |  |  |                        | 5,134       |                         | 9,082       |             | 3,948       |
| 54133-IF Workers' Comp                  |  |  |  |                        | 515,724     |                         | 496,054     |             | (19,670)    |
| 54141-IF Other Professional Services    |  |  |  |                        | 2,007,676   |                         | 2,017,680   |             | 10,004      |
| 54201-Contractual Services              |  |  |  |                        | 57,600      |                         | 57,600      |             | -           |
| 54205-Background Checks                 |  |  |  |                        | 1,000       |                         | 1,000       |             | -           |
| 54212-Landscape/Grounds Maint           |  |  |  |                        | 29,000      |                         | 29,000      |             | -           |
| 54264-Wa Dept Of Revenue                |  |  |  |                        | 612,500     |                         | 612,500     |             | -           |
| 54266-City Utility Tax                  |  |  |  |                        | 1,250,000   |                         | 1,208,000   |             | (42,000)    |
| 54301-Telephone                         |  |  |  |                        | 2,000       |                         | 2,000       |             | -           |
| 54302-Cell Phone                        |  |  |  |                        | 16,000      |                         | 16,000      |             | -           |
| 54321-IF IT Expenses                    |  |  |  |                        | 685,902     |                         | 731,030     |             | 45,128      |
| 54324-IF IT Replacement                 |  |  |  |                        | 73,158      |                         | 36,579      |             | (36,579)    |
| 54402-Local Mileage                     |  |  |  |                        | 1,000       |                         | 1,000       |             | -           |
| 54406-Parking/Tolls (Local)             |  |  |  |                        | 400         |                         | 400         |             | -           |
| 54451-Advertising                       |  |  |  |                        | 400         |                         | 400         |             | -           |
| 54501-Operating Rentals/Leases          |  |  |  |                        | 562,922     |                         | 562,922     |             | -           |
| 54603-Insurance Premiums                |  |  |  |                        | 2,000,000   |                         | 2,000,000   |             | -           |
| 54701-Public Utility Service            |  |  |  |                        | 180,000     |                         | 180,000     |             | -           |
| 54702-Utility Light/Power Service       |  |  |  |                        | 450,000     |                         | 450,000     |             | -           |
| 54706-Utility Natural Gas               |  |  |  |                        | 450,000     |                         | 450,000     |             | -           |
| 54820-Software Maintenance              |  |  |  |                        | 92,000      |                         | 92,000      |             | -           |
| 54902-Registration/Schooling            |  |  |  |                        | 87,200      |                         | 87,200      |             | -           |
| 54904-Oth Dues/Subscriptns/Membershp    |  |  |  |                        | 8,000       |                         | 8,000       |             | -           |
| 54906-Laundry/Janitorial Services       |  |  |  |                        | 320,000     |                         | 320,000     |             | -           |
| 54908-Permits/Other Fees                |  |  |  |                        | 14,000      |                         | 14,000      |             | -           |
| 54909-Printing/Binding/Repro            |  |  |  |                        | 37,752      |                         | 45,642      |             | 7,890       |
| 54914-Bank Fees                         |  |  |  |                        | 145,000     |                         | 145,000     |             | -           |
| 80102-Operating Transfer Out-Debt       |  |  |  |                        | 512,405     |                         | 522,506     |             | 10,101      |
| 44100-WTE - Internal Ops                |  |  |  |                        | 60,211,538  |                         | 56,422,703  |             | (3,788,835) |
| 51001-Base Wages                        |  |  |  |                        | 8,385,972   |                         | 8,365,889   |             | (20,083)    |
| 51002-Temp/Seasonal Wages               |  |  |  |                        | 120,000     |                         | 120,000     |             | -           |
| 51210-Overtime                          |  |  |  |                        | 2,000,000   |                         | 2,000,000   |             | -           |
| 51220-Out Of Grade                      |  |  |  |                        | 44,000      |                         | 44,000      |             | -           |
| 51225-Standby Pay                       |  |  |  |                        | 280,000     |                         | 280,000     |             | -           |
| 51230-Shift Differential Premium        |  |  |  |                        | 44,000      |                         | 44,000      |             | -           |
| 51290-Longevity Pay                     |  |  |  |                        | 21,454      |                         | 20,958      |             | (496)       |
| 51400-Specialty Pay                     |  |  |  |                        | 116,000     |                         | 116,000     |             | -           |
| 51640-Deferred Compensation-Matching    |  |  |  |                        | 108,432     |                         | 110,304     |             | 1,872       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                     |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change      |             |
|-----------------------------------------|-------------------------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|-------------|-------------|
| Fund > Department > Program > Type Code |                                     |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues    | Expenses    |
|                                         |                                     | 52110-Social Security                |  |                        | 643,168    |                         | 641,594    |             | (1,574)     |
|                                         |                                     | 52210-Retirement                     |  |                        | 924,817    |                         | 922,553    |             | (2,264)     |
|                                         |                                     | 52310-Medical Insurance              |  |                        | 1,193,208  |                         | 1,224,661  |             | 31,453      |
|                                         |                                     | 52320-Dental Insurance               |  |                        | 130,008    |                         | 130,008    |             | -           |
|                                         |                                     | 52330-Life Insurance                 |  |                        | 32,493     |                         | 32,066     |             | (426)       |
|                                         |                                     | 52340-Disability Insurance           |  |                        | 486        |                         | 486        |             | -           |
|                                         |                                     | 52400-Industrial Insurance           |  |                        | 15,049     |                         | 15,266     |             | 217         |
|                                         |                                     | 52600-Wa Paid Family & Medical Leave |  |                        | 22,029     |                         | 24,495     |             | 2,466       |
|                                         |                                     | 53104-Software (Noncapitalized)      |  |                        | 9,000      |                         | 9,000      |             | -           |
|                                         |                                     | 53201-Operating Supplies             |  |                        | 210,000    |                         | 210,000    |             | -           |
|                                         |                                     | 53203-Chemical/Lab Supplies          |  |                        | 5,616,755  |                         | 5,616,755  |             | -           |
|                                         |                                     | 53204-Safety Supplies                |  |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |                                     | 53205-Personal Protective Equipment  |  |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |                                     | 53210-Repair & Maintenance Supplies  |  |                        | 2,898,930  |                         | 2,898,930  |             | -           |
|                                         |                                     | 53302-Lubricants                     |  |                        | 60,000     |                         | 60,000     |             | -           |
|                                         |                                     | 53303-Motor Fuel-Outside Vendor      |  |                        | 343,200    |                         | 343,200    |             | -           |
|                                         |                                     | 53501-Small Tools                    |  |                        | 30,000     |                         | 30,000     |             | -           |
|                                         |                                     | 53502-Minor Equipment                |  |                        | 30,000     |                         | 30,000     |             | -           |
|                                         |                                     | 53503-Minor Safety Equipment         |  |                        | 20,000     |                         | 20,000     |             | -           |
|                                         |                                     | 53522-Power Tools/Equipment          |  |                        | 4,000      |                         | 4,000      |             | -           |
|                                         |                                     | 54101-Professional Services          |  |                        | 336,000    |                         | 336,000    |             | -           |
|                                         |                                     | 54103-Medical Services               |  |                        | 22,000     |                         | 22,000     |             | -           |
|                                         |                                     | 54201-Contractual Services           |  |                        | 18,746,571 |                         | 15,246,571 |             | (3,500,000) |
|                                         |                                     | 54212-Landscape/Grounds Maint        |  |                        | 50,000     |                         | 50,000     |             | -           |
|                                         |                                     | 54501-Operating Rentals/Leases       |  |                        | 416,000    |                         | 416,000    |             | -           |
|                                         |                                     | 54704-Hazardous Waste Disposal       |  |                        | 20,000     |                         | 20,000     |             | -           |
|                                         |                                     | 54801-Repairs/Maintenance            |  |                        | 90,000     |                         | 90,000     |             | -           |
|                                         |                                     | 54802-Building Repairs/Maintenance   |  |                        | 5,000      |                         | 5,000      |             | -           |
|                                         |                                     | 54803-Equipment Repairs/Maintenance  |  |                        | 14,475,886 |                         | 14,475,886 |             | -           |
|                                         |                                     | 54841-IF Fleet Repairs/Maintenance   |  |                        | 2,000,000  |                         | 1,700,000  |             | (300,000)   |
|                                         |                                     | 54844-IF Fleet Communications        |  |                        | 10,000     |                         | 10,000     |             | -           |
|                                         |                                     | 54845-IF Car Wash                    |  |                        | 2,000      |                         | 2,000      |             | -           |
|                                         |                                     | 54846-IF Vacuum                      |  |                        | 60         |                         | 60         |             | -           |
|                                         |                                     | 54848-IF Fuel                        |  |                        | 130,000    |                         | 130,000    |             | -           |
|                                         |                                     | 54902-Registration/Schooling         |  |                        | 30,000     |                         | 30,000     |             | -           |
|                                         |                                     | 54908-Permits/Other Fees             |  |                        | 289,520    |                         | 289,520    |             | -           |
|                                         |                                     | 54920-Alarm/Security Services        |  |                        | 1,500      |                         | 1,500      |             | -           |
|                                         |                                     | 54940-Emission Testing               |  |                        | 282,000    |                         | 282,000    |             | -           |
|                                         | 44110-Solid Waste Disposal Revenues |                                      |  | 55,201,025             |            | 52,265,120              |            | (2,935,905) |             |
|                                         |                                     | 34330-Electric Sales                 |  | 13,075,000             |            | 13,075,000              |            | -           |             |
|                                         |                                     | 34363-Wte Disposal-Govt              |  | 18,237,000             |            | 14,737,000              |            | (3,500,000) |             |
|                                         |                                     | 34364-Wte Disposal-Hauler            |  | 9,680,000              |            | 9,680,000               |            | -           |             |
|                                         |                                     | 34372-Disposal Chgs On Account       |  | 2,598,000              |            | 3,678,250               |            | 1,080,250   |             |
|                                         |                                     | 34378-City Dept Disposal Account     |  | 368,600                |            | 368,600                 |            | -           |             |
|                                         |                                     | 34379-Wte Disposal                   |  | 8,748,525              |            | 8,748,525               |            | -           |             |
|                                         |                                     | 34394-Compost-Waste To Energy        |  | 1,243,900              |            | 1,243,900               |            | -           |             |
|                                         |                                     | 36911-Sale Of Recycling Materials    |  | 1,200,000              |            | 683,845                 |            | (516,155)   |             |
|                                         |                                     | 39741-From Sewer Fund                |  | 50,000                 |            | 50,000                  |            | -           |             |
|                                         | 44200-Recycling                     |                                      |  | 240,000                | 371,815    | 240,000                 | 373,830    | -           | 2,015       |
|                                         |                                     | 34389-Misc Other Utility Revenues    |  | 240,000                |            | 240,000                 |            | -           |             |
|                                         |                                     | 51001-Base Wages                     |  |                        | 176,713    |                         | 176,998    |             | 284         |
|                                         |                                     | 51290-Longevity Pay                  |  |                        | 1,453      |                         | 1,453      |             | -           |
|                                         |                                     | 51640-Deferred Compensation-Matching |  |                        | 3,600      |                         | 3,600      |             | -           |
|                                         |                                     | 52110-Social Security                |  |                        | 13,630     |                         | 13,651     |             | 22          |
|                                         |                                     | 52210-Retirement                     |  |                        | 19,598     |                         | 19,630     |             | 31          |
|                                         |                                     | 52310-Medical Insurance              |  |                        | 32,327     |                         | 33,950     |             | 1,623       |
|                                         |                                     | 52320-Dental Insurance               |  |                        | 3,072      |                         | 3,072      |             | -           |
|                                         |                                     | 52330-Life Insurance                 |  |                        | 704        |                         | 697        |             | (7)         |
|                                         |                                     | 52340-Disability Insurance           |  |                        | 433        |                         | 434        |             | 1           |
|                                         |                                     | 52400-Industrial Insurance           |  |                        | 358        |                         | 363        |             | 5           |
|                                         |                                     | 52600-Wa Paid Family & Medical Leave |  |                        | 467        |                         | 523        |             | 56          |
|                                         |                                     | 53102-Publications                   |  |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |                                     | 53103-Postage                        |  |                        | 400        |                         | 400        |             | -           |
|                                         |                                     | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 500        |                         | 500        |             | -           |
|                                         |                                     | 53201-Operating Supplies             |  |                        | 22,000     |                         | 22,000     |             | -           |
|                                         |                                     | 53502-Minor Equipment                |  |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |                                     | 54201-Contractual Services           |  |                        | 20,000     |                         | 20,000     |             | -           |
|                                         |                                     | 54407-Lodging                        |  |                        | 1,400      |                         | 1,400      |             | -           |
|                                         |                                     | 54408-Per Diem                       |  |                        | 600        |                         | 600        |             | -           |
|                                         |                                     | 54451-Advertising                    |  |                        | 16,000     |                         | 16,000     |             | -           |
|                                         |                                     | 54841-IF Fleet Repairs/Maintenance   |  |                        | 3,000      |                         | 3,000      |             | -           |
|                                         |                                     | 54845-IF Car Wash                    |  |                        | 50         |                         | 50         |             | -           |
|                                         |                                     | 54848-IF Fuel                        |  |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |                                     | 54902-Registration/Schooling         |  |                        | 1,600      |                         | 1,600      |             | -           |
|                                         |                                     | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 5,000      |                         | 5,000      |             | -           |
|                                         |                                     | 54906-Laundry/Janitorial Services    |  |                        | 300        |                         | 300        |             | -           |
|                                         |                                     | 54909-Printing/Binding/Repro         |  |                        | 45,610     |                         | 45,610     |             | -           |
|                                         | 44500-Mod Risk - External Ops       |                                      |  |                        | 5,546,326  |                         | 5,565,930  |             | 19,604      |
|                                         |                                     | 51001-Base Wages                     |  |                        | 2,673,808  |                         | 2,676,105  |             | 2,297       |
|                                         |                                     | 51002-Temp/Seasonal Wages            |  |                        | 120,000    |                         | 120,000    |             | -           |
|                                         |                                     | 51210-Overtime                       |  |                        | 460,000    |                         | 460,000    |             | -           |
|                                         |                                     | 51220-Out Of Grade                   |  |                        | 9,000      |                         | 9,000      |             | -           |
|                                         |                                     | 51290-Longevity Pay                  |  |                        | 12,215     |                         | 12,006     |             | (209)       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|        |                               |                        |                                      | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change   |           |
|--------|-------------------------------|------------------------|--------------------------------------|------------------------|-------------|-------------------------|-------------|----------|-----------|
| Fund > | Department >                  | Program >              | Type Code                            | Revenues               | Expenses    | Revenues                | Expenses    | Revenues | Expenses  |
|        |                               |                        | 51400-Specialty Pay                  |                        | 5,800       |                         | 5,800       |          | -         |
|        |                               |                        | 51640-Deferred Compensation-Matching |                        | 33,984      |                         | 35,496      |          | 1,512     |
|        |                               |                        | 52110-Social Security                |                        | 205,481     |                         | 205,641     |          | 160       |
|        |                               |                        | 52210-Retirement                     |                        | 295,463     |                         | 295,692     |          | 230       |
|        |                               |                        | 52310-Medical Insurance              |                        | 398,320     |                         | 413,142     |          | 14,821    |
|        |                               |                        | 52320-Dental Insurance               |                        | 49,536      |                         | 49,536      |          | -         |
|        |                               |                        | 52330-Life Insurance                 |                        | 10,448      |                         | 10,341      |          | (107)     |
|        |                               |                        | 52400-Industrial Insurance           |                        | 5,733       |                         | 5,816       |          | 83        |
|        |                               |                        | 52600-Wa Paid Family & Medical Leave |                        | 7,038       |                         | 7,855       |          | 818       |
|        |                               |                        | 53201-Operating Supplies             |                        | 24,000      |                         | 24,000      |          | -         |
|        |                               |                        | 53210-Repair & Maintenance Supplies  |                        | 4,000       |                         | 4,000       |          | -         |
|        |                               |                        | 53501-Small Tools                    |                        | 1,000       |                         | 1,000       |          | -         |
|        |                               |                        | 53502-Minor Equipment                |                        | 1,000       |                         | 1,000       |          | -         |
|        |                               |                        | 53503-Minor Safety Equipment         |                        | 1,000       |                         | 1,000       |          | -         |
|        |                               |                        | 54201-Contractual Services           |                        | 1,100,000   |                         | 1,100,000   |          | -         |
|        |                               |                        | 54704-Hazardous Waste Disposal       |                        | 86,000      |                         | 86,000      |          | -         |
|        |                               |                        | 54801-Repairs/Maintenance            |                        | 2,500       |                         | 2,500       |          | -         |
|        |                               |                        | 54803-Equipment Repairs/Maintenance  |                        | 40,000      |                         | 40,000      |          | -         |
|        |                               | 44900-6YR Capital Plan |                                      |                        | 9,883,636   |                         | 9,251,522   |          | (632,114) |
|        |                               |                        | 54803-Equipment Repairs/Maintenance  |                        | 8,208,636   |                         | 7,926,522   |          | (282,114) |
|        |                               |                        | 56203-Building Improvements          |                        | 1,000,000   |                         | 250,000     |          | (750,000) |
|        |                               |                        | 56401-Machinery/Equipment            |                        | 200,000     |                         | -           |          | (200,000) |
|        |                               |                        | 56404-Vehicles                       |                        | 75,000      |                         | 375,000     |          | 300,000   |
|        |                               |                        | 56501-Construction Of Fixed Assets   |                        | 400,000     |                         | 400,000     |          | -         |
|        |                               |                        | 56521-Consultant Srv-Capitalized     |                        | -           |                         | 300,000     |          | 300,000   |
|        | 4500 - Solid Waste Collection |                        |                                      | 165,218,444            | 127,263,866 | 165,283,444             | 127,949,853 | 65,000   | 685,987   |
|        |                               | 30210-Administration   |                                      | 616,944                | 51,971,761  | 581,944                 | 52,024,472  | (35,000) | 52,711    |
|        |                               |                        | 34831-IF Car Wash Service            | 365,084                |             | 330,084                 |             | (35,000) |           |
|        |                               |                        | 34832-IF Vacuum Services             | 1,860                  |             | 1,860                   |             | -        |           |
|        |                               |                        | 36620-IF Rent                        | 250,000                |             | 250,000                 |             | -        |           |
|        |                               |                        | 51001-Base Wages                     |                        | 2,258,478   |                         | 2,249,242   |          | (9,235)   |
|        |                               |                        | 51210-Overtime                       |                        | 30,000      |                         | 30,000      |          | -         |
|        |                               |                        | 51220-Out Of Grade                   |                        | 20,000      |                         | 20,000      |          | -         |
|        |                               |                        | 51230-Shift Differential Premium     |                        | 400         |                         | 400         |          | -         |
|        |                               |                        | 51290-Longevity Pay                  |                        | 14,146      |                         | 13,415      |          | (731)     |
|        |                               |                        | 51640-Deferred Compensation-Matching |                        | 32,160      |                         | 31,944      |          | (216)     |
|        |                               |                        | 51671-Day Travel Per Diem            |                        | 1,190       |                         | 1,190       |          | -         |
|        |                               |                        | 52110-Social Security                |                        | 173,856     |                         | 173,093     |          | (762)     |
|        |                               |                        | 52210-Retirement                     |                        | 249,989     |                         | 248,892     |          | (1,096)   |
|        |                               |                        | 52310-Medical Insurance              |                        | 336,971     |                         | 369,670     |          | 32,699    |
|        |                               |                        | 52320-Dental Insurance               |                        | 43,272      |                         | 43,272      |          | -         |
|        |                               |                        | 52330-Life Insurance                 |                        | 8,905       |                         | 8,760       |          | (145)     |
|        |                               |                        | 52340-Disability Insurance           |                        | 1,395       |                         | 1,421       |          | 27        |
|        |                               |                        | 52400-Industrial Insurance           |                        | 5,016       |                         | 5,089       |          | 72        |
|        |                               |                        | 52600-Wa Paid Family & Medical Leave |                        | 5,955       |                         | 6,600       |          | 646       |
|        |                               |                        | 53101-Office Supplies                |                        | 18,000      |                         | 18,000      |          | -         |
|        |                               |                        | 53102-Publications                   |                        | 2,500       |                         | 2,500       |          | -         |
|        |                               |                        | 53103-Postage                        |                        | 24,000      |                         | 24,000      |          | -         |
|        |                               |                        | 53105-Non-Travel Meals/Lght Rfrshmt  |                        | 7,000       |                         | 7,000       |          | -         |
|        |                               |                        | 53201-Operating Supplies             |                        | 42,000      |                         | 42,000      |          | -         |
|        |                               |                        | 53202-Clothing                       |                        | 20,000      |                         | 20,000      |          | -         |
|        |                               |                        | 53204-Safety Supplies                |                        | 44,000      |                         | 44,000      |          | -         |
|        |                               |                        | 53502-Minor Equipment                |                        | 8,000       |                         | 8,000       |          | -         |
|        |                               |                        | 53505-Office Furniture (Non Capital) |                        | 10,000      |                         | 10,000      |          | -         |
|        |                               |                        | 53521-Computers                      |                        | 30,000      |                         | 30,000      |          | -         |
|        |                               |                        | 53530-Peripheral Equipment           |                        | 10,000      |                         | 10,000      |          | -         |
|        |                               |                        | 54101-Professional Services          |                        | 2,000       |                         | 2,000       |          | -         |
|        |                               |                        | 54103-Medical Services               |                        | 34,794      |                         | 34,794      |          | -         |
|        |                               |                        | 54122-IF City Indirect Costs         |                        | 1,853,799   |                         | 1,787,166   |          | (66,633)  |
|        |                               |                        | 54124-IF Office Performance Mgmt Svc |                        | 190,630     |                         | 128,547     |          | (62,083)  |
|        |                               |                        | 54125-IF Financial Services          |                        | 172,172     |                         | 166,193     |          | (5,979)   |
|        |                               |                        | 54127-IF Centralized Purchasing      |                        | 23,796      |                         | 21,495      |          | (2,301)   |
|        |                               |                        | 54128-IF Centralized Accounting      |                        | 101,382     |                         | 99,570      |          | (1,812)   |
|        |                               |                        | 54129-IF My Spokane                  |                        | 1,034,759   |                         | 924,515     |          | (110,244) |
|        |                               |                        | 54131-IF Risk Managment              |                        | 788,886     |                         | 849,673     |          | 60,787    |
|        |                               |                        | 54132-IF Unemployment                |                        | 10,134      |                         | 9,323       |          | (811)     |
|        |                               |                        | 54133-IF Workers' Comp               |                        | 838,409     |                         | 856,877     |          | 18,468    |
|        |                               |                        | 54141-IF Other Professional Services |                        | 4,465,531   |                         | 4,538,990   |          | 73,459    |
|        |                               |                        | 54201-Contractual Services           |                        | 66,000      |                         | 66,000      |          | -         |
|        |                               |                        | 54205-Background Checks              |                        | 2,000       |                         | 2,000       |          | -         |
|        |                               |                        | 54212-Landscape/Grounds Maint        |                        | 64,000      |                         | 64,000      |          | -         |
|        |                               |                        | 54264-Wa Dept Of Revenue             |                        | 2,783,725   |                         | 2,783,725   |          | -         |
|        |                               |                        | 54266-City Utility Tax               |                        | 33,572,000  |                         | 32,828,000  |          | (744,000) |
|        |                               |                        | 54301-Telephone                      |                        | 14,000      |                         | 14,000      |          | -         |
|        |                               |                        | 54302-Cell Phone                     |                        | 18,000      |                         | 18,000      |          | -         |
|        |                               |                        | 54321-IF IT Expenses                 |                        | 958,726     |                         | 982,403     |          | 23,677    |
|        |                               |                        | 54324-IF IT Replacement              |                        | 67,308      |                         | 33,654      |          | (33,654)  |
|        |                               |                        | 54401-Airfare                        |                        | 16,000      |                         | 16,000      |          | -         |
|        |                               |                        | 54402-Local Mileage                  |                        | 200         |                         | 200         |          | -         |
|        |                               |                        | 54406-Parking/Tolls (Local)          |                        | 200         |                         | 200         |          | -         |
|        |                               |                        | 54407-Lodging                        |                        | 8,000       |                         | 8,000       |          | -         |
|        |                               |                        | 54408-Per Diem                       |                        | 3,400       |                         | 3,400       |          | -         |
|        |                               |                        | 54409-Other Transportation Expenses  |                        | 6,000       |                         | 6,000       |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                      |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |           |
|-----------------------------------------|--|--------------------------------------|--------------------------------------|------------------------|------------|-------------------------|------------|----------|-----------|
| Fund > Department > Program > Type Code |  |                                      |                                      | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses  |
|                                         |  |                                      | 54451-Advertising                    |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |  |                                      | 54501-Operating Rentals/Leases       |                        | 24,000     |                         | 24,000     |          | -         |
|                                         |  |                                      | 54701-Public Utility Service         |                        | 100,000    |                         | 100,000    |          | -         |
|                                         |  |                                      | 54702-Utility Light/Power Service    |                        | 280,000    |                         | 280,000    |          | -         |
|                                         |  |                                      | 54706-Utility Natural Gas            |                        | 160,000    |                         | 160,000    |          | -         |
|                                         |  |                                      | 54804-Hardware Maintenance           |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |  |                                      | 54820-Software Maintenance           |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |  |                                      | 54842-IF Facility Repairs            |                        | 411,216    |                         | 426,167    |          | 14,951    |
|                                         |  |                                      | 54901-Misc Services/Charges          |                        | 4,000      |                         | 4,000      |          | -         |
|                                         |  |                                      | 54902-Registration/Schooling         |                        | 16,000     |                         | 16,000     |          | -         |
|                                         |  |                                      | 54903-Tuition Reimbursement          |                        | 5,000      |                         | 5,000      |          | -         |
|                                         |  |                                      | 54904-Oth Dues/Subscriptns/Membershp |                        | 8,000      |                         | 8,000      |          | -         |
|                                         |  |                                      | 54906-Laundry/Janitorial Services    |                        | 264,000    |                         | 264,000    |          | -         |
|                                         |  |                                      | 54908-Permits/Other Fees             |                        | 22,000     |                         | 22,000     |          | -         |
|                                         |  |                                      | 54909-Printing/Binding/Repro         |                        | 62,462     |                         | 75,082     |          | 12,620    |
|                                         |  |                                      | 54990-Bad Debt Expense/Nsf Checks    |                        | 100,000    |                         | 100,000    |          | -         |
|                                         |  |                                      | 80102-Operating Transfer Out-Debt    |                        | -          |                         | 855,008    |          | 855,008   |
|                                         |  | 43313-Community Project Support      |                                      | 5,000                  | 526,000    | 5,000                   | 526,000    | -        | -         |
|                                         |  | 36999-Other General Misc Revenue     |                                      | 5,000                  |            | 5,000                   |            | -        |           |
|                                         |  | 53103-Postage                        |                                      |                        | 40,000     |                         | 40,000     |          | -         |
|                                         |  | 53201-Operating Supplies             |                                      |                        | 4,000      |                         | 4,000      |          | -         |
|                                         |  | 54202-Advisory Technical Service     |                                      |                        | 462,000    |                         | 462,000    |          | -         |
|                                         |  | 54909-Printing/Binding/Repro         |                                      |                        | 20,000     |                         | 20,000     |          | -         |
|                                         |  | 44200-Recycling                      |                                      | 22,151,000             | 25,677,574 | 22,251,000              | 25,577,623 | 100,000  | (99,952)  |
|                                         |  | 34371-Collectn-Curbside Clean Green  |                                      | 16,541,000             |            | 16,641,000              |            | 100,000  |           |
|                                         |  | 34389-Misc Other Utility Revenues    |                                      | 3,910,000              |            | 3,910,000               |            | -        |           |
|                                         |  | 36911-Sale Of Recycling Materials    |                                      | 1,700,000              |            | 1,700,000               |            | -        |           |
|                                         |  | 51001-Base Wages                     |                                      |                        | 5,285,850  |                         | 5,239,432  |          | (46,419)  |
|                                         |  | 51210-Overtime                       |                                      |                        | 230,000    |                         | 230,000    |          | -         |
|                                         |  | 51220-Out Of Grade                   |                                      |                        | 30,000     |                         | 30,000     |          | -         |
|                                         |  | 51230-Shift Differential Premium     |                                      |                        | 3,000      |                         | 3,000      |          | -         |
|                                         |  | 51290-Longevity Pay                  |                                      |                        | 18,644     |                         | 18,122     |          | (522)     |
|                                         |  | 51400-Specialty Pay                  |                                      |                        | 14,000     |                         | 14,000     |          | -         |
|                                         |  | 51610-Clothing Allowance             |                                      |                        | 26,000     |                         | 26,000     |          | -         |
|                                         |  | 51640-Deferred Compensation-Matching |                                      |                        | 69,120     |                         | 68,904     |          | (216)     |
|                                         |  | 52110-Social Security                |                                      |                        | 405,794    |                         | 402,203    |          | (3,591)   |
|                                         |  | 52210-Retirement                     |                                      |                        | 583,494    |                         | 578,331    |          | (5,163)   |
|                                         |  | 52310-Medical Insurance              |                                      |                        | 784,175    |                         | 848,909    |          | 64,734    |
|                                         |  | 52320-Dental Insurance               |                                      |                        | 102,168    |                         | 102,168    |          | -         |
|                                         |  | 52330-Life Insurance                 |                                      |                        | 20,716     |                         | 20,294     |          | (421)     |
|                                         |  | 52400-Industrial Insurance           |                                      |                        | 11,825     |                         | 11,995     |          | 170       |
|                                         |  | 52600-Wa Paid Family & Medical Leave |                                      |                        | 13,899     |                         | 15,375     |          | 1,476     |
|                                         |  | 53201-Operating Supplies             |                                      |                        | 28,000     |                         | 28,000     |          | -         |
|                                         |  | 53204-Safety Supplies                |                                      |                        | 7,000      |                         | 7,000      |          | -         |
|                                         |  | 53210-Repair & Maintenance Supplies  |                                      |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |  | 53501-Small Tools                    |                                      |                        | 3,200      |                         | 3,200      |          | -         |
|                                         |  | 53502-Minor Equipment                |                                      |                        | 790,000    |                         | 790,000    |          | -         |
|                                         |  | 54101-Professional Services          |                                      |                        | 50,000     |                         | 50,000     |          | -         |
|                                         |  | 54201-Contractual Services           |                                      |                        | 8,200,000  |                         | 8,300,000  |          | 100,000   |
|                                         |  | 54801-Repairs/Maintenance            |                                      |                        | 120,000    |                         | 120,000    |          | -         |
|                                         |  | 54803-Equipment Repairs/Maintenance  |                                      |                        | 150,000    |                         | 150,000    |          | -         |
|                                         |  | 54841-IF Fleet Repairs/Maintenance   |                                      |                        | 6,620,000  |                         | 6,410,000  |          | (210,000) |
|                                         |  | 54845-IF Car Wash                    |                                      |                        | 80,000     |                         | 75,000     |          | (5,000)   |
|                                         |  | 54846-IF Vacuum                      |                                      |                        | 250        |                         | 250        |          | -         |
|                                         |  | 54848-IF Fuel                        |                                      |                        | 900,000    |                         | 700,000    |          | (200,000) |
|                                         |  | 54849-IF Compressed Natural Gas      |                                      |                        | 1,090,000  |                         | 1,295,000  |          | 205,000   |
|                                         |  | 54909-Printing/Binding/Repro         |                                      |                        | 36,440     |                         | 36,440     |          | -         |
|                                         |  | 54999-Other Misc Charges             |                                      |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |  | 45100-Solid Waste Operations         |                                      | 142,445,500            | 38,490,384 | 142,445,500             | 38,359,572 | -        | (130,811) |
|                                         |  | 32160-License/Permit-Prof&Occup      |                                      | 4,000                  |            | 4,000                   |            | -        |           |
|                                         |  | 34373-Collection Service-Ar          |                                      | 74,675,000             |            | 74,675,000              |            | -        |           |
|                                         |  | 34374-Collection Service-Commercial  |                                      | 65,338,000             |            | 65,338,000              |            | -        |           |
|                                         |  | 34375-Collection Service-Government  |                                      | 857,500                |            | 857,500                 |            | -        |           |
|                                         |  | 36111-Investment Interest/Dividends  |                                      | 955,000                |            | 955,000                 |            | -        |           |
|                                         |  | 36293-Equipment Rental               |                                      | 600,000                |            | 600,000                 |            | -        |           |
|                                         |  | 36910-Sale Of Scrap/Junk/Surplus     |                                      | 5,000                  |            | 5,000                   |            | -        |           |
|                                         |  | 36942-Damage Claims                  |                                      | 2,000                  |            | 2,000                   |            | -        |           |
|                                         |  | 36999-Other General Misc Revenue     |                                      | 9,000                  |            | 9,000                   |            | -        |           |
|                                         |  | 51001-Base Wages                     |                                      |                        | 12,198,474 |                         | 12,103,547 |          | (94,927)  |
|                                         |  | 51210-Overtime                       |                                      |                        | 760,000    |                         | 760,000    |          | -         |
|                                         |  | 51220-Out Of Grade                   |                                      |                        | 60,000     |                         | 60,000     |          | -         |
|                                         |  | 51225-Standby Pay                    |                                      |                        | 3,000      |                         | 3,000      |          | -         |
|                                         |  | 51230-Shift Differential Premium     |                                      |                        | 14,000     |                         | 14,000     |          | -         |
|                                         |  | 51290-Longevity Pay                  |                                      |                        | 42,369     |                         | 41,012     |          | (1,357)   |
|                                         |  | 51400-Specialty Pay                  |                                      |                        | 27,200     |                         | 27,200     |          | -         |
|                                         |  | 51610-Clothing Allowance             |                                      |                        | 60,000     |                         | 60,000     |          | -         |
|                                         |  | 51640-Deferred Compensation-Matching |                                      |                        | 154,368    |                         | 156,960    |          | 2,592     |
|                                         |  | 52110-Social Security                |                                      |                        | 936,425    |                         | 929,059    |          | (7,366)   |
|                                         |  | 52210-Retirement                     |                                      |                        | 1,346,493  |                         | 1,335,902  |          | (10,591)  |
|                                         |  | 52310-Medical Insurance              |                                      |                        | 2,000,798  |                         | 2,108,753  |          | 107,955   |
|                                         |  | 52320-Dental Insurance               |                                      |                        | 236,016    |                         | 236,016    |          | -         |
|                                         |  | 52330-Life Insurance                 |                                      |                        | 47,778     |                         | 46,869     |          | (909)     |
|                                         |  | 52400-Industrial Insurance           |                                      |                        | 27,591     |                         | 27,988     |          | 397       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|        |              |           |                                       | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |           |
|--------|--------------|-----------|---------------------------------------|------------------------|------------|-------------------------|------------|----------|-----------|
| Fund > | Department > | Program > | Type Code                             | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses  |
|        |              |           | 52600-Wa Paid Family & Medical Leave  |                        | 32,073     |                         | 35,468     |          | 3,395     |
|        |              |           | 53201-Operating Supplies              |                        | 64,000     |                         | 64,000     |          | -         |
|        |              |           | 53202-Clothing                        |                        | 400        |                         | 400        |          | -         |
|        |              |           | 53204-Safety Supplies                 |                        | 10,000     |                         | 10,000     |          | -         |
|        |              |           | 53210-Repair & Maintenance Supplies   |                        | 2,000      |                         | 2,000      |          | -         |
|        |              |           | 53501-Small Tools                     |                        | 6,000      |                         | 6,000      |          | -         |
|        |              |           | 53502-Minor Equipment                 |                        | 1,138,000  |                         | 1,138,000  |          | -         |
|        |              |           | 54201-Contractual Services            |                        | 234,000    |                         | 234,000    |          | -         |
|        |              |           | 54501-Operating Rentals/Leases        |                        | 20,000     |                         | 20,000     |          | -         |
|        |              |           | 54703-Util Garbage/Waste Removal      |                        | 4,638,000  |                         | 4,638,000  |          | -         |
|        |              |           | 54801-Repairs/Maintenance             |                        | 336,000    |                         | 336,000    |          | -         |
|        |              |           | 54803-Equipment Repairs/Maintenance   |                        | 1,320,000  |                         | 1,320,000  |          | -         |
|        |              |           | 54841-IF Fleet Repairs/Maintenance    |                        | 10,140,000 |                         | 9,820,000  |          | (320,000) |
|        |              |           | 54844-IF Fleet Communications         |                        | 25,000     |                         | 25,000     |          | -         |
|        |              |           | 54845-IF Car Wash                     |                        | 200,000    |                         | 170,000    |          | (30,000)  |
|        |              |           | 54846-IF Vacuum                       |                        | 400        |                         | 400        |          | -         |
|        |              |           | 54848-IF Fuel                         |                        | 1,200,000  |                         | 1,075,000  |          | (125,000) |
|        |              |           | 54849-IF Compressed Natural Gas       |                        | 1,110,000  |                         | 1,455,000  |          | 345,000   |
|        |              |           | 54899-Misc Repairs/Maintenance        |                        | 2,000      |                         | 2,000      |          | -         |
|        |              |           | 54902-Registration/Schooling          |                        | 24,000     |                         | 24,000     |          | -         |
|        |              |           | 54909-Printing/Binding/Repro          |                        | 24,000     |                         | 24,000     |          | -         |
|        |              |           | 54999-Other Misc Charges              |                        | 50,000     |                         | 50,000     |          | -         |
|        |              |           | 45700-Central Service Center          |                        | 553,147    |                         | 553,345    |          | 198       |
|        |              |           | 53201-Operating Supplies              |                        | 210,000    |                         | 210,000    |          | -         |
|        |              |           | 53210-Repair & Maintenance Supplies   |                        | 2,000      |                         | 2,000      |          | -         |
|        |              |           | 53502-Minor Equipment                 |                        | 10,000     |                         | 10,000     |          | -         |
|        |              |           | 54101-Professional Services           |                        | 20,000     |                         | 20,000     |          | -         |
|        |              |           | 54134-IF Custodial Service            |                        | 131,547    |                         | 131,745    |          | 198       |
|        |              |           | 54201-Contractual Services            |                        | 56,000     |                         | 56,000     |          | -         |
|        |              |           | 54206-Snow Removal Services           |                        | 14,000     |                         | 14,000     |          | -         |
|        |              |           | 54501-Operating Rentals/Leases        |                        | 6,000      |                         | 6,000      |          | -         |
|        |              |           | 54801-Repairs/Maintenance             |                        | 20,000     |                         | 20,000     |          | -         |
|        |              |           | 54802-Building Repairs/Maintenance    |                        | 10,000     |                         | 10,000     |          | -         |
|        |              |           | 54803-Equipment Repairs/Maintenance   |                        | 10,000     |                         | 10,000     |          | -         |
|        |              |           | 54860-IF Facilities Direct Billed     |                        | 50,000     |                         | 50,000     |          | -         |
|        |              |           | 54899-Misc Repairs/Maintenance        |                        | 6,000      |                         | 6,000      |          | -         |
|        |              |           | 54920-Alarm/Security Services         |                        | 4,000      |                         | 4,000      |          | -         |
|        |              |           | 54999-Other Misc Charges              |                        | 3,600      |                         | 3,600      |          | -         |
|        |              |           | 45900-Solid Waste 6-Year Capital Plan |                        | 10,045,000 |                         | 10,908,841 |          | 863,841   |
|        |              |           | 56301-Other Improvements              |                        | 238,000    |                         | 238,000    |          | -         |
|        |              |           | 56401-Machinery/Equipment             |                        | 1,060,000  |                         | 1,275,000  |          | 215,000   |
|        |              |           | 56404-Vehicles                        |                        | 8,747,000  |                         | 9,395,841  |          | 648,841   |
| 4530 - | Solid Waste  | Landfills |                                       | 304,790                | 1,622,770  | 304,790                 | 1,580,444  | -        | (42,326)  |
|        |              |           | 30210-Administration                  |                        | 21,582     |                         | 19,256     |          | (2,326)   |
|        |              |           | 54124-IF Office Performance Mgmt Svc  |                        | 1,932      |                         | 1,198      |          | (734)     |
|        |              |           | 54131-IF Risk Managment               |                        | 563        |                         | 2,590      |          | 2,027     |
|        |              |           | 54141-IF Other Professional Services  |                        | 19,087     |                         | 15,468     |          | (3,619)   |
|        |              |           | 44800-North Landfill                  | 304,790                | 530,600    | 304,790                 | 530,600    | -        | -         |
|        |              |           | 34361-NsIf Disposal-Govt              | 262,750                |            | 262,750                 |            | -        | -         |
|        |              |           | 34372-Disposal Chgs On Account        | 42,040                 |            | 42,040                  |            | -        | -         |
|        |              |           | 53201-Operating Supplies              |                        | 1,000      |                         | 1,000      |          | -         |
|        |              |           | 53203-Chemical/Lab Supplies           |                        | 3,000      |                         | 3,000      |          | -         |
|        |              |           | 53210-Repair & Maintenance Supplies   |                        | 6,000      |                         | 6,000      |          | -         |
|        |              |           | 53303-Motor Fuel-Outside Vendor       |                        | 6,000      |                         | 6,000      |          | -         |
|        |              |           | 53502-Minor Equipment                 |                        | 1,000      |                         | 1,000      |          | -         |
|        |              |           | 54101-Professional Services           |                        | 30,000     |                         | 30,000     |          | -         |
|        |              |           | 54201-Contractual Services            |                        | 108,150    |                         | 108,150    |          | -         |
|        |              |           | 54209-It/Data Services                |                        | 4,450      |                         | 4,450      |          | -         |
|        |              |           | 54212-Landscape/Grounds Maint         |                        | 36,000     |                         | 36,000     |          | -         |
|        |              |           | 54302-Cell Phone                      |                        | 800        |                         | 800        |          | -         |
|        |              |           | 54501-Operating Rentals/Leases        |                        | 33,500     |                         | 33,500     |          | -         |
|        |              |           | 54701-Public Utility Service          |                        | 8,000      |                         | 8,000      |          | -         |
|        |              |           | 54702-Utility Light/Power Service     |                        | 22,500     |                         | 22,500     |          | -         |
|        |              |           | 54801-Repairs/Maintenance             |                        | 11,000     |                         | 11,000     |          | -         |
|        |              |           | 54802-Building Repairs/Maintenance    |                        | 6,000      |                         | 6,000      |          | -         |
|        |              |           | 54803-Equipment Repairs/Maintenance   |                        | 20,000     |                         | 20,000     |          | -         |
|        |              |           | 54841-IF Fleet Repairs/Maintenance    |                        | 100,000    |                         | 100,000    |          | -         |
|        |              |           | 54845-IF Car Wash                     |                        | 200        |                         | 200        |          | -         |
|        |              |           | 54848-IF Fuel                         |                        | 65,000     |                         | 65,000     |          | -         |
|        |              |           | 54904-Oth Dues/Subscriptns/Membership |                        | 2,000      |                         | 2,000      |          | -         |
|        |              |           | 54906-Laundry/Janitorial Services     |                        | 5,000      |                         | 5,000      |          | -         |
|        |              |           | 54908-Permits/Other Fees              |                        | 37,000     |                         | 37,000     |          | -         |
|        |              |           | 54920-Alarm/Security Services         |                        | 24,000     |                         | 24,000     |          | -         |
|        |              |           | 44850-Landfill Closure                |                        | 276,960    |                         | 276,960    |          | -         |
|        |              |           | 53201-Operating Supplies              |                        | 1,000      |                         | 1,000      |          | -         |
|        |              |           | 53203-Chemical/Lab Supplies           |                        | 3,000      |                         | 3,000      |          | -         |
|        |              |           | 53210-Repair & Maintenance Supplies   |                        | 6,000      |                         | 6,000      |          | -         |
|        |              |           | 53501-Small Tools                     |                        | 200        |                         | 200        |          | -         |
|        |              |           | 53502-Minor Equipment                 |                        | 1,000      |                         | 1,000      |          | -         |
|        |              |           | 54101-Professional Services           |                        | 30,000     |                         | 30,000     |          | -         |
|        |              |           | 54201-Contractual Services            |                        | 90,000     |                         | 90,000     |          | -         |
|        |              |           | 54209-It/Data Services                |                        | 500        |                         | 500        |          | -         |
|        |              |           | 54212-Landscape/Grounds Maint         |                        | 36,000     |                         | 36,000     |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                  |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|-----------------------------------------|------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code |                  |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
|                                         |                  | 54267-Wa Dept Of Ecology             |  |                        | 5,000      |                         | 5,000      |           | -         |
|                                         |                  | 54301-Telephone                      |  |                        | 1,500      |                         | 1,500      |           | -         |
|                                         |                  | 54302-Cell Phone                     |  |                        | 1,200      |                         | 1,200      |           | -         |
|                                         |                  | 54702-Utility Light/Power Service    |  |                        | 44,750     |                         | 44,750     |           | -         |
|                                         |                  | 54801-Repairs/Maintenance            |  |                        | 13,500     |                         | 13,500     |           | -         |
|                                         |                  | 54802-Building Repairs/Maintenance   |  |                        | 6,205      |                         | 6,205      |           | -         |
|                                         |                  | 54803-Equipment Repairs/Maintenance  |  |                        | 10,000     |                         | 10,000     |           | -         |
|                                         |                  | 54908-Permits/Other Fees             |  |                        | 3,105      |                         | 3,105      |           | -         |
|                                         |                  | 54920-Alarm/Security Services        |  |                        | 24,000     |                         | 24,000     |           | -         |
|                                         |                  | 45300-6YR Planned Maint              |  |                        | 630,000    |                         | 590,000    |           | (40,000)  |
|                                         |                  | 54803-Equipment Repairs/Maintenance  |  |                        | 630,000    |                         | 590,000    |           | (40,000)  |
|                                         |                  | 45600-South Landfill                 |  |                        | 163,628    |                         | 163,628    |           | -         |
|                                         |                  | 53201-Operating Supplies             |  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |                  | 53203-Chemical/Lab Supplies          |  |                        | 5,000      |                         | 5,000      |           | -         |
|                                         |                  | 53210-Repair & Maintenance Supplies  |  |                        | 10,000     |                         | 10,000     |           | -         |
|                                         |                  | 53502-Minor Equipment                |  |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |                  | 54101-Professional Services          |  |                        | 30,000     |                         | 30,000     |           | -         |
|                                         |                  | 54201-Contractual Services           |  |                        | 53,606     |                         | 53,606     |           | -         |
|                                         |                  | 54209-It/Data Services               |  |                        | 800        |                         | 800        |           | -         |
|                                         |                  | 54212-Landscape/Grounds Maint        |  |                        | 21,822     |                         | 21,822     |           | -         |
|                                         |                  | 54264-Wa Dept Of Revenue             |  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |                  | 54302-Cell Phone                     |  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |                  | 54501-Operating Rentals/Leases       |  |                        | 3,000      |                         | 3,000      |           | -         |
|                                         |                  | 54701-Public Utility Service         |  |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |                  | 54702-Utility Light/Power Service    |  |                        | 6,400      |                         | 6,400      |           | -         |
|                                         |                  | 54801-Repairs/Maintenance            |  |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |                  | 54802-Building Repairs/Maintenance   |  |                        | 4,000      |                         | 4,000      |           | -         |
|                                         |                  | 54803-Equipment Repairs/Maintenance  |  |                        | 8,000      |                         | 8,000      |           | -         |
|                                         |                  | 54908-Permits/Other Fees             |  |                        | 6,000      |                         | 6,000      |           | -         |
|                                         |                  | 54920-Alarm/Security Services        |  |                        | 6,000      |                         | 6,000      |           | -         |
| 4600-Golf Fund                          |                  |                                      |  | 13,084,202             | 13,648,184 | 14,111,502              | 15,185,179 | 1,027,300 | 1,536,995 |
|                                         | 4600 - Golf Fund |                                      |  | 13,084,202             | 13,648,184 | 14,111,502              | 15,185,179 | 1,027,300 | 1,536,995 |
|                                         |                  | 30210-Administration                 |  |                        | 2,226,463  |                         | 2,388,523  |           | 162,060   |
|                                         |                  | 51001-Base Wages                     |  |                        | 82,602     |                         | 82,689     |           | 87        |
|                                         |                  | 51002-Temp/Seasonal Wages            |  |                        | 12,806     |                         | 12,806     |           | -         |
|                                         |                  | 51290-Longevity Pay                  |  |                        | 286        |                         | 286        |           | -         |
|                                         |                  | 51605-Cell Phone Allowance           |  |                        | 100        |                         | 100        |           | -         |
|                                         |                  | 51640-Deferred Compensation-Matching |  |                        | 1,152      |                         | 1,152      |           | 0         |
|                                         |                  | 52110-Social Security                |  |                        | 7,379      |                         | 7,386      |           | 7         |
|                                         |                  | 52210-Retirement                     |  |                        | 9,118      |                         | 9,127      |           | 10        |
|                                         |                  | 52310-Medical Insurance              |  |                        | 8,051      |                         | 8,476      |           | 425       |
|                                         |                  | 52320-Dental Insurance               |  |                        | 1,355      |                         | 1,355      |           | -         |
|                                         |                  | 52330-Life Insurance                 |  |                        | 325        |                         | 322        |           | (3)       |
|                                         |                  | 52340-Disability Insurance           |  |                        | 153        |                         | 153        |           | 0         |
|                                         |                  | 52400-Industrial Insurance           |  |                        | 158        |                         | 160        |           | 2         |
|                                         |                  | 52600-Wa Paid Family & Medical Leave |  |                        | 217        |                         | 243        |           | 26        |
|                                         |                  | 53103-Postage                        |  |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |                  | 54122-IF City Indirect Costs         |  |                        | 160,133    |                         | 173,911    |           | 13,778    |
|                                         |                  | 54124-IF Office Performance Mgmt Svc |  |                        | 18,043     |                         | 12,191     |           | (5,852)   |
|                                         |                  | 54127-IF Centralized Purchasing      |  |                        | 38,938     |                         | 44,196     |           | 5,258     |
|                                         |                  | 54128-IF Centralized Accounting      |  |                        | 94,790     |                         | 96,286     |           | 1,496     |
|                                         |                  | 54131-IF Risk Managment              |  |                        | 105,172    |                         | 83,437     |           | (21,735)  |
|                                         |                  | 54132-IF Unemployment                |  |                        | 86,222     |                         | 93,105     |           | 6,883     |
|                                         |                  | 54133-IF Workers' Comp               |  |                        | 51,025     |                         | 49,807     |           | (1,218)   |
|                                         |                  | 54205-Background Checks              |  |                        | 2,500      |                         | 2,500      |           | -         |
|                                         |                  | 54302-Cell Phone                     |  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |                  | 54321-IF IT Expenses                 |  |                        | 176,149    |                         | 148,750    |           | (27,399)  |
|                                         |                  | 54324-IF IT Replacement              |  |                        | 15,018     |                         | 7,509      |           | (7,509)   |
|                                         |                  | 54401-Airfare                        |  |                        | 2,400      |                         | 2,400      |           | -         |
|                                         |                  | 54402-Local Mileage                  |  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |                  | 54451-Advertising                    |  |                        | 109,000    |                         | 109,000    |           | -         |
|                                         |                  | 54901-Misc Services/Charges          |  |                        | 2,000      |                         | 26,000     |           | 24,000    |
|                                         |                  | 54902-Registration/Schooling         |  |                        | 5,000      |                         | 5,000      |           | -         |
|                                         |                  | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 4,400      |                         | 4,400      |           | -         |
|                                         |                  | 54908-Permits/Other Fees             |  |                        | 800        |                         | 800        |           | -         |
|                                         |                  | 54909-Printing/Binding/Repro         |  |                        | -          |                         | 730        |           | 730       |
|                                         |                  | 80102-Operating Transfer Out-Debt    |  |                        | 1,227,172  |                         | 1,400,247  |           | 173,075   |
|                                         |                  | 55100-Golf Administration            |  | 286,010                | 3,094,351  | 313,310                 | 3,647,086  | 27,300    | 552,735   |
|                                         |                  | 34731-Activity Fees                  |  | 242,610                |            | 242,610                 |            | -         |           |
|                                         |                  | 34733-Membership Income              |  | 32,400                 |            | 32,400                  |            | -         |           |
|                                         |                  | 34734-Activity Fees Discounted       |  | 11,000                 |            | 11,000                  |            | -         |           |
|                                         |                  | 39724-From Park Fund                 |  | -                      |            | 27,300                  |            | 27,300    |           |
|                                         |                  | 51001-Base Wages                     |  |                        | 431,118    |                         | 431,365    |           | 247       |
|                                         |                  | 51290-Longevity Pay                  |  |                        | 1,303      |                         | 1,303      |           | -         |
|                                         |                  | 51605-Cell Phone Allowance           |  |                        | 100        |                         | 100        |           | -         |
|                                         |                  | 51640-Deferred Compensation-Matching |  |                        | 7,056      |                         | 7,056      |           | -         |
|                                         |                  | 52110-Social Security                |  |                        | 33,080     |                         | 33,099     |           | 19        |
|                                         |                  | 52210-Retirement                     |  |                        | 47,566     |                         | 47,593     |           | 27        |
|                                         |                  | 52310-Medical Insurance              |  |                        | 44,467     |                         | 46,783     |           | 2,315     |
|                                         |                  | 52320-Dental Insurance               |  |                        | 6,537      |                         | 6,537      |           | -         |
|                                         |                  | 52330-Life Insurance                 |  |                        | 1,687      |                         | 1,668      |           | (19)      |
|                                         |                  | 52340-Disability Insurance           |  |                        | 544        |                         | 544        |           | -         |
|                                         |                  | 52400-Industrial Insurance           |  |                        | 760        |                         | 771        |           | 11        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                      |           |           | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |          | Change |         |
|-----------------------------------------|--------------------------------------|-----------|-----------|------------------------|-----------|-------------------------|----------|--------|---------|
| Fund > Department > Program > Type Code |                                      | Revenues  | Expenses  | Revenues               | Expenses  | Revenues                | Expenses |        |         |
|                                         | 52600-Wa Paid Family & Medical Leave |           |           | 1,133                  |           | 1,267                   |          |        | 134     |
|                                         | 53201-Operating Supplies             |           |           | 1,800                  |           | 1,800                   |          |        | -       |
|                                         | 53502-Minor Equipment                |           |           | 400                    |           | 400                     |          |        | -       |
|                                         | 54402-Local Mileage                  |           |           | 800                    |           | 800                     |          |        | -       |
|                                         | 54801-Repairs/Maintenance            |           |           | 44,000                 |           | 44,000                  |          |        | -       |
|                                         | 54902-Registration/Schooling         |           |           | 2,000                  |           | 2,000                   |          |        | -       |
|                                         | 56203-Building Improvements          |           |           | 200,000                |           | 250,000                 |          |        | 50,000  |
|                                         | 56301-Other Improvements             |           |           | 500,000                |           | 750,000                 |          |        | 250,000 |
|                                         | 56409-Computer/Micro Equipment       |           |           | 20,000                 |           | 20,000                  |          |        | -       |
|                                         | 56701-Reserve For Capital Outlay     |           |           | 1,750,000              |           | 2,000,000               |          |        | 250,000 |
| 55200-Golf Downriver Golf Course        |                                      | 3,771,888 | 2,146,065 | 4,021,888              | 2,325,163 | 250,000                 |          |        | 179,098 |
|                                         | 34731-Activity Fees                  | 2,513,108 |           | 2,763,108              |           | 250,000                 |          |        |         |
|                                         | 34733-Membership Income              | 126,392   |           | 126,392                |           | -                       |          |        |         |
|                                         | 34734-Activity Fees Discounted       | 1,055,728 |           | 1,055,728              |           | -                       |          |        |         |
|                                         | 34799-Other Misc                     | 54,660    |           | 54,660                 |           | -                       |          |        |         |
|                                         | 36281-Concessions                    | 2,000     |           | 2,000                  |           | -                       |          |        |         |
|                                         | 36999-Other General Misc Revenue     | 20,000    |           | 20,000                 |           | -                       |          |        |         |
|                                         | 51001-Base Wages                     |           | 473,069   |                        | 482,716   |                         |          |        | 9,647   |
|                                         | 51002-Temp/Seasonal Wages            |           | 359,279   |                        | 359,279   |                         |          |        | -       |
|                                         | 51210-Overtime                       |           | 5,500     |                        | 5,500     |                         |          |        | -       |
|                                         | 51220-Out Of Grade                   |           | 2,200     |                        | 2,200     |                         |          |        | -       |
|                                         | 51230-Shift Differential Premium     |           | 400       |                        | 400       |                         |          |        | -       |
|                                         | 51250-Terminated Sick Leave Pay      |           | 7,000     |                        | 7,000     |                         |          |        | -       |
|                                         | 51260-Terminated Vacation Leave Pay  |           | 6,000     |                        | 6,000     |                         |          |        | -       |
|                                         | 51290-Longevity Pay                  |           | 1,779     |                        | 1,815     |                         |          |        | 36      |
|                                         | 51400-Specialty Pay                  |           | 600       |                        | 600       |                         |          |        | -       |
|                                         | 51640-Deferred Compensation-Matching |           | 8,640     |                        | 8,640     |                         |          |        | -       |
|                                         | 52110-Social Security                |           | 65,457    |                        | 66,198    |                         |          |        | 741     |
|                                         | 52210-Retirement                     |           | 52,233    |                        | 53,298    |                         |          |        | 1,065   |
|                                         | 52310-Medical Insurance              |           | 76,239    |                        | 86,596    |                         |          |        | 10,358  |
|                                         | 52320-Dental Insurance               |           | 6,912     |                        | 6,912     |                         |          |        | -       |
|                                         | 52330-Life Insurance                 |           | 1,856     |                        | 1,869     |                         |          |        | 13      |
|                                         | 52400-Industrial Insurance           |           | 1,014     |                        | 1,029     |                         |          |        | 15      |
|                                         | 52600-Wa Paid Family & Medical Leave |           | 1,244     |                        | 1,424     |                         |          |        | 180     |
|                                         | 53201-Operating Supplies             |           | 222,025   |                        | 222,025   |                         |          |        | -       |
|                                         | 53202-Clothing                       |           | 9,000     |                        | 9,000     |                         |          |        | -       |
|                                         | 53302-Lubricants                     |           | 2,000     |                        | 2,000     |                         |          |        | -       |
|                                         | 53303-Motor Fuel-Outside Vendor      |           | 104,000   |                        | 104,000   |                         |          |        | -       |
|                                         | 53501-Small Tools                    |           | 9,000     |                        | 9,000     |                         |          |        | -       |
|                                         | 54101-Professional Services          |           | 18,000    |                        | 18,000    |                         |          |        | -       |
|                                         | 54201-Contractual Services           |           | 21,000    |                        | 63,000    |                         |          |        | 42,000  |
|                                         | 54212-Landscape/Grounds Maint        |           | 35,000    |                        | 45,000    |                         |          |        | 10,000  |
|                                         | 54264-Wa Dept Of Revenue             |           | 19,600    |                        | 19,600    |                         |          |        | -       |
|                                         | 54301-Telephone                      |           | 7,600     |                        | 7,600     |                         |          |        | -       |
|                                         | 54302-Cell Phone                     |           | 2,000     |                        | 2,000     |                         |          |        | -       |
|                                         | 54303-Mobile Broadband               |           | 1,000     |                        | 1,000     |                         |          |        | -       |
|                                         | 54501-Operating Rentals/Leases       |           | 25,050    |                        | 25,050    |                         |          |        | -       |
|                                         | 54701-Public Utility Service         |           | 108,000   |                        | 184,236   |                         |          |        | 76,236  |
|                                         | 54702-Utility Light/Power Service    |           | 53,000    |                        | 53,000    |                         |          |        | -       |
|                                         | 54703-Util Garbage/Waste Removal     |           | 9,270     |                        | 9,270     |                         |          |        | -       |
|                                         | 54706-Utility Natural Gas            |           | 14,420    |                        | 14,420    |                         |          |        | -       |
|                                         | 54707-Stormwater Fees                |           | 7,828     |                        | 7,828     |                         |          |        | -       |
|                                         | 54801-Repairs/Maintenance            |           | 80,000    |                        | 80,000    |                         |          |        | -       |
|                                         | 54802-Building Repairs/Maintenance   |           | 35,000    |                        | 45,000    |                         |          |        | 10,000  |
|                                         | 54841-IF Fleet Repairs/Maintenance   |           | 6,000     |                        | 6,000     |                         |          |        | -       |
|                                         | 54850-Other Repairs/Maintenance      |           | 49,450    |                        | 49,450    |                         |          |        | -       |
|                                         | 54852-General Repairs/Maint          |           | 52,800    |                        | 52,800    |                         |          |        | -       |
|                                         | 54899-Misc Repairs/Maintenance       |           | 69,300    |                        | 69,300    |                         |          |        | -       |
|                                         | 54901-Misc Services/Charges          |           | 4,000     |                        | 4,000     |                         |          |        | -       |
|                                         | 54908-Permits/Other Fees             |           | 1,300     |                        | 1,300     |                         |          |        | -       |
|                                         | 54909-Printing/Binding/Repro         |           | 1,000     |                        | 1,000     |                         |          |        | -       |
|                                         | 54914-Bank Fees                      |           | 110,000   |                        | 128,809   |                         |          |        | 18,809  |
| 55300-Golf Esmeralda Golf Course        |                                      | 2,892,790 | 2,087,426 | 3,142,790              | 2,272,856 | 250,000                 |          |        | 185,429 |
|                                         | 34731-Activity Fees                  | 1,925,770 |           | 2,175,770              |           | 250,000                 |          |        |         |
|                                         | 34733-Membership Income              | 126,392   |           | 126,392                |           | -                       |          |        |         |
|                                         | 34734-Activity Fees Discounted       | 819,028   |           | 819,028                |           | -                       |          |        |         |
|                                         | 36281-Concessions                    | 1,600     |           | 1,600                  |           | -                       |          |        |         |
|                                         | 36999-Other General Misc Revenue     | 20,000    |           | 20,000                 |           | -                       |          |        |         |
|                                         | 51001-Base Wages                     |           | 472,428   |                        | 481,995   |                         |          |        | 9,567   |
|                                         | 51002-Temp/Seasonal Wages            |           | 360,269   |                        | 360,269   |                         |          |        | -       |
|                                         | 51210-Overtime                       |           | 2,600     |                        | 2,600     |                         |          |        | -       |
|                                         | 51220-Out Of Grade                   |           | 1,200     |                        | 1,200     |                         |          |        | -       |
|                                         | 51250-Terminated Sick Leave Pay      |           | 11,400    |                        | 11,400    |                         |          |        | -       |
|                                         | 51260-Terminated Vacation Leave Pay  |           | 8,000     |                        | 8,000     |                         |          |        | -       |
|                                         | 51290-Longevity Pay                  |           | 2,422     |                        | 2,487     |                         |          |        | 65      |
|                                         | 51400-Specialty Pay                  |           | 600       |                        | 600       |                         |          |        | -       |
|                                         | 51640-Deferred Compensation-Matching |           | 8,640     |                        | 8,640     |                         |          |        | -       |
|                                         | 52110-Social Security                |           | 65,537    |                        | 66,274    |                         |          |        | 737     |
|                                         | 52210-Retirement                     |           | 52,233    |                        | 53,293    |                         |          |        | 1,060   |
|                                         | 52310-Medical Insurance              |           | 92,887    |                        | 97,568    |                         |          |        | 4,681   |
|                                         | 52320-Dental Insurance               |           | 9,288     |                        | 9,288     |                         |          |        | -       |
|                                         | 52330-Life Insurance                 |           | 1,856     |                        | 1,869     |                         |          |        | 13      |
|                                         | 52400-Industrial Insurance           |           | 1,014     |                        | 1,029     |                         |          |        | 15      |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                          |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|--|------------------------------------------|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |  |                                          |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |  |                                          | 52600-Wa Paid Family & Medical Leave |                        | 1,244     |                         | 1,424     |          | 180      |
|                                         |  |                                          | 53201-Operating Supplies             |                        | 190,000   |                         | 193,000   |          | 3,000    |
|                                         |  |                                          | 53202-Clothing                       |                        | 15,000    |                         | 15,000    |          | -        |
|                                         |  |                                          | 53302-Lubricants                     |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |                                          | 53303-Motor Fuel-Outside Vendor      |                        | 70,000    |                         | 70,000    |          | -        |
|                                         |  |                                          | 53501-Small Tools                    |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |  |                                          | 54201-Contractual Services           |                        | 16,000    |                         | 102,000   |          | 86,000   |
|                                         |  |                                          | 54209-It/Data Services               |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |                                          | 54212-Landscape/Grounds Maint        |                        | 35,000    |                         | 45,000    |          | 10,000   |
|                                         |  |                                          | 54264-Wa Dept Of Revenue             |                        | 17,000    |                         | 17,000    |          | -        |
|                                         |  |                                          | 54301-Telephone                      |                        | 5,800     |                         | 5,800     |          | -        |
|                                         |  |                                          | 54302-Cell Phone                     |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |                                          | 54303-Mobile Broadband               |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |                                          | 54501-Operating Rentals/Leases       |                        | 25,050    |                         | 25,050    |          | -        |
|                                         |  |                                          | 54701-Public Utility Service         |                        | 168,000   |                         | 205,160   |          | 37,160   |
|                                         |  |                                          | 54702-Utility Light/Power Service    |                        | 48,000    |                         | 48,000    |          | -        |
|                                         |  |                                          | 54703-Util Garbage/Waste Removal     |                        | 8,240     |                         | 8,240     |          | -        |
|                                         |  |                                          | 54706-Utility Natural Gas            |                        | 14,420    |                         | 14,420    |          | -        |
|                                         |  |                                          | 54707-Stormwater Fees                |                        | 6,798     |                         | 6,798     |          | -        |
|                                         |  |                                          | 54801-Repairs/Maintenance            |                        | 61,000    |                         | 61,000    |          | -        |
|                                         |  |                                          | 54802-Building Repairs/Maintenance   |                        | 35,000    |                         | 45,000    |          | 10,000   |
|                                         |  |                                          | 54803-Equipment Repairs/Maintenance  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |                                          | 54841-IF Fleet Repairs/Maintenance   |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |  |                                          | 54850-Other Repairs/Maintenance      |                        | 57,000    |                         | 57,000    |          | -        |
|                                         |  |                                          | 54852-General Repairs/Maint          |                        | 44,000    |                         | 46,000    |          | 2,000    |
|                                         |  |                                          | 54899-Misc Repairs/Maintenance       |                        | 55,000    |                         | 55,000    |          | -        |
|                                         |  |                                          | 54901-Misc Services/Charges          |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  |                                          | 54908-Permits/Other Fees             |                        | 500       |                         | 500       |          | -        |
|                                         |  |                                          | 54909-Printing/Binding/Repro         |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |                                          | 54914-Bank Fees                      |                        | 100,000   |                         | 120,952   |          | 20,952   |
|                                         |  | 55400-Golf Indian Canyon Golf Course     |                                      | 2,892,942              | 1,978,729 | 3,142,942               | 2,191,662 | 250,000  | 212,933  |
|                                         |  | 34731-Activity Fees                      |                                      | 2,226,204              |           | 2,476,204               |           | 250,000  |          |
|                                         |  | 34733-Membership Income                  |                                      | 126,392                |           | 126,392                 |           | -        |          |
|                                         |  | 34734-Activity Fees Discounted           |                                      | 508,346                |           | 508,346                 |           | -        |          |
|                                         |  | 36140-Interest On Cont/Notes/Ar          |                                      | 6,000                  |           | 6,000                   |           | -        |          |
|                                         |  | 36910-Sale Of Scrap/Junk/Surplus         |                                      | 6,000                  |           | 6,000                   |           | -        |          |
|                                         |  | 36999-Other General Misc Revenue         |                                      | 20,000                 |           | 20,000                  |           | -        |          |
|                                         |  | 51001-Base Wages                         |                                      |                        | 451,038   |                         | 467,898   |          | 16,860   |
|                                         |  | 51002-Temp/Seasonal Wages                |                                      |                        | 366,300   |                         | 366,300   |          | -        |
|                                         |  | 51210-Overtime                           |                                      |                        | 10,600    |                         | 10,600    |          | -        |
|                                         |  | 51220-Out Of Grade                       |                                      |                        | 600       |                         | 600       |          | -        |
|                                         |  | 51290-Longevity Pay                      |                                      |                        | 1,340     |                         | 1,740     |          | 400      |
|                                         |  | 51640-Deferred Compensation-Matching     |                                      |                        | 8,064     |                         | 6,912     |          | (1,152)  |
|                                         |  | 52110-Social Security                    |                                      |                        | 64,307    |                         | 65,627    |          | 1,320    |
|                                         |  | 52210-Retirement                         |                                      |                        | 49,762    |                         | 51,660    |          | 1,899    |
|                                         |  | 52310-Medical Insurance                  |                                      |                        | 86,296    |                         | 68,227    |          | (18,068) |
|                                         |  | 52320-Dental Insurance                   |                                      |                        | 9,288     |                         | 8,100     |          | (1,188)  |
|                                         |  | 52330-Life Insurance                     |                                      |                        | 1,754     |                         | 1,806     |          | 52       |
|                                         |  | 52400-Industrial Insurance               |                                      |                        | 1,014     |                         | 1,029     |          | 15       |
|                                         |  | 52600-Wa Paid Family & Medical Leave     |                                      |                        | 1,185     |                         | 1,381     |          | 196      |
|                                         |  | 53201-Operating Supplies                 |                                      |                        | 199,068   |                         | 204,068   |          | 5,000    |
|                                         |  | 53202-Clothing                           |                                      |                        | 4,050     |                         | 6,050     |          | 2,000    |
|                                         |  | 53302-Lubricants                         |                                      |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  | 53303-Motor Fuel-Outside Vendor          |                                      |                        | 66,000    |                         | 66,000    |          | -        |
|                                         |  | 53501-Small Tools                        |                                      |                        | 3,150     |                         | 5,650     |          | 2,500    |
|                                         |  | 54201-Contractual Services               |                                      |                        | 15,000    |                         | 96,000    |          | 81,000   |
|                                         |  | 54212-Landscape/Grounds Maint            |                                      |                        | 35,000    |                         | 45,000    |          | 10,000   |
|                                         |  | 54264-Wa Dept Of Revenue                 |                                      |                        | 16,000    |                         | 16,000    |          | -        |
|                                         |  | 54301-Telephone                          |                                      |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |  | 54303-Mobile Broadband                   |                                      |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  | 54501-Operating Rentals/Leases           |                                      |                        | 25,050    |                         | 25,050    |          | -        |
|                                         |  | 54701-Public Utility Service             |                                      |                        | 142,000   |                         | 202,283   |          | 60,283   |
|                                         |  | 54702-Utility Light/Power Service        |                                      |                        | 55,000    |                         | 55,000    |          | -        |
|                                         |  | 54703-Util Garbage/Waste Removal         |                                      |                        | 7,652     |                         | 7,652     |          | -        |
|                                         |  | 54706-Utility Natural Gas                |                                      |                        | 16,480    |                         | 16,480    |          | -        |
|                                         |  | 54707-Stormwater Fees                    |                                      |                        | 15,914    |                         | 15,914    |          | -        |
|                                         |  | 54801-Repairs/Maintenance                |                                      |                        | 50,000    |                         | 50,000    |          | -        |
|                                         |  | 54802-Building Repairs/Maintenance       |                                      |                        | 35,000    |                         | 45,000    |          | 10,000   |
|                                         |  | 54803-Equipment Repairs/Maintenance      |                                      |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  | 54841-IF Fleet Repairs/Maintenance       |                                      |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |  | 54850-Other Repairs/Maintenance          |                                      |                        | 41,818    |                         | 44,318    |          | 2,500    |
|                                         |  | 54852-General Repairs/Maint              |                                      |                        | 31,500    |                         | 41,500    |          | 10,000   |
|                                         |  | 54899-Misc Repairs/Maintenance           |                                      |                        | 27,000    |                         | 42,000    |          | 15,000   |
|                                         |  | 54901-Misc Services/Charges              |                                      |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  | 54908-Permits/Other Fees                 |                                      |                        | 500       |                         | 500       |          | -        |
|                                         |  | 54909-Printing/Binding/Repro             |                                      |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  | 54914-Bank Fees                          |                                      |                        | 120,000   |                         | 134,317   |          | 14,317   |
|                                         |  | 55500-Golf Creek at Qualchan Golf Course |                                      | 3,240,572              | 2,115,150 | 3,490,572               | 2,332,588 | 250,000  | 217,439  |
|                                         |  | 34731-Activity Fees                      |                                      | 2,401,002              |           | 2,651,002               |           | 250,000  |          |
|                                         |  | 34733-Membership Income                  |                                      | 126,392                |           | 126,392                 |           | -        |          |
|                                         |  | 34734-Activity Fees Discounted           |                                      | 689,578                |           | 689,578                 |           | -        |          |
|                                         |  | 36281-Concessions                        |                                      | 3,600                  |           | 3,600                   |           | -        |          |
|                                         |  | 36999-Other General Misc Revenue         |                                      | 20,000                 |           | 20,000                  |           | -        |          |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |  | 2025-26 Adopted Budget |                                      | 2025-26 Modified Budget |            | Change    |          |
|-----------------------------------------|--|--|--|------------------------|--------------------------------------|-------------------------|------------|-----------|----------|
| Fund > Department > Program > Type Code |  |  |  | Revenues               | Expenses                             | Revenues                | Expenses   | Revenues  | Expenses |
|                                         |  |  |  |                        | 51001-Base Wages                     | 472,428                 |            | 481,995   | 9,567    |
|                                         |  |  |  |                        | 51002-Temp/Seasonal Wages            | 366,207                 |            | 366,207   | -        |
|                                         |  |  |  |                        | 51210-Overtime                       | 3,000                   |            | 3,000     | -        |
|                                         |  |  |  |                        | 51220-Out Of Grade                   | 1,100                   |            | 1,100     | -        |
|                                         |  |  |  |                        | 51230-Shift Differential Premium     | 800                     |            | 800       | -        |
|                                         |  |  |  |                        | 51290-Longevity Pay                  | 1,642                   |            | 1,695     | 53       |
|                                         |  |  |  |                        | 51400-Specialty Pay                  | 400                     |            | 400       | -        |
|                                         |  |  |  |                        | 51640-Deferred Compensation-Matching | 5,760                   |            | 5,760     | -        |
|                                         |  |  |  |                        | 52110-Social Security                | 65,959                  |            | 66,695    | 736      |
|                                         |  |  |  |                        | 52210-Retirement                     | 52,148                  |            | 53,206    | 1,058    |
|                                         |  |  |  |                        | 52310-Medical Insurance              | 84,269                  |            | 88,546    | 4,277    |
|                                         |  |  |  |                        | 52320-Dental Insurance               | 9,288                   |            | 9,288     | -        |
|                                         |  |  |  |                        | 52330-Life Insurance                 | 1,853                   |            | 1,866     | 13       |
|                                         |  |  |  |                        | 52400-Industrial Insurance           | 1,014                   |            | 1,029     | 15       |
|                                         |  |  |  |                        | 52600-Wa Paid Family & Medical Leave | 1,242                   |            | 1,422     | 179      |
|                                         |  |  |  |                        | 53201-Operating Supplies             | 153,500                 |            | 171,000   | 17,500   |
|                                         |  |  |  |                        | 53202-Clothing                       | 9,500                   |            | 9,500     | -        |
|                                         |  |  |  |                        | 53302-Lubricants                     | 2,400                   |            | 2,400     | -        |
|                                         |  |  |  |                        | 53303-Motor Fuel-Outside Vendor      | 80,000                  |            | 80,000    | -        |
|                                         |  |  |  |                        | 53501-Small Tools                    | 3,500                   |            | 5,700     | 2,200    |
|                                         |  |  |  |                        | 54201-Contractual Services           | 15,000                  |            | 104,000   | 89,000   |
|                                         |  |  |  |                        | 54212-Landscape/Grounds Maint        | 35,000                  |            | 45,000    | 10,000   |
|                                         |  |  |  |                        | 54264-Wa Dept Of Revenue             | 19,400                  |            | 19,400    | -        |
|                                         |  |  |  |                        | 54301-Telephone                      | 19,000                  |            | 19,000    | -        |
|                                         |  |  |  |                        | 54303-Mobile Broadband               | 1,000                   |            | 1,000     | -        |
|                                         |  |  |  |                        | 54501-Operating Rentals/Leases       | 25,050                  |            | 25,050    | -        |
|                                         |  |  |  |                        | 54701-Public Utility Service         | 232,000                 |            | 269,041   | 37,041   |
|                                         |  |  |  |                        | 54702-Utility Light/Power Service    | 84,000                  |            | 84,000    | -        |
|                                         |  |  |  |                        | 54703-Util Garbage/Waste Removal     | 6,180                   |            | 6,180     | -        |
|                                         |  |  |  |                        | 54707-Stormwater Fees                | 10,610                  |            | 10,610    | -        |
|                                         |  |  |  |                        | 54801-Repairs/Maintenance            | 52,400                  |            | 52,400    | -        |
|                                         |  |  |  |                        | 54802-Building Repairs/Maintenance   | 35,000                  |            | 45,000    | 10,000   |
|                                         |  |  |  |                        | 54803-Equipment Repairs/Maintenance  | 1,000                   |            | 1,000     | -        |
|                                         |  |  |  |                        | 54841-IF Fleet Repairs/Maintenance   | 6,000                   |            | 6,000     | -        |
|                                         |  |  |  |                        | 54850-Other Repairs/Maintenance      | 39,500                  |            | 39,500    | -        |
|                                         |  |  |  |                        | 54852-General Repairs/Maint          | 27,500                  |            | 33,500    | 6,000    |
|                                         |  |  |  |                        | 54899-Misc Repairs/Maintenance       | 43,000                  |            | 51,000    | 8,000    |
|                                         |  |  |  |                        | 54901-Misc Services/Charges          | 4,000                   |            | 4,000     | -        |
|                                         |  |  |  |                        | 54908-Permits/Other Fees             | 500                     |            | 500       | -        |
|                                         |  |  |  |                        | 54909-Printing/Binding/Repro         | 1,000                   |            | 1,000     | -        |
|                                         |  |  |  |                        | 54914-Bank Fees                      | 110,000                 |            | 131,798   | 21,798   |
|                                         |  |  |  |                        | 56301-Other Improvements             | 32,000                  |            | 32,000    | -        |
|                                         |  |  |  |                        | 79165-Gondola/IBTIF/99LTGO           | -                       |            | 27,300    | 27,300   |
|                                         |  |  |  |                        | 57900-Other Debt                     | -                       |            | 26,750    | 26,750   |
|                                         |  |  |  |                        | 58200-Interest On Interfund Debt     | -                       |            | 550       | 550      |
| 4700-Development Services Fund          |  |  |  | 21,548,749             | 27,899,942                           | 21,538,246              | 28,536,682 | (10,503)  | 636,740  |
| 4700 - Development Services             |  |  |  | 21,548,749             | 27,899,942                           | 21,538,246              | 28,536,682 | (10,503)  | 636,740  |
| 30210-Administration                    |  |  |  | 1,300,149              | 10,601,132                           | 1,300,149               | 10,716,379 | -         | 115,247  |
| 34933-IF Business & Development Svcs    |  |  |  | 293,149                |                                      | 293,149                 |            | -         |          |
| 36111-Investment Interest/Dividends     |  |  |  | 383,000                |                                      | 383,000                 |            | -         |          |
| 36999-Other General Misc Revenue        |  |  |  | 624,000                |                                      | 624,000                 |            | -         |          |
|                                         |  |  |  |                        | 51001-Base Wages                     | 1,367,553               |            | 1,385,903 | 18,350   |
|                                         |  |  |  |                        | 51003-Project Employee Wages         | 50,000                  |            | 50,000    | -        |
|                                         |  |  |  |                        | 51275-Annual Leave Payout            | 12,180                  |            | 12,180    | -        |
|                                         |  |  |  |                        | 51290-Longevity Pay                  | 2,001                   |            | 2,001     | -        |
|                                         |  |  |  |                        | 51640-Deferred Compensation-Matching | 21,264                  |            | 20,112    | (1,152)  |
|                                         |  |  |  |                        | 52110-Social Security                | 103,832                 |            | 105,923   | 2,091    |
|                                         |  |  |  |                        | 52210-Retirement                     | 150,651                 |            | 152,669   | 2,018    |
|                                         |  |  |  |                        | 52310-Medical Insurance              | 187,572                 |            | 174,683   | (12,889) |
|                                         |  |  |  |                        | 52320-Dental Insurance               | 21,576                  |            | 20,388    | (1,188)  |
|                                         |  |  |  |                        | 52330-Life Insurance                 | 5,011                   |            | 5,028     | 17       |
|                                         |  |  |  |                        | 52340-Disability Insurance           | 1,788                   |            | 1,803     | 15       |
|                                         |  |  |  |                        | 52400-Industrial Insurance           | 2,508                   |            | 2,544     | 36       |
|                                         |  |  |  |                        | 52600-Wa Paid Family & Medical Leave | 3,588                   |            | 4,074     | 485      |
|                                         |  |  |  |                        | 53101-Office Supplies                | 9,000                   |            | 9,000     | -        |
|                                         |  |  |  |                        | 53102-Publications                   | 21,000                  |            | 21,000    | -        |
|                                         |  |  |  |                        | 53103-Postage                        | 18,000                  |            | 18,000    | -        |
|                                         |  |  |  |                        | 53104-Software (Noncapitalized)      | 2,200                   |            | 2,200     | -        |
|                                         |  |  |  |                        | 53105-Non-Travel Meals/Lght Rfrshmt  | 1,000                   |            | 1,000     | -        |
|                                         |  |  |  |                        | 53209-Promotional Supplies           | 825                     |            | 825       | -        |
|                                         |  |  |  |                        | 53502-Minor Equipment                | 10,000                  |            | 10,000    | -        |
|                                         |  |  |  |                        | 53505-Office Furniture (Non Capital) | 15,000                  |            | 15,000    | -        |
|                                         |  |  |  |                        | 53521-Computers                      | 27,500                  |            | 27,500    | -        |
|                                         |  |  |  |                        | 54105-Legal Services                 | 6,000                   |            | 6,000     | -        |
|                                         |  |  |  |                        | 54122-IF City Indirect Costs         | 671,830                 |            | 651,812   | (20,018) |
|                                         |  |  |  |                        | 54124-IF Office Performance Mgmt Svc | 58,462                  |            | 40,042    | (18,420) |
|                                         |  |  |  |                        | 54125-IF Financial Services          | 290,412                 |            | 343,452   | 53,040   |
|                                         |  |  |  |                        | 54127-IF Centralized Purchasing      | 43,264                  |            | 37,593    | (5,671)  |
|                                         |  |  |  |                        | 54128-IF Centralized Accounting      | 62,745                  |            | 62,165    | (580)    |
|                                         |  |  |  |                        | 54129-IF My Spokane                  | 82,188                  |            | 75,566    | (6,622)  |
|                                         |  |  |  |                        | 54131-IF Risk Managment              | 103,214                 |            | 98,357    | (4,857)  |
|                                         |  |  |  |                        | 54132-IF Unemployment                | 7,920                   |            | 12,810    | 4,890    |
|                                         |  |  |  |                        | 54133-IF Workers' Comp               | 69,802                  |            | 65,645    | (4,157)  |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                           |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|--|---------------------------|--------------------------------------|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |  |                           |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |  |                           | 54134-IF Custodial Service           |                        | 89,559    |                         | 77,460    |          | (12,099) |
|                                         |  |                           | 54141-IF Other Professional Services |                        | 433,356   |                         | 433,356   |          | -        |
|                                         |  |                           | 54201-Contractual Services           |                        | 40,000    |                         | 40,000    |          | -        |
|                                         |  |                           | 54209-It/Data Services               |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |                           | 54302-Cell Phone                     |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  |                           | 54321-IF IT Expenses                 |                        | 853,248   |                         | 1,060,774 |          | 207,526  |
|                                         |  |                           | 54324-IF IT Replacement              |                        | 94,706    |                         | 47,353    |          | (47,353) |
|                                         |  |                           | 54401-Airfare                        |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  |                           | 54406-Parking/Tolls (Local)          |                        | 1,740     |                         | 1,740     |          | -        |
|                                         |  |                           | 54407-Lodging                        |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |                           | 54408-Per Diem                       |                        | 1,600     |                         | 1,600     |          | -        |
|                                         |  |                           | 54409-Other Transportation Expenses  |                        | 3,400     |                         | 3,400     |          | -        |
|                                         |  |                           | 54451-Advertising                    |                        | 500       |                         | 500       |          | -        |
|                                         |  |                           | 54501-Operating Rentals/Leases       |                        | 10,196    |                         | 10,196    |          | -        |
|                                         |  |                           | 54842-IF Facility Repairs            |                        | 280,716   |                         | 225,710   |          | (55,006) |
|                                         |  |                           | 54901-Misc Services/Charges          |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |                           | 54902-Registration/Schooling         |                        | 14,000    |                         | 14,000    |          | -        |
|                                         |  |                           | 54904-Oth Dues/Subscriptns/Membershp |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |  |                           | 54909-Printing/Binding/Repro         |                        | 8,000     |                         | 24,790    |          | 16,790   |
|                                         |  |                           | 54914-Bank Fees                      |                        | 475,000   |                         | 475,000   |          | -        |
|                                         |  |                           | 56403-Capitalized Software           |                        | 849,225   |                         | 849,225   |          | -        |
|                                         |  |                           | 80101-Operating Transfers Out        |                        | 4,000,000 |                         | 4,000,000 |          | -        |
|                                         |  | 41100-Permitting          |                                      | 1,752,000              | 1,729,137 | 1,752,000               | 1,707,156 | -        | (21,981) |
|                                         |  |                           | 32210-Bldg/Structr/Eqpmt Permits     | 1,300,000              |           | 1,300,000               |           | -        |          |
|                                         |  |                           | 32215-Boiler/Elevator Proc Fees      | 80,000                 |           | 80,000                  |           | -        |          |
|                                         |  |                           | 32291-Non Business Licenses/Permits  | 2,000                  |           | 2,000                   |           | -        |          |
|                                         |  |                           | 34175-Sale Of Maps & Publications    | 10,000                 |           | 10,000                  |           | -        |          |
|                                         |  |                           | 34240-Protective Inspection Fees     | 70,000                 |           | 70,000                  |           | -        |          |
|                                         |  |                           | 34389-Misc Other Utility Revenues    | 290,000                |           | 290,000                 |           | -        |          |
|                                         |  |                           | 51001-Base Wages                     |                        | 1,183,665 |                         | 1,151,731 |          | (31,934) |
|                                         |  |                           | 51002-Temp/Seasonal Wages            |                        | 20,000    |                         | 20,000    |          | -        |
|                                         |  |                           | 51210-Overtime                       |                        | 7,226     |                         | 7,226     |          | -        |
|                                         |  |                           | 51220-Out Of Grade                   |                        | 3,247     |                         | 3,247     |          | -        |
|                                         |  |                           | 51230-Shift Differential Premium     |                        | 103       |                         | 103       |          | -        |
|                                         |  |                           | 51290-Longevity Pay                  |                        | 418       |                         | 626       |          | 209      |
|                                         |  |                           | 51640-Deferred Compensation-Matching |                        | 21,312    |                         | 20,304    |          | (1,008)  |
|                                         |  |                           | 52110-Social Security                |                        | 91,845    |                         | 91,123    |          | (722)    |
|                                         |  |                           | 52210-Retirement                     |                        | 130,249   |                         | 129,210   |          | (1,039)  |
|                                         |  |                           | 52310-Medical Insurance              |                        | 218,572   |                         | 209,729   |          | (8,844)  |
|                                         |  |                           | 52320-Dental Insurance               |                        | 24,768    |                         | 23,580    |          | (1,188)  |
|                                         |  |                           | 52330-Life Insurance                 |                        | 4,562     |                         | 4,506     |          | (56)     |
|                                         |  |                           | 52400-Industrial Insurance           |                        | 2,867     |                         | 2,908     |          | 41       |
|                                         |  |                           | 52600-Wa Paid Family & Medical Leave |                        | 3,103     |                         | 3,380     |          | 277      |
|                                         |  |                           | 53101-Office Supplies                |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |                           | 53104-Software (Noncapitalized)      |                        | 2,125     |                         | 2,125     |          | -        |
|                                         |  |                           | 53502-Minor Equipment                |                        | 1,075     |                         | 1,075     |          | -        |
|                                         |  |                           | 54902-Registration/Schooling         |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |  |                           | 54904-Oth Dues/Subscriptns/Membershp |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  |                           | 59954-Reserve For Total Cost Compens |                        | -         |                         | 22,282    |          | 22,282   |
|                                         |  | 41200-Building Inspection |                                      | 11,560,000             | 4,726,066 | 11,560,000              | 4,774,791 | -        | 48,726   |
|                                         |  |                           | 32280-Penalties On Non-Bus License   | 60,000                 |           | 60,000                  |           | -        |          |
|                                         |  |                           | 34240-Protective Inspection Fees     | 11,500,000             |           | 11,500,000              |           | -        |          |
|                                         |  |                           | 51001-Base Wages                     |                        | 2,947,916 |                         | 2,962,499 |          | 14,583   |
|                                         |  |                           | 51210-Overtime                       |                        | 20,000    |                         | 20,000    |          | -        |
|                                         |  |                           | 51250-Terminated Sick Leave Pay      |                        | 87,887    |                         | 87,887    |          | -        |
|                                         |  |                           | 51260-Terminated Vacation Leave Pay  |                        | 82,995    |                         | 82,995    |          | -        |
|                                         |  |                           | 51290-Longevity Pay                  |                        | 8,213     |                         | 8,213     |          | -        |
|                                         |  |                           | 51600-Auto Allowance                 |                        | 18,126    |                         | 18,126    |          | -        |
|                                         |  |                           | 51640-Deferred Compensation-Matching |                        | 31,104    |                         | 32,616    |          | 1,512    |
|                                         |  |                           | 52110-Social Security                |                        | 226,144   |                         | 227,259   |          | 1,116    |
|                                         |  |                           | 52210-Retirement                     |                        | 325,174   |                         | 326,778   |          | 1,604    |
|                                         |  |                           | 52310-Medical Insurance              |                        | 484,900   |                         | 509,372   |          | 24,471   |
|                                         |  |                           | 52320-Dental Insurance               |                        | 49,536    |                         | 49,536    |          | -        |
|                                         |  |                           | 52330-Life Insurance                 |                        | 11,451    |                         | 11,379    |          | (72)     |
|                                         |  |                           | 52400-Industrial Insurance           |                        | 5,733     |                         | 5,816     |          | 83       |
|                                         |  |                           | 52600-Wa Paid Family & Medical Leave |                        | 7,746     |                         | 8,675     |          | 930      |
|                                         |  |                           | 53101-Office Supplies                |                        | 500       |                         | 500       |          | -        |
|                                         |  |                           | 53104-Software (Noncapitalized)      |                        | 850       |                         | 850       |          | -        |
|                                         |  |                           | 53201-Operating Supplies             |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  |                           | 53202-Clothing                       |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  |                           | 53502-Minor Equipment                |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  |                           | 54209-It/Data Services               |                        | 16,572    |                         | 16,572    |          | -        |
|                                         |  |                           | 54302-Cell Phone                     |                        | 15,624    |                         | 15,624    |          | -        |
|                                         |  |                           | 54402-Local Mileage                  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  |                           | 54406-Parking/Tolls (Local)          |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  |                           | 54501-Operating Rentals/Leases       |                        | 45,744    |                         | 45,744    |          | -        |
|                                         |  |                           | 54841-IF Fleet Repairs/Maintenance   |                        | 60,000    |                         | 60,000    |          | -        |
|                                         |  |                           | 54845-IF Car Wash                    |                        | 300       |                         | 300       |          | -        |
|                                         |  |                           | 54846-IF Vacuum                      |                        | 50        |                         | 50        |          | -        |
|                                         |  |                           | 54847-IF Motor Pool                  |                        | 14,000    |                         | 18,500    |          | 4,500    |
|                                         |  |                           | 54848-IF Fuel                        |                        | 40,000    |                         | 40,000    |          | -        |
|                                         |  |                           | 54902-Registration/Schooling         |                        | 6,500     |                         | 6,500     |          | -        |
|                                         |  |                           | 54904-Oth Dues/Subscriptns/Membershp |                        | 3,000     |                         | 3,000     |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                               |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|-------------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |                               |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
|                                         |                               | 56404-Vehicles                       |  |                        | 200,000   |                         | 200,000   |          | -        |
|                                         | 41310-Trade Licensing         |                                      |  | 230,000                | 10,000    | 219,497                 | 10,000    | (10,503) | -        |
|                                         |                               | 32165-License/Permit-Cnrt/Insprtr    |  | 230,000                |           | 219,497                 |           | (10,503) |          |
|                                         |                               | 54202-Advisory Technical Service     |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         | 41400-Plan Review             |                                      |  | 4,974,600              | 8,262,091 | 4,974,600               | 8,749,037 | -        | 486,946  |
|                                         |                               | 34240-Protective Inspection Fees     |  | 70,000                 |           | 70,000                  |           | -        |          |
|                                         |                               | 34581-Zoning/Subdivision Fees        |  | 520,000                |           | 520,000                 |           | -        |          |
|                                         |                               | 34583-Plan Checking Fees             |  | 4,000,000              |           | 4,000,000               |           | -        |          |
|                                         |                               | 34586-Sepa Mitigation Fees           |  | 12,600                 |           | 12,600                  |           | -        |          |
|                                         |                               | 34933-IF Business & Development Svcs |  | 360,000                |           | 360,000                 |           | -        |          |
|                                         |                               | 36999-Other General Misc Revenue     |  | 12,000                 |           | 12,000                  |           | -        |          |
|                                         |                               | 51001-Base Wages                     |  |                        | 5,724,507 |                         | 6,065,785 |          | 341,278  |
|                                         |                               | 51210-Overtime                       |  |                        | 45,000    |                         | 45,000    |          | -        |
|                                         |                               | 51220-Out Of Grade                   |  |                        | 20,008    |                         | 20,008    |          | -        |
|                                         |                               | 51260-Terminated Vacation Leave Pay  |  |                        | 9,771     |                         | 9,771     |          | -        |
|                                         |                               | 51275-Annual Leave Payout            |  |                        | 46,000    |                         | 46,000    |          | -        |
|                                         |                               | 51290-Longevity Pay                  |  |                        | 12,763    |                         | 12,554    |          | (209)    |
|                                         |                               | 51640-Deferred Compensation-Matching |  |                        | 81,216    |                         | 87,408    |          | 6,192    |
|                                         |                               | 52110-Social Security                |  |                        | 439,079   |                         | 465,248   |          | 26,169   |
|                                         |                               | 52210-Retirement                     |  |                        | 631,356   |                         | 668,984   |          | 37,628   |
|                                         |                               | 52310-Medical Insurance              |  |                        | 764,529   |                         | 831,695   |          | 67,166   |
|                                         |                               | 52320-Dental Insurance               |  |                        | 84,326    |                         | 87,410    |          | 3,084    |
|                                         |                               | 52330-Life Insurance                 |  |                        | 22,243    |                         | 23,238    |          | 995      |
|                                         |                               | 52340-Disability Insurance           |  |                        | 9,873     |                         | 10,203    |          | 331      |
|                                         |                               | 52400-Industrial Insurance           |  |                        | 9,818     |                         | 10,328    |          | 510      |
|                                         |                               | 52600-Wa Paid Family & Medical Leave |  |                        | 15,039    |                         | 17,837    |          | 2,798    |
|                                         |                               | 53101-Office Supplies                |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                               | 53102-Publications                   |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |                               | 53104-Software (Noncapitalized)      |  |                        | 5,600     |                         | 5,600     |          | -        |
|                                         |                               | 54201-Contractual Services           |  |                        | 250,000   |                         | 250,000   |          | -        |
|                                         |                               | 54214-Subscription Based It Arngmts  |  |                        | 42,650    |                         | 42,650    |          | -        |
|                                         |                               | 54302-Cell Phone                     |  |                        | 14,584    |                         | 14,584    |          | -        |
|                                         |                               | 54407-Lodging                        |  |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |                               | 54408-Per Diem                       |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                               | 54409-Other Transportation Expenses  |  |                        | 1,400     |                         | 1,400     |          | -        |
|                                         |                               | 54902-Registration/Schooling         |  |                        | 7,000     |                         | 7,000     |          | -        |
|                                         |                               | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |                               | 59954-Reserve For Total Cost Compens |  |                        | 2,330     |                         | 3,333     |          | 1,004    |
|                                         | 41440-Public Works Inspection |                                      |  | 1,040,000              | 816,651   | 1,040,000               | 814,220   | -        | (2,430)  |
|                                         |                               | 32240-Street/Curb Permits            |  | 1,040,000              |           | 1,040,000               |           | -        |          |
|                                         |                               | 51001-Base Wages                     |  |                        | 552,915   |                         | 552,371   |          | (544)    |
|                                         |                               | 51210-Overtime                       |  |                        | 5,000     |                         | 5,000     |          | -        |
|                                         |                               | 51250-Terminated Sick Leave Pay      |  |                        | 16,105    |                         | 16,105    |          | -        |
|                                         |                               | 51260-Terminated Vacation Leave Pay  |  |                        | 18,215    |                         | 18,215    |          | -        |
|                                         |                               | 51290-Longevity Pay                  |  |                        | 2,558     |                         | 2,558     |          | -        |
|                                         |                               | 51600-Auto Allowance                 |  |                        | 20,787    |                         | 20,787    |          | -        |
|                                         |                               | 51640-Deferred Compensation-Matching |  |                        | 5,760     |                         | 5,760     |          | -        |
|                                         |                               | 52110-Social Security                |  |                        | 42,494    |                         | 42,452    |          | (42)     |
|                                         |                               | 52210-Retirement                     |  |                        | 61,102    |                         | 61,042    |          | (60)     |
|                                         |                               | 52310-Medical Insurance              |  |                        | 70,982    |                         | 69,039    |          | (1,943)  |
|                                         |                               | 52320-Dental Insurance               |  |                        | 9,288     |                         | 9,288     |          | -        |
|                                         |                               | 52330-Life Insurance                 |  |                        | 2,158     |                         | 2,130     |          | (28)     |
|                                         |                               | 52400-Industrial Insurance           |  |                        | 1,075     |                         | 1,090     |          | 15       |
|                                         |                               | 52600-Wa Paid Family & Medical Leave |  |                        | 1,455     |                         | 1,626     |          | 171      |
|                                         |                               | 53202-Clothing                       |  |                        | 600       |                         | 600       |          | -        |
|                                         |                               | 54209-It/Data Services               |  |                        | 1,985     |                         | 1,985     |          | -        |
|                                         |                               | 54302-Cell Phone                     |  |                        | 2,171     |                         | 2,171     |          | -        |
|                                         |                               | 54406-Parking/Tolls (Local)          |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |                               | 59954-Reserve For Total Cost Compens |  |                        | -         |                         | -         |          | -        |
|                                         | 41460-Boilers                 |                                      |  | 201,000                | 299,098   | 201,000                 | 300,133   | -        | 1,035    |
|                                         |                               | 34245-Boiler/Elevator Inspect Fees   |  | 200,000                |           | 200,000                 |           | -        |          |
|                                         |                               | 35990-Misc Fines/Penalties           |  | 1,000                  |           | 1,000                   |           | -        |          |
|                                         |                               | 51001-Base Wages                     |  |                        | 220,757   |                         | 220,550   |          | (207)    |
|                                         |                               | 51290-Longevity Pay                  |  |                        | 713       |                         | 713       |          | -        |
|                                         |                               | 51640-Deferred Compensation-Matching |  |                        | 2,880     |                         | 2,880     |          | -        |
|                                         |                               | 52110-Social Security                |  |                        | 16,943    |                         | 16,927    |          | (16)     |
|                                         |                               | 52210-Retirement                     |  |                        | 24,362    |                         | 24,339    |          | (23)     |
|                                         |                               | 52310-Medical Insurance              |  |                        | 23,669    |                         | 24,888    |          | 1,219    |
|                                         |                               | 52320-Dental Insurance               |  |                        | 3,096     |                         | 3,096     |          | -        |
|                                         |                               | 52330-Life Insurance                 |  |                        | 855       |                         | 845       |          | (11)     |
|                                         |                               | 52400-Industrial Insurance           |  |                        | 358       |                         | 363       |          | 5        |
|                                         |                               | 52600-Wa Paid Family & Medical Leave |  |                        | 580       |                         | 648       |          | 68       |
|                                         |                               | 53101-Office Supplies                |  |                        | 850       |                         | 850       |          | -        |
|                                         |                               | 53104-Software (Noncapitalized)      |  |                        | 420       |                         | 420       |          | -        |
|                                         |                               | 53202-Clothing                       |  |                        | 275       |                         | 275       |          | -        |
|                                         |                               | 53502-Minor Equipment                |  |                        | 1,075     |                         | 1,075     |          | -        |
|                                         |                               | 54209-It/Data Services               |  |                        | 993       |                         | 993       |          | -        |
|                                         |                               | 54302-Cell Phone                     |  |                        | 1,171     |                         | 1,171     |          | -        |
|                                         |                               | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 100       |                         | 100       |          | -        |
|                                         | 41465-Elevators               |                                      |  | 491,000                | 557,492   | 491,000                 | 566,690   | -        | 9,197    |
|                                         |                               | 34245-Boiler/Elevator Inspect Fees   |  | 470,000                |           | 470,000                 |           | -        |          |
|                                         |                               | 34583-Plan Checking Fees             |  | 20,000                 |           | 20,000                  |           | -        |          |
|                                         |                               | 35990-Misc Fines/Penalties           |  | 1,000                  |           | 1,000                   |           | -        |          |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                      |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|-----------------------------------------|--|----------------------|--------------------------------------|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code |  |                      |                                      | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
|                                         |  |                      | 51001-Base Wages                     |                        | 354,820    |                         | 369,267    |           | 14,447    |
|                                         |  |                      | 51250-Terminated Sick Leave Pay      |                        | 17,967     |                         | 17,967     |           | -         |
|                                         |  |                      | 51260-Terminated Vacation Leave Pay  |                        | 17,204     |                         | 17,204     |           | -         |
|                                         |  |                      | 51290-Longevity Pay                  |                        | 774        |                         | 774        |           | -         |
|                                         |  |                      | 51600-Auto Allowance                 |                        | 8,361      |                         | 8,361      |           | -         |
|                                         |  |                      | 51640-Deferred Compensation-Matching |                        | 2,304      |                         | 2,592      |           | 288       |
|                                         |  |                      | 52110-Social Security                |                        | 27,203     |                         | 28,308     |           | 1,105     |
|                                         |  |                      | 52210-Retirement                     |                        | 39,115     |                         | 40,705     |           | 1,589     |
|                                         |  |                      | 52310-Medical Insurance              |                        | 70,740     |                         | 62,285     |           | (8,455)   |
|                                         |  |                      | 52320-Dental Insurance               |                        | 6,192      |                         | 6,192      |           | -         |
|                                         |  |                      | 52330-Life Insurance                 |                        | 1,350      |                         | 1,405      |           | 55        |
|                                         |  |                      | 52400-Industrial Insurance           |                        | 717        |                         | 727        |           | 10        |
|                                         |  |                      | 52600-Wa Paid Family & Medical Leave |                        | 932        |                         | 1,089      |           | 157       |
|                                         |  |                      | 53101-Office Supplies                |                        | 500        |                         | 500        |           | -         |
|                                         |  |                      | 53202-Clothing                       |                        | 250        |                         | 250        |           | -         |
|                                         |  |                      | 54209-It/Data Services               |                        | 1,993      |                         | 1,993      |           | -         |
|                                         |  |                      | 54302-Cell Phone                     |                        | 2,171      |                         | 2,171      |           | -         |
|                                         |  |                      | 54402-Local Mileage                  |                        | 1,500      |                         | 1,500      |           | -         |
|                                         |  |                      | 54902-Registration/Schooling         |                        | 3,000      |                         | 3,000      |           | -         |
|                                         |  |                      | 54904-Oth Dues/Subscriptns/Membershp |                        | 400        |                         | 400        |           | -         |
|                                         |  |                      | 58100-Code Enforcement               |                        | 898,276    |                         | 898,276    |           | -         |
|                                         |  |                      | 54117-IF Code Enforcement            |                        | 898,276    |                         | 898,276    |           | -         |
| 5100-Fleet Services Fund                |  |                      |                                      | 40,102,718             | 39,296,342 | 39,765,143              | 39,004,199 | (337,575) | (292,143) |
| 5100 - Fleet Services Fund              |  |                      |                                      | 40,102,718             | 39,296,342 | 39,765,143              | 39,004,199 | (337,575) | (292,143) |
|                                         |  | 30210-Administration |                                      |                        | 8,029,810  |                         | 7,697,680  |           | (332,129) |
|                                         |  |                      | 51001-Base Wages                     |                        | 1,912,060  |                         | 1,809,942  |           | (102,118) |
|                                         |  |                      | 51210-Overtime                       |                        | 80,000     |                         | 80,000     |           | -         |
|                                         |  |                      | 51220-Out Of Grade                   |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |                      | 51230-Shift Differential Premium     |                        | 2,962      |                         | 2,962      |           | -         |
|                                         |  |                      | 51275-Annual Leave Payout            |                        | 10,000     |                         | 10,000     |           | -         |
|                                         |  |                      | 51290-Longevity Pay                  |                        | 5,203      |                         | 4,820      |           | (383)     |
|                                         |  |                      | 51400-Specialty Pay                  |                        | 916        |                         | 916        |           | -         |
|                                         |  |                      | 51640-Deferred Compensation-Matching |                        | 30,480     |                         | 28,680     |           | (1,800)   |
|                                         |  |                      | 52110-Social Security                |                        | 146,671    |                         | 138,829    |           | (7,841)   |
|                                         |  |                      | 52210-Retirement                     |                        | 210,899    |                         | 199,624    |           | (11,275)  |
|                                         |  |                      | 52310-Medical Insurance              |                        | 226,381    |                         | 222,687    |           | (3,694)   |
|                                         |  |                      | 52320-Dental Insurance               |                        | 27,792     |                         | 25,662     |           | (2,130)   |
|                                         |  |                      | 52330-Life Insurance                 |                        | 7,445      |                         | 6,962      |           | (483)     |
|                                         |  |                      | 52340-Disability Insurance           |                        | 1,454      |                         | 1,211      |           | (243)     |
|                                         |  |                      | 52400-Industrial Insurance           |                        | 3,225      |                         | 3,087      |           | (138)     |
|                                         |  |                      | 52600-Wa Paid Family & Medical Leave |                        | 5,024      |                         | 5,287      |           | 263       |
|                                         |  |                      | 53101-Office Supplies                |                        | 6,000      |                         | 6,000      |           | -         |
|                                         |  |                      | 53103-Postage                        |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |                      | 53104-Software (Noncapitalized)      |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |                      | 53201-Operating Supplies             |                        | 20,000     |                         | 20,000     |           | -         |
|                                         |  |                      | 53204-Safety Supplies                |                        | 16,000     |                         | 16,000     |           | -         |
|                                         |  |                      | 53502-Minor Equipment                |                        | 60,000     |                         | 60,000     |           | -         |
|                                         |  |                      | 53521-Computers                      |                        | 12,000     |                         | 12,000     |           | -         |
|                                         |  |                      | 53527-Smart Phones, Ipad, Tablets    |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |                      | 54101-Professional Services          |                        | 40,000     |                         | 40,000     |           | -         |
|                                         |  |                      | 54103-Medical Services               |                        | 7,000      |                         | 7,000      |           | -         |
|                                         |  |                      | 54122-IF City Indirect Costs         |                        | 630,902    |                         | 644,162    |           | 13,260    |
|                                         |  |                      | 54124-IF Office Performance Mgmt Svc |                        | 61,478     |                         | 41,977     |           | (19,501)  |
|                                         |  |                      | 54125-IF Financial Services          |                        | 508,020    |                         | 426,650    |           | (81,370)  |
|                                         |  |                      | 54127-IF Centralized Purchasing      |                        | 90,854     |                         | 89,308     |           | (1,546)   |
|                                         |  |                      | 54128-IF Centralized Accounting      |                        | 103,066    |                         | 81,912     |           | (21,154)  |
|                                         |  |                      | 54129-IF My Spokane                  |                        | 904        |                         | 699        |           | (205)     |
|                                         |  |                      | 54131-IF Risk Managment              |                        | 42,770     |                         | 43,291     |           | 521       |
|                                         |  |                      | 54132-IF Unemployment                |                        | 3,936      |                         | 4,527      |           | 591       |
|                                         |  |                      | 54133-IF Workers' Comp               |                        | 442,100    |                         | 491,545    |           | 49,445    |
|                                         |  |                      | 54134-IF Custodial Service           |                        | 104,334    |                         | 102,113    |           | (2,221)   |
|                                         |  |                      | 54201-Contractual Services           |                        | 1,000,000  |                         | 1,000,000  |           | -         |
|                                         |  |                      | 54213-Web Services                   |                        | 3,000      |                         | 3,000      |           | -         |
|                                         |  |                      | 54214-Subscription Based It Arngmts  |                        | 900        |                         | 900        |           | -         |
|                                         |  |                      | 54302-Cell Phone                     |                        | 8,000      |                         | 8,000      |           | -         |
|                                         |  |                      | 54321-IF IT Expenses                 |                        | 1,161,639  |                         | 1,051,160  |           | (110,479) |
|                                         |  |                      | 54324-IF IT Replacement              |                        | 68,736     |                         | 34,368     |           | (34,368)  |
|                                         |  |                      | 54401-Airfare                        |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |                      | 54407-Lodging                        |                        | 5,000      |                         | 5,000      |           | -         |
|                                         |  |                      | 54408-Per Diem                       |                        | 1,500      |                         | 1,500      |           | -         |
|                                         |  |                      | 54501-Operating Rentals/Leases       |                        | 31,156     |                         | 24,316     |           | (6,840)   |
|                                         |  |                      | 54701-Public Utility Service         |                        | 50,000     |                         | 50,000     |           | -         |
|                                         |  |                      | 54702-Utility Light/Power Service    |                        | 15,000     |                         | 14,400     |           | (600)     |
|                                         |  |                      | 54704-Hazardous Waste Disposal       |                        | 40,000     |                         | 40,000     |           | -         |
|                                         |  |                      | 54706-Utility Natural Gas            |                        | 12,000     |                         | 12,000     |           | -         |
|                                         |  |                      | 54802-Building Repairs/Maintenance   |                        | 20,000     |                         | 20,000     |           | -         |
|                                         |  |                      | 54803-Equipment Repairs/Maintenance  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |  |                      | 54804-Hardware Maintenance           |                        | 20,000     |                         | 20,000     |           | -         |
|                                         |  |                      | 54842-IF Facility Repairs            |                        | 331,504    |                         | 343,554    |           | 12,050    |
|                                         |  |                      | 54845-IF Car Wash                    |                        | 2,000      |                         | 2,000      |           | -         |
|                                         |  |                      | 54846-IF Vacuum                      |                        | 100        |                         | 100        |           | -         |
|                                         |  |                      | 54860-IF Facilities Direct Billed    |                        | 20,000     |                         | 20,000     |           | -         |
|                                         |  |                      | 54902-Registration/Schooling         |                        | 40,000     |                         | 40,000     |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                                  |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |          |
|-----------------------------------------|--------------------------------------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|-----------|----------|
| Fund > Department > Program > Type Code |                                                  |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses |
|                                         |                                                  | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 40,000     |                         | 40,000     |           | -        |
|                                         |                                                  | 54906-Laundry/Janitorial Services    |  |                        | 150,000    |                         | 150,000    |           | -        |
|                                         |                                                  | 54908-Permits/Other Fees             |  |                        | 5,400      |                         | 5,400      |           | -        |
|                                         |                                                  | 54909-Printing/Binding/Repro         |  |                        | -          |                         | 130        |           | 130      |
|                                         |                                                  | 54920-Alarm/Security Services        |  |                        | 4,000      |                         | 4,000      |           | -        |
|                                         |                                                  | 56401-Machinery/Equipment            |  |                        | 171,000    |                         | 171,000    |           | -        |
|                                         | 71600-Broadway Fuel Site                         |                                      |  | 8,840,828              | 8,625,000  | 9,040,828               | 8,625,000  | 200,000   | -        |
|                                         |                                                  | 34450-Fuel Sales                     |  | 44,000                 |            | 44,000                  |            | -         |          |
|                                         |                                                  | 34831-IF Car Wash Service            |  | 120,000                |            | 120,000                 |            | -         |          |
|                                         |                                                  | 34850-IF Fuel Sales                  |  | 7,167,628              |            | 6,817,628               |            | (350,000) |          |
|                                         |                                                  | 34851-IF Fuel Cng                    |  | 1,500,000              |            | 2,050,000               |            | 550,000   |          |
|                                         |                                                  | 34852-IF Electric Sales              |  | 9,200                  |            | 9,200                   |            | -         |          |
|                                         |                                                  | 53302-Lubricants                     |  |                        | 130,000    |                         | 130,000    |           | -        |
|                                         |                                                  | 53303-Motor Fuel-Outside Vendor      |  |                        | 6,800,000  |                         | 6,800,000  |           | -        |
|                                         |                                                  | 53304-Compressed Natural Gas Fuel    |  |                        | 1,100,000  |                         | 1,100,000  |           | -        |
|                                         |                                                  | 54201-Contractual Services           |  |                        | 445,000    |                         | 445,000    |           | -        |
|                                         |                                                  | 54702-Utility Light/Power Service    |  |                        | 150,000    |                         | 150,000    |           | -        |
|                                         | 71700-Service Shop (SCSC)                        |                                      |  | 31,261,890             | 22,641,532 | 30,724,315              | 22,681,518 | (537,575) | 39,986   |
|                                         |                                                  | 34430-Repair Charges                 |  | 60,000                 |            | 60,000                  |            | -         |          |
|                                         |                                                  | 34830-IF Vehicle/Equipment Repair    |  | 31,170,650             |            | 30,633,075              |            | (537,575) |          |
|                                         |                                                  | 34880-IF Data Processing             |  | 16,240                 |            | 16,240                  |            | -         |          |
|                                         |                                                  | 36910-Sale Of Scrap/Junk/Surplus     |  | 15,000                 |            | 15,000                  |            | -         |          |
|                                         |                                                  | 51001-Base Wages                     |  |                        | 5,416,053  |                         | 5,397,853  |           | (18,200) |
|                                         |                                                  | 51210-Overtime                       |  |                        | 240,000    |                         | 240,000    |           | -        |
|                                         |                                                  | 51220-Out Of Grade                   |  |                        | 36,000     |                         | 36,000     |           | -        |
|                                         |                                                  | 51230-Shift Differential Premium     |  |                        | 16,000     |                         | 16,000     |           | -        |
|                                         |                                                  | 51250-Terminated Sick Leave Pay      |  |                        | 30,000     |                         | 30,000     |           | -        |
|                                         |                                                  | 51260-Terminated Vacation Leave Pay  |  |                        | 20,000     |                         | 20,000     |           | -        |
|                                         |                                                  | 51290-Longevity Pay                  |  |                        | 9,318      |                         | 9,318      |           | -        |
|                                         |                                                  | 51400-Specialty Pay                  |  |                        | 8,000      |                         | 8,000      |           | -        |
|                                         |                                                  | 51640-Deferred Compensation-Matching |  |                        | 63,360     |                         | 67,464     |           | 4,104    |
|                                         |                                                  | 52110-Social Security                |  |                        | 415,041    |                         | 413,649    |           | (1,392)  |
|                                         |                                                  | 52210-Retirement                     |  |                        | 596,791    |                         | 594,789    |           | (2,002)  |
|                                         |                                                  | 52310-Medical Insurance              |  |                        | 847,648    |                         | 903,670    |           | 56,022   |
|                                         |                                                  | 52320-Dental Insurance               |  |                        | 99,072     |                         | 99,072     |           | -        |
|                                         |                                                  | 52330-Life Insurance                 |  |                        | 21,144     |                         | 20,819     |           | (324)    |
|                                         |                                                  | 52400-Industrial Insurance           |  |                        | 11,466     |                         | 11,631     |           | 165      |
|                                         |                                                  | 52600-Wa Paid Family & Medical Leave |  |                        | 14,215     |                         | 15,837     |           | 1,622    |
|                                         |                                                  | 53201-Operating Supplies             |  |                        | 600        |                         | 600        |           | -        |
|                                         |                                                  | 53211-Vehicle Repair & Maint Supply  |  |                        | 7,600,000  |                         | 7,600,000  |           | -        |
|                                         |                                                  | 53302-Lubricants                     |  |                        | 200,000    |                         | 200,000    |           | -        |
|                                         |                                                  | 54141-IF Other Professional Services |  |                        | 2,000      |                         | 2,000      |           | -        |
|                                         |                                                  | 54201-Contractual Services           |  |                        | 100,000    |                         | 100,000    |           | -        |
|                                         |                                                  | 54501-Operating Rentals/Leases       |  |                        | 50,000     |                         | 50,000     |           | -        |
|                                         |                                                  | 54803-Equipment Repairs/Maintenance  |  |                        | 6,600,000  |                         | 6,600,000  |           | -        |
|                                         |                                                  | 54908-Permits/Other Fees             |  |                        | 20,000     |                         | 20,000     |           | -        |
|                                         |                                                  | 54921-Towing Expense                 |  |                        | 130,000    |                         | 130,000    |           | -        |
|                                         |                                                  | 80102-Operating Transfer Out-Debt    |  |                        | 94,824     |                         | 94,816     |           | (8)      |
| 5110-Fleet Svcs Equip Repl Fund         |                                                  |                                      |  | 3,316,320              | 4,293,950  | 3,334,160               | 4,293,950  | 17,840    | -        |
|                                         | 5110 - Fleet Services Equipment Replacement Fund |                                      |  | 3,316,320              | 4,293,950  | 3,334,160               | 4,293,950  | 17,840    | -        |
|                                         | 71700-Service Shop (SCSC)                        |                                      |  | 3,316,320              | 4,293,950  | 3,334,160               | 4,293,950  | 17,840    | -        |
|                                         |                                                  | 34834-IF Equip/Vehicle Rental        |  | 2,946,320              |            | 2,964,160               |            | 17,840    |          |
|                                         |                                                  | 36111-Investment Interest/Dividends  |  | 280,000                |            | 280,000                 |            | -         |          |
|                                         |                                                  | 39540-Gain/Loss Disp Of Fixed Assets |  | 90,000                 |            | 90,000                  |            | -         |          |
|                                         |                                                  | 54501-Operating Rentals/Leases       |  |                        | 173,950    |                         | 173,950    |           | -        |
|                                         |                                                  | 56404-Vehicles                       |  |                        | 3,520,000  |                         | 3,520,000  |           | -        |
|                                         |                                                  | 56701-Reserve For Capital Outlay     |  |                        | 600,000    |                         | 600,000    |           | -        |
| 5200-Public Works And Utilities         |                                                  |                                      |  | 19,730,697             | 19,540,840 | 19,820,410              | 19,585,429 | 89,713    | 44,589   |
|                                         | 5200 - Public Works And Utilities                |                                      |  | 19,730,697             | 19,540,840 | 19,820,410              | 19,585,429 | 89,713    | 44,589   |
|                                         | 30210-Administration                             |                                      |  | 8,131,367              | 8,161,310  | 8,259,726               | 8,162,003  | 128,359   | 693      |
|                                         |                                                  | 34919-IF Other General Govt Services |  | 7,954,482              |            | 8,091,151               |            | 136,669   |          |
|                                         |                                                  | 36992-Nsf Fees                       |  | 16,000                 |            | 16,000                  |            | -         |          |
|                                         |                                                  | 39711-From My Spokane                |  | 78,380                 |            | 74,332                  |            | (4,048)   |          |
|                                         |                                                  | 39712-From Code Enforcement          |  | 37,127                 |            | 35,209                  |            | (1,918)   |          |
|                                         |                                                  | 39786-From Accounting Services       |  | 45,378                 |            | 43,034                  |            | (2,344)   |          |
|                                         |                                                  | 51001-Base Wages                     |  |                        | 1,230,228  |                         | 1,237,391  |           | 7,163    |
|                                         |                                                  | 51275-Annual Leave Payout            |  |                        | 14,000     |                         | 14,000     |           | -        |
|                                         |                                                  | 51290-Longevity Pay                  |  |                        | 1,853      |                         | 1,853      |           | -        |
|                                         |                                                  | 51640-Deferred Compensation-Matching |  |                        | 19,680     |                         | 17,880     |           | (1,800)  |
|                                         |                                                  | 52110-Social Security                |  |                        | 89,547     |                         | 90,575     |           | 1,028    |
|                                         |                                                  | 52210-Retirement                     |  |                        | 135,528    |                         | 136,316    |           | 788      |
|                                         |                                                  | 52310-Medical Insurance              |  |                        | 156,775    |                         | 156,145    |           | (629)    |
|                                         |                                                  | 52320-Dental Insurance               |  |                        | 15,384     |                         | 15,384     |           | -        |
|                                         |                                                  | 52330-Life Insurance                 |  |                        | 4,371      |                         | 4,344      |           | (27)     |
|                                         |                                                  | 52340-Disability Insurance           |  |                        | 1,849      |                         | 1,849      |           | 1        |
|                                         |                                                  | 52400-Industrial Insurance           |  |                        | 1,792      |                         | 1,817      |           | 26       |
|                                         |                                                  | 52600-Wa Paid Family & Medical Leave |  |                        | 3,074      |                         | 3,483      |           | 409      |
|                                         |                                                  | 53101-Office Supplies                |  |                        | 8,000      |                         | 8,000      |           | -        |
|                                         |                                                  | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 2,000      |                         | 2,000      |           | -        |
|                                         |                                                  | 53201-Operating Supplies             |  |                        | 280,000    |                         | 280,000    |           | -        |
|                                         |                                                  | 53502-Minor Equipment                |  |                        | 10,000     |                         | 10,000     |           | -        |
|                                         |                                                  | 53505-Office Furniture (Non Capital) |  |                        | 20,000     |                         | 20,000     |           | -        |
|                                         |                                                  | 53521-Computers                      |  |                        | 15,000     |                         | 15,000     |           | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                                 |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |           |
|-----------------------------------------|-------------------------------------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|----------|-----------|
| Fund > Department > Program > Type Code |                                                 |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses  |
|                                         |                                                 | 53530-Peripheral Equipment           |  |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |                                                 | 54101-Professional Services          |  |                        | 200,000    |                         | 200,000    |          | -         |
|                                         |                                                 | 54122-IF City Indirect Costs         |  |                        | -          |                         | 217,935    |          | 217,935   |
|                                         |                                                 | 54124-IF Office Performance Mgmt Svc |  |                        | 26,329     |                         | 18,899     |          | (7,430)   |
|                                         |                                                 | 54125-IF Financial Services          |  |                        | 217,627    |                         | 198,030    |          | (19,597)  |
|                                         |                                                 | 54127-IF Centralized Purchasing      |  |                        | 6,490      |                         | 8,639      |          | 2,149     |
|                                         |                                                 | 54128-IF Centralized Accounting      |  |                        | 19,258     |                         | 19,320     |          | 62        |
|                                         |                                                 | 54129-IF My Spokane                  |  |                        | 1,511,388  |                         | 1,613,527  |          | 102,139   |
|                                         |                                                 | 54131-IF Risk Managment              |  |                        | 20,003     |                         | 18,543     |          | (1,460)   |
|                                         |                                                 | 54132-IF Unemployment                |  |                        | 4,610      |                         | 3,109      |          | (1,501)   |
|                                         |                                                 | 54133-IF Workers' Comp               |  |                        | 26,199     |                         | 25,048     |          | (1,151)   |
|                                         |                                                 | 54134-IF Custodial Service           |  |                        | 32,351     |                         | 39,818     |          | 7,467     |
|                                         |                                                 | 54141-IF Other Professional Services |  |                        | 642,108    |                         | 643,161    |          | 1,053     |
|                                         |                                                 | 54201-Contractual Services           |  |                        | 236,000    |                         | 236,000    |          | -         |
|                                         |                                                 | 54261-Spokane County                 |  |                        | 130,000    |                         | 130,000    |          | -         |
|                                         |                                                 | 54264-Wa Dept Of Revenue             |  |                        | 50,000     |                         | 50,000     |          | -         |
|                                         |                                                 | 54266-City Utility Tax               |  |                        | 590,000    |                         | 552,000    |          | (38,000)  |
|                                         |                                                 | 54302-Cell Phone                     |  |                        | 5,000      |                         | 5,000      |          | -         |
|                                         |                                                 | 54321-IF IT Expenses                 |  |                        | 2,116,102  |                         | 1,844,131  |          | (271,971) |
|                                         |                                                 | 54324-IF IT Replacement              |  |                        | 43,662     |                         | 21,831     |          | (21,831)  |
|                                         |                                                 | 54401-Airfare                        |  |                        | 8,000      |                         | 8,000      |          | -         |
|                                         |                                                 | 54406-Parking/Tolls (Local)          |  |                        | 200        |                         | 200        |          | -         |
|                                         |                                                 | 54407-Lodging                        |  |                        | 6,000      |                         | 6,000      |          | -         |
|                                         |                                                 | 54408-Per Diem                       |  |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |                                                 | 54409-Other Transportation Expenses  |  |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |                                                 | 54451-Advertising                    |  |                        | 3,000      |                         | 3,000      |          | -         |
|                                         |                                                 | 54501-Operating Rentals/Leases       |  |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |                                                 | 54801-Repairs/Maintenance            |  |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |                                                 | 54820-Software Maintenance           |  |                        | 70,000     |                         | 70,000     |          | -         |
|                                         |                                                 | 54842-IF Facility Repairs            |  |                        | 101,402    |                         | 109,913    |          | 8,511     |
|                                         |                                                 | 54847-IF Motor Pool                  |  |                        | 2,000      |                         | 2,000      |          | -         |
|                                         |                                                 | 54901-Misc Services/Charges          |  |                        | 1,000      |                         | 1,000      |          | -         |
|                                         |                                                 | 54902-Registration/Schooling         |  |                        | 10,000     |                         | 10,000     |          | -         |
|                                         |                                                 | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 1,500      |                         | 1,500      |          | -         |
|                                         |                                                 | 54909-Printing/Binding/Repro         |  |                        | -          |                         | 17,360     |          | 17,360    |
|                                         |                                                 | 54990-Bad Debt Expense/Nsf Checks    |  |                        | 50,000     |                         | 50,000     |          | -         |
|                                         |                                                 | 54999-Other Misc Charges             |  |                        | 4,000      |                         | 4,000      |          | -         |
|                                         | 72100-Public Works & Utilities Customer Service |                                      |  | 11,599,330             | 11,379,530 | 11,560,684              | 11,423,426 | (38,646) | 43,896    |
|                                         |                                                 | 34143-Collection Fees                |  | 2,450,000              |            | 2,450,000               |            | -        |           |
|                                         |                                                 | 34950-IF Sewer Charges               |  | 2,638,374              |            | 2,625,338               |            | (13,036) |           |
|                                         |                                                 | 34951-IF Stormwater Charges          |  | 139,748                |            | 140,702                 |            | 954      |           |
|                                         |                                                 | 34970-IF Solid Waste Sales           |  | 2,719,978              |            | 2,764,527               |            | 44,549   |           |
|                                         |                                                 | 34973-IF Water Sales                 |  | 2,512,130              |            | 2,465,637               |            | (46,493) |           |
|                                         |                                                 | 34980-IF Solid Waste Disposal        |  | 362,271                |            | 363,994                 |            | 1,723    |           |
|                                         |                                                 | 34981-IF SW Landfills                |  | 4,220                  |            | 2,096                   |            | (2,124)  |           |
|                                         |                                                 | 34997-IF Intcapmgmt Charges          |  | 772,609                |            | 748,390                 |            | (24,219) |           |
|                                         |                                                 | 51001-Base Wages                     |  |                        | 2,165,362  |                         | 2,164,783  |          | (579)     |
|                                         |                                                 | 51002-Temp/Seasonal Wages            |  |                        | -          |                         | 42,887     |          | 42,887    |
|                                         |                                                 | 51210-Overtime                       |  |                        | 40,000     |                         | 40,000     |          | -         |
|                                         |                                                 | 51220-Out Of Grade                   |  |                        | 5,000      |                         | 5,000      |          | -         |
|                                         |                                                 | 51230-Shift Differential Premium     |  |                        | 185        |                         | 185        |          | -         |
|                                         |                                                 | 51290-Longevity Pay                  |  |                        | 8,378      |                         | 8,378      |          | -         |
|                                         |                                                 | 51640-Deferred Compensation-Matching |  |                        | 31,104     |                         | 32,832     |          | 1,728     |
|                                         |                                                 | 52110-Social Security                |  |                        | 166,291    |                         | 166,247    |          | (44)      |
|                                         |                                                 | 52210-Retirement                     |  |                        | 239,111    |                         | 239,048    |          | (64)      |
|                                         |                                                 | 52310-Medical Insurance              |  |                        | 350,693    |                         | 349,996    |          | (697)     |
|                                         |                                                 | 52320-Dental Insurance               |  |                        | 46,440     |                         | 46,440     |          | -         |
|                                         |                                                 | 52330-Life Insurance                 |  |                        | 8,502      |                         | 8,413      |          | (88)      |
|                                         |                                                 | 52400-Industrial Insurance           |  |                        | 5,375      |                         | 5,452      |          | 77        |
|                                         |                                                 | 52600-Wa Paid Family & Medical Leave |  |                        | 5,696      |                         | 6,372      |          | 676       |
|                                         |                                                 | 53103-Postage                        |  |                        | 1,065,000  |                         | 1,065,000  |          | -         |
|                                         |                                                 | 54117-IF Code Enforcement            |  |                        | 5,162,394  |                         | 5,162,394  |          | -         |
|                                         |                                                 | 54909-Printing/Binding/Repro         |  |                        | 30,000     |                         | 30,000     |          | -         |
|                                         |                                                 | 54914-Bank Fees                      |  |                        | 2,050,000  |                         | 2,050,000  |          | -         |
| 5300-IT Fund                            |                                                 |                                      |  | 29,227,082             | 29,266,173 | 30,133,698              | 30,302,480 | 906,616  | 1,036,307 |
|                                         | 5300 - IT Fund                                  |                                      |  | 29,227,082             | 29,266,173 | 30,133,698              | 30,302,480 | 906,616  | 1,036,307 |
|                                         | 30210-Administration                            |                                      |  | 29,227,082             | 3,341,789  | 30,099,710              | 3,248,230  | 872,628  | (93,559)  |
|                                         |                                                 | 34181-Data/Word Process/Duplicating  |  | 16,000                 |            | 16,000                  |            | -        |           |
|                                         |                                                 | 34319-Television/Cable Services      |  | 338,000                |            | 363,587                 |            | 25,587   |           |
|                                         |                                                 | 34880-IF Data Processing             |  | 28,873,082             |            | 29,486,824              |            | 613,742  |           |
|                                         |                                                 | 36250-Space/Facility Lease-Lt        |  | -                      |            | 233,299                 |            | 233,299  |           |
|                                         |                                                 | 51001-Base Wages                     |  |                        | 549,746    |                         | 603,217    |          | 53,471    |
|                                         |                                                 | 51275-Annual Leave Payout            |  |                        | 6,000      |                         | 6,000      |          | -         |
|                                         |                                                 | 51290-Longevity Pay                  |  |                        | 461        |                         | 687        |          | 226       |
|                                         |                                                 | 51640-Deferred Compensation-Matching |  |                        | 8,928      |                         | 9,504      |          | 576       |
|                                         |                                                 | 52110-Social Security                |  |                        | 42,091     |                         | 45,252     |          | 3,161     |
|                                         |                                                 | 52210-Retirement                     |  |                        | 60,523     |                         | 66,430     |          | 5,907     |
|                                         |                                                 | 52310-Medical Insurance              |  |                        | 92,953     |                         | 81,465     |          | (11,488)  |
|                                         |                                                 | 52320-Dental Insurance               |  |                        | 8,957      |                         | 8,428      |          | (529)     |
|                                         |                                                 | 52330-Life Insurance                 |  |                        | 2,039      |                         | 2,124      |          | 85        |
|                                         |                                                 | 52340-Disability Insurance           |  |                        | 437        |                         | 437        |          | -         |
|                                         |                                                 | 52400-Industrial Insurance           |  |                        | 1,039      |                         | 1,054      |          | 15        |
|                                         |                                                 | 52600-Wa Paid Family & Medical Leave |  |                        | 1,442      |                         | 1,756      |          | 314       |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |          |
|-----------------------------------------|--|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|----------|----------|
| Fund > Department > Program > Type Code |  |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses |
| 41630-GIS                               |  | 53101-Office Supplies                |  |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |  | 53103-Postage                        |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  | 53104-Software (Noncapitalized)      |  |                        | 2,000     |                         | 11,000    |          | 9,000    |
|                                         |  | 53502-Minor Equipment                |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  | 54122-IF City Indirect Costs         |  |                        | 772,650   |                         | 804,095   |          | 31,445   |
|                                         |  | 54124-IF Office Performance Mgmt Svc |  |                        | 63,195    |                         | 41,403    |          | (21,792) |
|                                         |  | 54125-IF Financial Services          |  |                        | 437,670   |                         | 409,978   |          | (27,692) |
|                                         |  | 54127-IF Centralized Purchasing      |  |                        | 211,994   |                         | 195,661   |          | (16,333) |
|                                         |  | 54128-IF Centralized Accounting      |  |                        | 101,786   |                         | 96,453    |          | (5,333)  |
|                                         |  | 54129-IF My Spokane                  |  |                        | 2,381     |                         | 2,442     |          | 61       |
|                                         |  | 54131-IF Risk Managment              |  |                        | 68,877    |                         | 60,831    |          | (8,046)  |
|                                         |  | 54132-IF Unemployment                |  |                        | 19,468    |                         | 18,118    |          | (1,350)  |
|                                         |  | 54133-IF Workers' Comp               |  |                        | 88,646    |                         | 90,699    |          | 2,053    |
|                                         |  | 54134-IF Custodial Service           |  |                        | 128,229   |                         | 137,536   |          | 9,307    |
|                                         |  | 54141-IF Other Professional Services |  |                        | 143,658   |                         | 69,400    |          | (74,258) |
|                                         |  | 54302-Cell Phone                     |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  | 54841-IF Fleet Repairs/Maintenance   |  |                        | 25,000    |                         | 25,000    |          | -        |
|                                         |  | 54842-IF Facility Repairs            |  |                        | 401,928   |                         | 387,008   |          | (14,920) |
|                                         |  | 54845-IF Car Wash                    |  |                        | 100       |                         | 100       |          | -        |
|                                         |  | 54847-IF Motor Pool                  |  |                        | 5,600     |                         | 10,000    |          | 4,400    |
|                                         |  | 54848-IF Fuel                        |  |                        | 5,400     |                         | 5,400     |          | -        |
|                                         |  | 54902-Registration/Schooling         |  |                        | 3,000     |                         | 3,000     |          | -        |
|                                         |  | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 3,800     |                         | 3,800     |          | -        |
|                                         |  | 54909-Printing/Binding/Repro         |  |                        | -         |                         | 1,800     |          | 1,800    |
|                                         |  | 59954-Reserve For Total Cost Compens |  |                        | 66,791    |                         | 33,152    |          | (33,639) |
|                                         |  |                                      |  |                        | 1,427,007 |                         | 1,473,274 |          | 46,268   |
|                                         |  | 51001-Base Wages                     |  |                        | 637,278   |                         | 672,657   |          | 35,379   |
|                                         |  | 51275-Annual Leave Payout            |  |                        | 6,000     |                         | 6,000     |          | -        |
|                                         |  | 51290-Longevity Pay                  |  |                        | 2,506     |                         | 2,506     |          | -        |
|                                         |  | 51640-Deferred Compensation-Matching |  |                        | 6,480     |                         | 6,480     |          | -        |
|                                         |  | 52110-Social Security                |  |                        | 48,943    |                         | 51,650    |          | 2,707    |
|                                         |  | 52210-Retirement                     |  |                        | 70,376    |                         | 74,268    |          | 3,892    |
|                                         |  | 52310-Medical Insurance              |  |                        | 75,467    |                         | 79,330    |          | 3,863    |
|                                         |  | 52320-Dental Insurance               |  |                        | 9,240     |                         | 9,240     |          | -        |
|                                         |  | 52330-Life Insurance                 |  |                        | 2,496     |                         | 2,596     |          | 100      |
|                                         |  | 52340-Disability Insurance           |  |                        | 972       |                         | 972       |          | -        |
|                                         |  | 52400-Industrial Insurance           |  |                        | 1,075     |                         | 1,090     |          | 15       |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  |                        | 1,676     |                         | 1,988     |          | 311      |
|                                         |  | 53101-Office Supplies                |  |                        | 200       |                         | 200       |          | -        |
|                                         |  | 53102-Publications                   |  |                        | 200       |                         | 200       |          | -        |
|                                         |  | 53104-Software (Noncapitalized)      |  |                        | 2,400     |                         | 2,400     |          | -        |
|                                         |  | 54209-It/Data Services               |  |                        | 6,400     |                         | 6,400     |          | -        |
|                                         |  | 54302-Cell Phone                     |  |                        | 2,400     |                         | 2,400     |          | -        |
|                                         |  | 54820-Software Maintenance           |  |                        | 552,897   |                         | 552,897   |          | -        |
|                                         |  | 73150-IT Information Security        |  |                        | 1,524,915 |                         | 1,558,370 |          | 33,455   |
| 73200-Technology Infrastructure         |  | 51001-Base Wages                     |  |                        | 509,679   |                         | 535,585   |          | 25,905   |
|                                         |  | 51290-Longevity Pay                  |  |                        | 1,061     |                         | 1,061     |          | -        |
|                                         |  | 51640-Deferred Compensation-Matching |  |                        | 7,440     |                         | 7,440     |          | -        |
|                                         |  | 52110-Social Security                |  |                        | 39,072    |                         | 41,001    |          | 1,929    |
|                                         |  | 52210-Retirement                     |  |                        | 56,181    |                         | 59,031    |          | 2,850    |
|                                         |  | 52310-Medical Insurance              |  |                        | 58,911    |                         | 61,422    |          | 2,512    |
|                                         |  | 52320-Dental Insurance               |  |                        | 6,298     |                         | 6,268     |          | (29)     |
|                                         |  | 52330-Life Insurance                 |  |                        | 1,980     |                         | 2,016     |          | 36       |
|                                         |  | 52340-Disability Insurance           |  |                        | 985       |                         | 988       |          | 3        |
|                                         |  | 52400-Industrial Insurance           |  |                        | 735       |                         | 745       |          | 11       |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  |                        | 1,338     |                         | 1,577     |          | 239      |
|                                         |  | 53104-Software (Noncapitalized)      |  |                        | 500       |                         | 500       |          | -        |
|                                         |  | 54201-Contractual Services           |  |                        | 226,600   |                         | 226,600   |          | -        |
|                                         |  | 54214-Subscription Based It Arngmts  |  |                        | 219,001   |                         | 219,001   |          | -        |
|                                         |  | 54302-Cell Phone                     |  |                        | 1,000     |                         | 1,000     |          | -        |
|                                         |  | 54820-Software Maintenance           |  |                        | 393,734   |                         | 393,734   |          | -        |
|                                         |  | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 400       |                         | 400       |          | -        |
|                                         |  |                                      |  |                        | 4,080,756 |                         | 4,277,874 |          | 197,118  |
|                                         |  | 51001-Base Wages                     |  |                        | 1,415,701 |                         | 1,480,721 |          | 65,020   |
|                                         |  | 51210-Overtime                       |  |                        | 21,000    |                         | 21,000    |          | -        |
|                                         |  | 51225-Standby Pay                    |  |                        | 47,000    |                         | 47,000    |          | -        |
|                                         |  | 51275-Annual Leave Payout            |  |                        | 4,000     |                         | 4,000     |          | -        |
|                                         |  | 51290-Longevity Pay                  |  |                        | 3,941     |                         | 4,046     |          | 104      |
|                                         |  | 51640-Deferred Compensation-Matching |  |                        | 15,300    |                         | 15,300    |          | -        |
|                                         |  | 52110-Social Security                |  |                        | 108,603   |                         | 113,585   |          | 4,982    |
|                                         |  | 52210-Retirement                     |  |                        | 156,161   |                         | 163,324   |          | 7,164    |
|                                         |  | 52310-Medical Insurance              |  |                        | 198,565   |                         | 202,292   |          | 3,727    |
|                                         |  | 52320-Dental Insurance               |  |                        | 19,200    |                         | 19,200    |          | -        |
|                                         |  | 52330-Life Insurance                 |  |                        | 5,549     |                         | 5,713     |          | 164      |
|                                         |  | 52340-Disability Insurance           |  |                        | 3,020     |                         | 3,020     |          | -        |
|                                         |  | 52400-Industrial Insurance           |  |                        | 2,240     |                         | 2,272     |          | 32       |
|                                         |  | 52600-Wa Paid Family & Medical Leave |  |                        | 3,720     |                         | 4,369     |          | 649      |
|                                         |  | 53104-Software (Noncapitalized)      |  |                        | 2,000     |                         | 2,000     |          | -        |
|                                         |  | 53201-Operating Supplies             |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |  | 53502-Minor Equipment                |  |                        | 36,000    |                         | 36,000    |          | -        |
|                                         |  | 54202-Advisory Technical Service     |  |                        | 20,000    |                         | 23,000    |          | 3,000    |
|                                         |  | 54209-It/Data Services               |  |                        | 10,000    |                         | 10,000    |          | -        |
|                                         |  | 54301-Telephone                      |  |                        | 363,490   |                         | 385,515   |          | 22,025   |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|        |              |                                      |                             | 2025-26 Adopted Budget |                   | 2025-26 Modified Budget |                   | Change        |                |
|--------|--------------|--------------------------------------|-----------------------------|------------------------|-------------------|-------------------------|-------------------|---------------|----------------|
| Fund > | Department > | Program >                            | Type Code                   | Revenues               | Expenses          | Revenues                | Expenses          | Revenues      | Expenses       |
|        |              |                                      | 54302-Cell Phone            |                        | 6,000             |                         | 6,000             |               | -              |
|        |              |                                      | 54406-Parking/Tolls (Local) |                        | 14,400            |                         | 14,400            |               | -              |
|        |              |                                      | 54804-Hardware Maintenance  |                        | 1,192,074         |                         | 1,192,074         |               | -              |
|        |              |                                      | 54820-Software Maintenance  |                        | 422,794           |                         | 423,044           |               | 250            |
|        |              |                                      | 56404-Vehicles              |                        | -                 |                         | 90,000            |               | 90,000         |
|        |              | <b>73260-Radio Infrastructure</b>    |                             | -                      | -                 | <b>33,988</b>           | <b>157,440</b>    | <b>33,988</b> | <b>157,440</b> |
|        |              | 34199-Other General Govt Services    |                             | -                      |                   | 33,988                  |                   | 33,988        |                |
|        |              | 54201-Contractual Services           |                             |                        | -                 |                         | 150,000           |               | 150,000        |
|        |              | 54501-Operating Rentals/Leases       |                             |                        | -                 |                         | 6,840             |               | 6,840          |
|        |              | 54702-Utility Light/Power Service    |                             |                        | -                 |                         | 600               |               | 600            |
|        |              | <b>73300-Application Support</b>     |                             |                        | <b>10,598,429</b> |                         | <b>10,977,674</b> |               | <b>379,245</b> |
|        |              | 51001-Base Wages                     |                             |                        | 3,848,082         |                         | 4,068,233         |               | 220,151        |
|        |              | 51220-Out Of Grade                   |                             |                        | 20,000            |                         | 20,000            |               | -              |
|        |              | 51275-Annual Leave Payout            |                             |                        | 24,000            |                         | 24,000            |               | -              |
|        |              | 51290-Longevity Pay                  |                             |                        | 8,535             |                         | 8,013             |               | (522)          |
|        |              | 51640-Deferred Compensation-Matching |                             |                        | 42,480            |                         | 40,770            |               | (1,710)        |
|        |              | 52110-Social Security                |                             |                        | 295,031           |                         | 311,833           |               | 16,802         |
|        |              | 52210-Retirement                     |                             |                        | 424,228           |                         | 448,387           |               | 24,159         |
|        |              | 52310-Medical Insurance              |                             |                        | 404,925           |                         | 416,091           |               | 11,166         |
|        |              | 52320-Dental Insurance               |                             |                        | 52,944            |                         | 52,944            |               | -              |
|        |              | 52330-Life Insurance                 |                             |                        | 15,088            |                         | 15,688            |               | 599            |
|        |              | 52340-Disability Insurance           |                             |                        | 8,451             |                         | 8,519             |               | 69             |
|        |              | 52400-Industrial Insurance           |                             |                        | 6,450             |                         | 6,543             |               | 93             |
|        |              | 52600-Wa Paid Family & Medical Leave |                             |                        | 10,105            |                         | 11,958            |               | 1,853          |
|        |              | 54214-Subscription Based It Arngmts  |                             |                        | 2,103,741         |                         | 2,137,654         |               | 33,913         |
|        |              | 54302-Cell Phone                     |                             |                        | -                 |                         | 515               |               | 515            |
|        |              | 54820-Software Maintenance           |                             |                        | 3,320,228         |                         | 3,392,384         |               | 72,156         |
|        |              | 54902-Registration/Schooling         |                             |                        | 14,143            |                         | 14,143            |               | -              |
|        |              | <b>73400-PW Special Projects</b>     |                             |                        | <b>6,500</b>      |                         | <b>3,250</b>      |               | <b>(3,250)</b> |
|        |              | 54202-Advisory Technical Service     |                             |                        | 6,000             |                         | 3,000             |               | (3,000)        |
|        |              | 54804-Hardware Maintenance           |                             |                        | 500               |                         | 250               |               | (250)          |
|        |              | <b>73500-IT Enterprise Services</b>  |                             |                        | <b>2,491,302</b>  |                         | <b>2,667,578</b>  |               | <b>176,276</b> |
|        |              | 51001-Base Wages                     |                             |                        | 809,088           |                         | 844,999           |               | 35,911         |
|        |              | 51210-Overtime                       |                             |                        | 80,000            |                         | 80,000            |               | -              |
|        |              | 51225-Standby Pay                    |                             |                        | 43,600            |                         | 43,600            |               | -              |
|        |              | 51275-Annual Leave Payout            |                             |                        | 26,000            |                         | 26,000            |               | -              |
|        |              | 51290-Longevity Pay                  |                             |                        | 3,080             |                         | 3,080             |               | -              |
|        |              | 51640-Deferred Compensation-Matching |                             |                        | 9,000             |                         | 10,800            |               | 1,800          |
|        |              | 52110-Social Security                |                             |                        | 62,131            |                         | 64,878            |               | 2,747          |
|        |              | 52210-Retirement                     |                             |                        | 89,338            |                         | 93,289            |               | 3,950          |
|        |              | 52310-Medical Insurance              |                             |                        | 93,407            |                         | 98,236            |               | 4,828          |
|        |              | 52320-Dental Insurance               |                             |                        | 10,752            |                         | 10,752            |               | -              |
|        |              | 52330-Life Insurance                 |                             |                        | 3,172             |                         | 3,248             |               | 76             |
|        |              | 52340-Disability Insurance           |                             |                        | 1,688             |                         | 1,691             |               | 3              |
|        |              | 52400-Industrial Insurance           |                             |                        | 1,254             |                         | 1,272             |               | 18             |
|        |              | 52600-Wa Paid Family & Medical Leave |                             |                        | 2,128             |                         | 2,494             |               | 366            |
|        |              | 53101-Office Supplies                |                             |                        | 1,000             |                         | 1,000             |               | -              |
|        |              | 53104-Software (Noncapitalized)      |                             |                        | 50,000            |                         | 50,000            |               | -              |
|        |              | 53201-Operating Supplies             |                             |                        | 4,000             |                         | 4,000             |               | -              |
|        |              | 53502-Minor Equipment                |                             |                        | 24,400            |                         | 24,400            |               | -              |
|        |              | 54202-Advisory Technical Service     |                             |                        | 34,000            |                         | 34,000            |               | -              |
|        |              | 54209-It/Data Services               |                             |                        | 96,478            |                         | 217,147           |               | 120,669        |
|        |              | 54302-Cell Phone                     |                             |                        | 8,000             |                         | 8,000             |               | -              |
|        |              | 54804-Hardware Maintenance           |                             |                        | 479,210           |                         | 479,210           |               | -              |
|        |              | 54820-Software Maintenance           |                             |                        | 520,812           |                         | 520,812           |               | -              |
|        |              | 54904-Oth Dues/Subscriptns/Membershp |                             |                        | 600               |                         | 600               |               | -              |
|        |              | 54906-Laundry/Janitorial Services    |                             |                        | 350               |                         | 350               |               | -              |
|        |              | 54920-Alarm/Security Services        |                             |                        | 37,814            |                         | 43,720            |               | 5,906          |
|        |              | <b>73600-Desktop Support</b>         |                             |                        | <b>4,073,049</b>  |                         | <b>4,194,556</b>  |               | <b>121,507</b> |
|        |              | 51001-Base Wages                     |                             |                        | 1,509,862         |                         | 1,593,502         |               | 83,640         |
|        |              | 51210-Overtime                       |                             |                        | 8,000             |                         | 8,000             |               | -              |
|        |              | 51225-Standby Pay                    |                             |                        | 30,000            |                         | 30,000            |               | -              |
|        |              | 51275-Annual Leave Payout            |                             |                        | 6,000             |                         | 6,000             |               | -              |
|        |              | 51290-Longevity Pay                  |                             |                        | 4,280             |                         | 4,385             |               | 104            |
|        |              | 51640-Deferred Compensation-Matching |                             |                        | 23,220            |                         | 24,660            |               | 1,440          |
|        |              | 52110-Social Security                |                             |                        | 115,832           |                         | 122,238           |               | 6,406          |
|        |              | 52210-Retirement                     |                             |                        | 166,556           |                         | 175,768           |               | 9,212          |
|        |              | 52310-Medical Insurance              |                             |                        | 195,397           |                         | 205,676           |               | 10,279         |
|        |              | 52320-Dental Insurance               |                             |                        | 25,464            |                         | 25,464            |               | -              |
|        |              | 52330-Life Insurance                 |                             |                        | 5,920             |                         | 6,147             |               | 227            |
|        |              | 52340-Disability Insurance           |                             |                        | 1,503             |                         | 1,531             |               | 29             |
|        |              | 52400-Industrial Insurance           |                             |                        | 2,956             |                         | 2,999             |               | 43             |
|        |              | 52600-Wa Paid Family & Medical Leave |                             |                        | 3,967             |                         | 4,712             |               | 744            |
|        |              | 53101-Office Supplies                |                             |                        | 2,000             |                         | 2,000             |               | -              |
|        |              | 53104-Software (Noncapitalized)      |                             |                        | 20,000            |                         | 20,000            |               | -              |
|        |              | 53201-Operating Supplies             |                             |                        | 4,000             |                         | 4,000             |               | -              |
|        |              | 53502-Minor Equipment                |                             |                        | 14,500            |                         | 14,500            |               | -              |
|        |              | 54201-Contractual Services           |                             |                        | 7,700             |                         | 7,700             |               | -              |
|        |              | 54302-Cell Phone                     |                             |                        | 14,200            |                         | 14,200            |               | -              |
|        |              | 54406-Parking/Tolls (Local)          |                             |                        | 4,800             |                         | 4,800             |               | -              |
|        |              | 54820-Software Maintenance           |                             |                        | 1,906,893         |                         | 1,916,275         |               | 9,382          |
|        |              | <b>73700-Mail Center</b>             |                             |                        | <b>686,127</b>    |                         | <b>678,518</b>    |               | <b>(7,608)</b> |
|        |              | 51001-Base Wages                     |                             |                        | 353,553           |                         | 352,308           |               | (1,245)        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                       |                                      | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change      |           |
|-----------------------------------------|--|---------------------------------------|--------------------------------------|------------------------|-----------|-------------------------|-----------|-------------|-----------|
| Fund > Department > Program > Type Code |  |                                       |                                      | Revenues               | Expenses  | Revenues                | Expenses  | Revenues    | Expenses  |
|                                         |  |                                       | 51290-Longevity Pay                  |                        | 261       |                         | 52        |             | (209)     |
|                                         |  |                                       | 51640-Deferred Compensation-Matching |                        | 3,120     |                         | 4,560     |             | 1,440     |
|                                         |  |                                       | 52110-Social Security                |                        | 27,067    |                         | 26,903    |             | (164)     |
|                                         |  |                                       | 52210-Retirement                     |                        | 32,913    |                         | 32,759    |             | (154)     |
|                                         |  |                                       | 52310-Medical Insurance              |                        | 50,955    |                         | 43,612    |             | (7,343)   |
|                                         |  |                                       | 52320-Dental Insurance               |                        | 6,706     |                         | 6,676     |             | (29)      |
|                                         |  |                                       | 52330-Life Insurance                 |                        | 1,169     |                         | 1,145     |             | (25)      |
|                                         |  |                                       | 52340-Disability Insurance           |                        | 24        |                         | 24        |             | -         |
|                                         |  |                                       | 52400-Industrial Insurance           |                        | 914       |                         | 927       |             | 13        |
|                                         |  |                                       | 52600-Wa Paid Family & Medical Leave |                        | 927       |                         | 1,033     |             | 106       |
|                                         |  |                                       | 53101-Office Supplies                |                        | 1,000     |                         | 1,000     |             | -         |
|                                         |  |                                       | 53104-Software (Noncapitalized)      |                        | 2,000     |                         | 2,000     |             | -         |
|                                         |  |                                       | 53201-Operating Supplies             |                        | 12,000    |                         | 12,000    |             | -         |
|                                         |  |                                       | 54201-Contractual Services           |                        | 1,000     |                         | 1,000     |             | -         |
|                                         |  |                                       | 54406-Parking/Tolls (Local)          |                        | 4,800     |                         | 4,800     |             | -         |
|                                         |  |                                       | 54501-Operating Rentals/Leases       |                        | 133,952   |                         | 133,952   |             | -         |
|                                         |  |                                       | 54804-Hardware Maintenance           |                        | 32,476    |                         | 32,476    |             | -         |
|                                         |  |                                       | 54820-Software Maintenance           |                        | 21,291    |                         | 21,291    |             | -         |
|                                         |  | 73900-Data Management                 |                                      |                        | 1,036,300 |                         | 1,065,716 |             | 29,417    |
|                                         |  |                                       | 51001-Base Wages                     |                        | 450,822   |                         | 473,295   |             | 22,473    |
|                                         |  |                                       | 51290-Longevity Pay                  |                        | 644       |                         | 644       |             | -         |
|                                         |  |                                       | 51640-Deferred Compensation-Matching |                        | 3,600     |                         | 3,600     |             | -         |
|                                         |  |                                       | 52110-Social Security                |                        | 34,537    |                         | 36,256    |             | 1,719     |
|                                         |  |                                       | 52210-Retirement                     |                        | 49,661    |                         | 52,133    |             | 2,472     |
|                                         |  |                                       | 52310-Medical Insurance              |                        | 48,049    |                         | 50,518    |             | 2,469     |
|                                         |  |                                       | 52320-Dental Insurance               |                        | 6,144     |                         | 6,144     |             | -         |
|                                         |  |                                       | 52330-Life Insurance                 |                        | 1,765     |                         | 1,827     |             | 62        |
|                                         |  |                                       | 52340-Disability Insurance           |                        | 972       |                         | 972       |             | -         |
|                                         |  |                                       | 52400-Industrial Insurance           |                        | 717       |                         | 727       |             | 10        |
|                                         |  |                                       | 52600-Wa Paid Family & Medical Leave |                        | 1,183     |                         | 1,395     |             | 212       |
|                                         |  |                                       | 54202-Advisory Technical Service     |                        | 5,000     |                         | 5,000     |             | -         |
|                                         |  |                                       | 54820-Software Maintenance           |                        | 433,206   |                         | 433,206   |             | -         |
| 5310-IT Capital Replacement Fund        |  |                                       |                                      | 2,870,762              | 3,949,310 | 1,508,381               | 3,373,355 | (1,362,381) | (575,955) |
| 5310 - IT Capital Replacement Fund      |  |                                       |                                      | 2,870,762              | 3,949,310 | 1,508,381               | 3,373,355 | (1,362,381) | (575,955) |
|                                         |  | 73100-Administration                  |                                      |                        | 3,949,310 |                         | 3,373,355 |             | (575,955) |
|                                         |  |                                       | 53521-Computers                      |                        | 1,129,135 |                         | 862,638   |             | (266,497) |
|                                         |  |                                       | 56305-Fiber Optics                   |                        | 400,000   |                         | 450,000   |             | 50,000    |
|                                         |  |                                       | 56409-Computer/Micro Equipment       |                        | 2,420,175 |                         | 2,060,717 |             | (359,458) |
|                                         |  | 73110-Citywide Hardware Replacement   |                                      | 1,560,754              |           | 780,377                 |           | (780,377)   |           |
|                                         |  |                                       | 34870-IF Other Int Svc Charges       |                        | 1,560,754 |                         | 780,377   |             | (780,377) |
|                                         |  | 73120-Citywide Software Replacement   |                                      | 409,166                |           | 204,583                 |           | (204,583)   |           |
|                                         |  |                                       | 34870-IF Other Int Svc Charges       |                        | 409,166   |                         | 204,583   |             | (204,583) |
|                                         |  | 73130-Department Hardware Replacement |                                      | 754,842                |           | 377,421                 |           | (377,421)   |           |
|                                         |  |                                       | 34870-IF Other Int Svc Charges       |                        | 754,842   |                         | 377,421   |             | (377,421) |
|                                         |  | 99999-Revenue & Other (Inactive)      |                                      | 146,000                |           | 146,000                 |           | -           |           |
|                                         |  |                                       | 36111-Investment Interest/Dividends  |                        | 146,000   |                         | 146,000   |             | -         |
| 5500-Purchasing & Contracts Fund        |  |                                       |                                      | 2,761,210              | 2,794,197 | 2,845,466               | 2,846,770 | 84,256      | 52,574    |
| 5500 - Purchasing and Contracts         |  |                                       |                                      | 2,761,210              | 2,794,197 | 2,845,466               | 2,846,770 | 84,256      | 52,574    |
|                                         |  | 76500-Purchasing                      |                                      | 2,761,210              | 2,794,197 | 2,785,466               | 2,786,770 | 24,256      | (7,426)   |
|                                         |  |                                       | 34194-Purchasing Services            | 2,741,210              |           | 2,775,466               |           | 34,256      |           |
|                                         |  |                                       | 35990-Misc Fines/Penalties           | 20,000                 |           | 10,000                  |           | (10,000)    |           |
|                                         |  |                                       | 51001-Base Wages                     |                        | 1,705,017 |                         | 1,724,523 |             | 19,506    |
|                                         |  |                                       | 51275-Annual Leave Payout            |                        | 28,000    |                         | 28,000    |             | -         |
|                                         |  |                                       | 51290-Longevity Pay                  |                        | 6,473     |                         | 6,473     |             | -         |
|                                         |  |                                       | 51640-Deferred Compensation-Matching |                        | 29,280    |                         | 27,840    |             | (1,440)   |
|                                         |  |                                       | 52110-Social Security                |                        | 130,929   |                         | 132,421   |             | 1,492     |
|                                         |  |                                       | 52210-Retirement                     |                        | 188,264   |                         | 190,410   |             | 2,146     |
|                                         |  |                                       | 52310-Medical Insurance              |                        | 220,619   |                         | 223,416   |             | 2,797     |
|                                         |  |                                       | 52320-Dental Insurance               |                        | 27,648    |                         | 27,648    |             | -         |
|                                         |  |                                       | 52330-Life Insurance                 |                        | 6,724     |                         | 6,728     |             | 5         |
|                                         |  |                                       | 52340-Disability Insurance           |                        | 3,909     |                         | 3,953     |             | 44        |
|                                         |  |                                       | 52400-Industrial Insurance           |                        | 3,225     |                         | 3,271     |             | 46        |
|                                         |  |                                       | 52600-Wa Paid Family & Medical Leave |                        | 4,484     |                         | 5,077     |             | 593       |
|                                         |  |                                       | 53101-Office Supplies                |                        | 3,700     |                         | 3,700     |             | -         |
|                                         |  |                                       | 53104-Software (Noncapitalized)      |                        | 1,600     |                         | 1,600     |             | -         |
|                                         |  |                                       | 53502-Minor Equipment                |                        | 1,000     |                         | 1,000     |             | -         |
|                                         |  |                                       | 53505-Office Furniture (Non Capital) |                        | 4,000     |                         | 4,000     |             | -         |
|                                         |  |                                       | 53521-Computers                      |                        | 4,000     |                         | 4,000     |             | -         |
|                                         |  |                                       | 54122-IF City Indirect Costs         |                        | 82,898    |                         | 93,855    |             | 10,957    |
|                                         |  |                                       | 54124-IF Office Performance Mgmt Svc |                        | 8,625     |                         | 5,711     |             | (2,914)   |
|                                         |  |                                       | 54125-IF Financial Services          |                        | 46,177    |                         | 35,039    |             | (11,138)  |
|                                         |  |                                       | 54128-IF Centralized Accounting      |                        | 7,529     |                         | 7,261     |             | (268)     |
|                                         |  |                                       | 54131-IF Risk Managment              |                        | 10,675    |                         | 9,643     |             | (1,032)   |
|                                         |  |                                       | 54132-IF Unemployment                |                        | 9,574     |                         | 11,013    |             | 1,439     |
|                                         |  |                                       | 54133-IF Workers' Comp               |                        | 10,920    |                         | 10,119    |             | (801)     |
|                                         |  |                                       | 54134-IF Custodial Service           |                        | 13,316    |                         | 13,447    |             | 131       |
|                                         |  |                                       | 54302-Cell Phone                     |                        | 2,800     |                         | 2,800     |             | -         |
|                                         |  |                                       | 54321-IF IT Expenses                 |                        | 188,644   |                         | 167,556   |             | (21,088)  |
|                                         |  |                                       | 54324-IF IT Replacement              |                        | 16,448    |                         | 8,224     |             | (8,224)   |
|                                         |  |                                       | 54404-Operational Travel             |                        | 3,000     |                         | 3,000     |             | -         |
|                                         |  |                                       | 54406-Parking/Tolls (Local)          |                        | 200       |                         | 200       |             | -         |
|                                         |  |                                       | 54842-IF Facility Repairs            |                        | 4,519     |                         | 4,682     |             | 163       |
|                                         |  |                                       | 54902-Registration/Schooling         |                        | 4,000     |                         | 4,000     |             | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                      |            |            | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |           | Change |        |
|-----------------------------------------|--------------------------------------|------------|------------|------------------------|------------|-------------------------|-----------|--------|--------|
| Fund > Department > Program > Type Code |                                      | Revenues   | Expenses   | Revenues               | Expenses   | Revenues                | Expenses  |        |        |
|                                         | 54904-Oth Dues/Subscriptns/Membershp |            |            | 16,000                 |            | 16,000                  |           |        | -      |
|                                         | 54909-Printing/Binding/Repro         |            |            | -                      |            | 160                     |           |        | 160    |
|                                         | 76510-Apprenticeship Program         | -          | -          | 60,000                 | 60,000     | 60,000                  | 60,000    | 60,000 | 60,000 |
|                                         | 35990-Misc Fines/Penalties           | -          |            | 60,000                 |            |                         |           | 60,000 |        |
|                                         | 54999-Other Misc Charges             |            | -          |                        |            | 60,000                  |           |        | 60,000 |
| 5600-Accounting Services                |                                      | 13,324,018 | 13,313,261 | 12,765,231             | 12,665,075 | (558,787)               | (648,186) |        |        |
| 5600 - Accounting Services              |                                      | 13,324,018 | 13,313,261 | 12,765,231             | 12,665,075 | (558,787)               | (648,186) |        |        |
| 30210-Administration                    |                                      | 13,324,018 | 2,970,251  | 12,765,231             | 2,817,720  | (558,787)               | (152,531) |        |        |
|                                         | 34821-IF Financial Services          | 12,964,018 |            | 12,405,231             |            | (558,787)               |           |        |        |
|                                         | 36999-Other General Misc Revenue     | 360,000    |            | 360,000                |            | -                       |           |        |        |
|                                         | 51001-Base Wages                     |            | 362,558    |                        | 297,175    |                         | (65,382)  |        |        |
|                                         | 51275-Annual Leave Payout            |            | 12,000     |                        | 12,000     |                         | -         |        |        |
|                                         | 51640-Deferred Compensation-Matching |            | 4,800      |                        | 4,440      |                         | (360)     |        |        |
|                                         | 52110-Social Security                |            | 26,052     |                        | 22,013     |                         | (4,038)   |        |        |
|                                         | 52210-Retirement                     |            | 39,881     |                        | 32,689     |                         | (7,192)   |        |        |
|                                         | 52310-Medical Insurance              |            | 29,537     |                        | 33,365     |                         | 3,829     |        |        |
|                                         | 52320-Dental Insurance               |            | 3,072      |                        | 3,072      |                         | -         |        |        |
|                                         | 52330-Life Insurance                 |            | 1,161      |                        | 1,017      |                         | (144)     |        |        |
|                                         | 52340-Disability Insurance           |            | 486        |                        | 486        |                         | -         |        |        |
|                                         | 52400-Industrial Insurance           |            | 358        |                        | 363        |                         | 5         |        |        |
|                                         | 52600-Wa Paid Family & Medical Leave |            | 924        |                        | 771        |                         | (153)     |        |        |
|                                         | 53101-Office Supplies                |            | 9,000      |                        | 9,000      |                         | -         |        |        |
|                                         | 53103-Postage                        |            | 16,400     |                        | 16,400     |                         | -         |        |        |
|                                         | 53104-Software (Noncapitalized)      |            | 8,000      |                        | 8,000      |                         | -         |        |        |
|                                         | 53502-Minor Equipment                |            | 7,000      |                        | 4,000      |                         | (3,000)   |        |        |
|                                         | 53521-Computers                      |            | 10,000     |                        | 10,000     |                         | -         |        |        |
|                                         | 54120-State Audit Charges            |            | 807,180    |                        | 807,180    |                         | -         |        |        |
|                                         | 54122-IF City Indirect Costs         |            | 414,689    |                        | 417,112    |                         | 2,423     |        |        |
|                                         | 54124-IF Office Performance Mgmt Svc |            | 37,386     |                        | 25,305     |                         | (12,081)  |        |        |
|                                         | 54127-IF Centralized Purchasing      |            | 8,652      |                        | 7,518      |                         | (1,134)   |        |        |
|                                         | 54129-IF My Spokane                  |            | 44,250     |                        | 41,364     |                         | (2,886)   |        |        |
|                                         | 54131-IF Risk Managment              |            | 58,562     |                        | 55,251     |                         | (3,311)   |        |        |
|                                         | 54132-IF Unemployment                |            | 3,266      |                        | 3,757      |                         | 491       |        |        |
|                                         | 54133-IF Workers' Comp               |            | 41,199     |                        | 41,341     |                         | 142       |        |        |
|                                         | 54134-IF Custodial Service           |            | 53,822     |                        | 51,807     |                         | (2,015)   |        |        |
|                                         | 54209-It/Data Services               |            | 1,000      |                        | 1,000      |                         | -         |        |        |
|                                         | 54214-Subscription Based It Arngmts  |            | 103,607    |                        | 103,607    |                         | -         |        |        |
|                                         | 54302-Cell Phone                     |            | 1,320      |                        | 1,320      |                         | -         |        |        |
|                                         | 54321-IF IT Expenses                 |            | 545,175    |                        | 526,179    |                         | (18,996)  |        |        |
|                                         | 54324-IF IT Replacement              |            | 72,230     |                        | 36,115     |                         | (36,115)  |        |        |
|                                         | 54401-Airfare                        |            | 3,000      |                        | 3,000      |                         | -         |        |        |
|                                         | 54407-Lodging                        |            | 4,000      |                        | 4,000      |                         | -         |        |        |
|                                         | 54408-Per Diem                       |            | 500        |                        | 500        |                         | -         |        |        |
|                                         | 54820-Software Maintenance           |            | -          |                        | 4,500      |                         | 4,500     |        |        |
|                                         | 54842-IF Facility Repairs            |            | 168,705    |                        | 148,246    |                         | (20,459)  |        |        |
|                                         | 54901-Misc Services/Charges          |            | 100        |                        | 100        |                         | -         |        |        |
|                                         | 54902-Registration/Schooling         |            | 8,000      |                        | 8,000      |                         | -         |        |        |
|                                         | 54903-Tuition Reimbursement          |            | 8,000      |                        | 8,000      |                         | -         |        |        |
|                                         | 54904-Oth Dues/Subscriptns/Membershp |            | 4,000      |                        | 4,000      |                         | -         |        |        |
|                                         | 54909-Printing/Binding/Repro         |            | 5,000      |                        | 20,690     |                         | 15,690    |        |        |
|                                         | 80101-Operating Transfers Out        |            | 45,378     |                        | 43,034     |                         | (2,344)   |        |        |
| 76200-General Accounting                |                                      |            | 1,389,842  |                        | 1,360,407  |                         | (29,434)  |        |        |
|                                         | 51001-Base Wages                     |            | 1,007,259  |                        | 983,147    |                         | (24,112)  |        |        |
|                                         | 51275-Annual Leave Payout            |            | 16,000     |                        | 14,500     |                         | (1,500)   |        |        |
|                                         | 51290-Longevity Pay                  |            | 2,088      |                        | 1,670      |                         | (418)     |        |        |
|                                         | 51640-Deferred Compensation-Matching |            | 18,480     |                        | 18,480     |                         | -         |        |        |
|                                         | 52110-Social Security                |            | 77,215     |                        | 75,339     |                         | (1,877)   |        |        |
|                                         | 52210-Retirement                     |            | 111,028    |                        | 108,330    |                         | (2,698)   |        |        |
|                                         | 52310-Medical Insurance              |            | 131,544    |                        | 132,611    |                         | 1,067     |        |        |
|                                         | 52320-Dental Insurance               |            | 15,384     |                        | 15,384     |                         | -         |        |        |
|                                         | 52330-Life Insurance                 |            | 3,954      |                        | 3,818      |                         | (136)     |        |        |
|                                         | 52340-Disability Insurance           |            | 1,853      |                        | 1,833      |                         | (20)      |        |        |
|                                         | 52400-Industrial Insurance           |            | 1,792      |                        | 1,817      |                         | 26        |        |        |
|                                         | 52600-Wa Paid Family & Medical Leave |            | 2,645      |                        | 2,879      |                         | 235       |        |        |
|                                         | 54902-Registration/Schooling         |            | 600        |                        | 600        |                         | -         |        |        |
| 76310-Utility Accounting                |                                      |            | 1,972,978  |                        | 1,979,451  |                         | 6,474     |        |        |
|                                         | 51001-Base Wages                     |            | 1,416,055  |                        | 1,417,038  |                         | 982       |        |        |
|                                         | 51275-Annual Leave Payout            |            | 24,000     |                        | 24,000     |                         | -         |        |        |
|                                         | 51290-Longevity Pay                  |            | 5,638      |                        | 5,742      |                         | 104       |        |        |
|                                         | 51640-Deferred Compensation-Matching |            | 23,760     |                        | 23,760     |                         | -         |        |        |
|                                         | 52110-Social Security                |            | 108,760    |                        | 108,843    |                         | 83        |        |        |
|                                         | 52210-Retirement                     |            | 156,386    |                        | 156,506    |                         | 120       |        |        |
|                                         | 52310-Medical Insurance              |            | 200,224    |                        | 204,990    |                         | 4,766     |        |        |
|                                         | 52320-Dental Insurance               |            | 21,552     |                        | 21,552     |                         | -         |        |        |
|                                         | 52330-Life Insurance                 |            | 5,561      |                        | 5,500      |                         | (61)      |        |        |
|                                         | 52340-Disability Insurance           |            | 2,409      |                        | 2,410      |                         | 1         |        |        |
|                                         | 52400-Industrial Insurance           |            | 2,508      |                        | 2,544      |                         | 36        |        |        |
|                                         | 52600-Wa Paid Family & Medical Leave |            | 3,725      |                        | 4,167      |                         | 442       |        |        |
|                                         | 54902-Registration/Schooling         |            | 2,000      |                        | 2,000      |                         | -         |        |        |
|                                         | 54904-Oth Dues/Subscriptns/Membershp |            | 400        |                        | 400        |                         | -         |        |        |
| 76320-Police & Fire Accounting          |                                      |            | 2,204,647  |                        | 2,143,246  |                         | (61,400)  |        |        |
|                                         | 51001-Base Wages                     |            | 1,592,886  |                        | 1,528,914  |                         | (63,972)  |        |        |
|                                         | 51210-Overtime                       |            | 4,000      |                        | 6,000      |                         | 2,000     |        |        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                                  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change   |           |
|-----------------------------------------|--|--|--------------------------------------------------|------------------------|-----------|-------------------------|-----------|----------|-----------|
| Fund > Department > Program > Type Code |  |  |                                                  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues | Expenses  |
|                                         |  |  | 51275-Annual Leave Payout                        |                        | 20,000    |                         | 18,000    |          | (2,000)   |
|                                         |  |  | 51290-Longevity Pay                              |                        | 6,212     |                         | 5,777     |          | (435)     |
|                                         |  |  | 51640-Deferred Compensation-Matching             |                        | 28,080    |                         | 26,370    |          | (1,710)   |
|                                         |  |  | 52110-Social Security                            |                        | 122,331   |                         | 117,404   |          | (4,927)   |
|                                         |  |  | 52210-Retirement                                 |                        | 175,901   |                         | 168,816   |          | (7,085)   |
|                                         |  |  | 52310-Medical Insurance                          |                        | 209,917   |                         | 226,699   |          | 16,781    |
|                                         |  |  | 52320-Dental Insurance                           |                        | 27,792    |                         | 27,792    |          | -         |
|                                         |  |  | 52330-Life Insurance                             |                        | 6,254     |                         | 5,935     |          | (319)     |
|                                         |  |  | 52340-Disability Insurance                       |                        | 1,458     |                         | 1,447     |          | (11)      |
|                                         |  |  | 52400-Industrial Insurance                       |                        | 3,225     |                         | 3,271     |          | 46        |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave             |                        | 4,190     |                         | 4,421     |          | 231       |
|                                         |  |  | 54902-Registration/Schooling                     |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp             |                        | 400       |                         | 400       |          | -         |
|                                         |  |  | 76330-Central Services Accounting                |                        | 1,523,772 |                         | 1,545,967 |          | 22,196    |
|                                         |  |  | 51001-Base Wages                                 |                        | 1,137,902 |                         | 1,144,539 |          | 6,637     |
|                                         |  |  | 51275-Annual Leave Payout                        |                        | 6,000     |                         | 9,000     |          | 3,000     |
|                                         |  |  | 51290-Longevity Pay                              |                        | 3,402     |                         | 3,402     |          | -         |
|                                         |  |  | 51640-Deferred Compensation-Matching             |                        | 14,400    |                         | 15,840    |          | 1,440     |
|                                         |  |  | 52110-Social Security                            |                        | 87,310    |                         | 87,817    |          | 508       |
|                                         |  |  | 52210-Retirement                                 |                        | 125,543   |                         | 126,274   |          | 730       |
|                                         |  |  | 52310-Medical Insurance                          |                        | 119,465   |                         | 128,964   |          | 9,499     |
|                                         |  |  | 52320-Dental Insurance                           |                        | 16,104    |                         | 16,104    |          | -         |
|                                         |  |  | 52330-Life Insurance                             |                        | 4,474     |                         | 4,445     |          | (29)      |
|                                         |  |  | 52340-Disability Insurance                       |                        | 1,832     |                         | 1,832     |          | 1         |
|                                         |  |  | 52400-Industrial Insurance                       |                        | 2,150     |                         | 2,181     |          | 31        |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave             |                        | 2,990     |                         | 3,369     |          | 378       |
|                                         |  |  | 54902-Registration/Schooling                     |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp             |                        | 200       |                         | 200       |          | -         |
|                                         |  |  | 76340-NHHS & Community and Econ. Dev. Accounting |                        | 1,750,727 |                         | 1,708,578 |          | (42,150)  |
|                                         |  |  | 51001-Base Wages                                 |                        | 1,254,750 |                         | 1,217,434 |          | (37,316)  |
|                                         |  |  | 51210-Overtime                                   |                        | 1,000     |                         | 1,000     |          | -         |
|                                         |  |  | 51275-Annual Leave Payout                        |                        | 29,000    |                         | 26,000    |          | (3,000)   |
|                                         |  |  | 51290-Longevity Pay                              |                        | 2,671     |                         | 2,045     |          | (626)     |
|                                         |  |  | 51640-Deferred Compensation-Matching             |                        | 23,040    |                         | 21,600    |          | (1,440)   |
|                                         |  |  | 52110-Social Security                            |                        | 96,193    |                         | 93,290    |          | (2,903)   |
|                                         |  |  | 52210-Retirement                                 |                        | 138,316   |                         | 134,143   |          | (4,174)   |
|                                         |  |  | 52310-Medical Insurance                          |                        | 164,547   |                         | 171,789   |          | 7,242     |
|                                         |  |  | 52320-Dental Insurance                           |                        | 21,576    |                         | 21,576    |          | -         |
|                                         |  |  | 52330-Life Insurance                             |                        | 4,934     |                         | 4,737     |          | (197)     |
|                                         |  |  | 52340-Disability Insurance                       |                        | 1,898     |                         | 1,855     |          | (43)      |
|                                         |  |  | 52400-Industrial Insurance                       |                        | 2,508     |                         | 2,544     |          | 36        |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave             |                        | 3,295     |                         | 3,565     |          | 271       |
|                                         |  |  | 54407-Lodging                                    |                        | 2,000     |                         | 2,000     |          | -         |
|                                         |  |  | 54408-Per Diem                                   |                        | 600       |                         | 600       |          | -         |
|                                         |  |  | 54902-Registration/Schooling                     |                        | 4,000     |                         | 4,000     |          | -         |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp             |                        | 400       |                         | 400       |          | -         |
|                                         |  |  | 76360-Grant Accounting                           |                        | 740,329   |                         | 368,027   |          | (372,301) |
|                                         |  |  | 51001-Base Wages                                 |                        | 518,640   |                         | 256,076   |          | (262,564) |
|                                         |  |  | 51290-Longevity Pay                              |                        | 73        |                         | 31        |          | (42)      |
|                                         |  |  | 51640-Deferred Compensation-Matching             |                        | 6,300     |                         | 5,670     |          | (630)     |
|                                         |  |  | 52110-Social Security                            |                        | 39,682    |                         | 19,592    |          | (20,089)  |
|                                         |  |  | 52210-Retirement                                 |                        | 57,058    |                         | 28,172    |          | (28,887)  |
|                                         |  |  | 52310-Medical Insurance                          |                        | 100,512   |                         | 49,476    |          | (51,036)  |
|                                         |  |  | 52320-Dental Insurance                           |                        | 7,325     |                         | 3,662     |          | (3,662)   |
|                                         |  |  | 52330-Life Insurance                             |                        | 2,013     |                         | 1,001     |          | (1,013)   |
|                                         |  |  | 52340-Disability Insurance                       |                        | 1,238     |                         | 611       |          | (626)     |
|                                         |  |  | 52400-Industrial Insurance                       |                        | 1,129     |                         | 564       |          | (564)     |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave             |                        | 1,359     |                         | 671       |          | (688)     |
|                                         |  |  | 53101-Office Supplies                            |                        | 1,000     |                         | 500       |          | (500)     |
|                                         |  |  | 54302-Cell Phone                                 |                        | 1,000     |                         | 500       |          | (500)     |
|                                         |  |  | 54902-Registration/Schooling                     |                        | 2,000     |                         | 1,000     |          | (1,000)   |
|                                         |  |  | 54904-Oth Dues/Subscriptns/Membershp             |                        | 1,000     |                         | 500       |          | (500)     |
|                                         |  |  | 76400-Payroll                                    |                        | 760,717   |                         | 741,678   |          | (19,039)  |
|                                         |  |  | 51001-Base Wages                                 |                        | 543,282   |                         | 530,466   |          | (12,816)  |
|                                         |  |  | 51275-Annual Leave Payout                        |                        | 7,700     |                         | 7,700     |          | -         |
|                                         |  |  | 51290-Longevity Pay                              |                        | 2,923     |                         | 1,879     |          | (1,044)   |
|                                         |  |  | 51640-Deferred Compensation-Matching             |                        | 6,480     |                         | 6,480     |          | -         |
|                                         |  |  | 52110-Social Security                            |                        | 41,785    |                         | 40,724    |          | (1,060)   |
|                                         |  |  | 52210-Retirement                                 |                        | 60,083    |                         | 58,558    |          | (1,525)   |
|                                         |  |  | 52310-Medical Insurance                          |                        | 77,702    |                         | 71,217    |          | (6,485)   |
|                                         |  |  | 52320-Dental Insurance                           |                        | 9,240     |                         | 8,052     |          | (1,188)   |
|                                         |  |  | 52330-Life Insurance                             |                        | 2,145     |                         | 2,069     |          | (76)      |
|                                         |  |  | 52340-Disability Insurance                       |                        | 870       |                         | 884       |          | 14        |
|                                         |  |  | 52400-Industrial Insurance                       |                        | 1,075     |                         | 1,090     |          | 15        |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave             |                        | 1,431     |                         | 1,556     |          | 125       |
|                                         |  |  | 54909-Printing/Binding/Repro                     |                        | 6,000     |                         | 11,000    |          | 5,000     |
| 5700-Spokane 311                        |  |  |                                                  | 4,306,899              | 4,351,620 | 4,259,806               | 4,071,476 | (47,093) | (280,144) |
| 5700 - Spokane 311                      |  |  |                                                  | 4,306,899              | 4,351,620 | 4,259,806               | 4,071,476 | (47,093) | (280,144) |
| 53801-Service 1st                       |  |  |                                                  | 4,306,899              | 4,351,620 | 4,259,806               | 4,071,476 | (47,093) | (280,144) |
| 34836-IF My Spokane Services            |  |  |                                                  | 4,306,899              |           | 4,259,806               |           | (47,093) |           |
| 51001-Base Wages                        |  |  |                                                  |                        | 2,288,604 |                         | 2,043,939 |          | (244,666) |
| 51210-Overtime                          |  |  |                                                  |                        | 8,000     |                         | 8,000     |          | -         |
| 51275-Annual Leave Payout               |  |  |                                                  |                        | 6,000     |                         | 6,000     |          | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                         | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change    |           |
|-----------------------------------------|--|--|-----------------------------------------|------------------------|-----------|-------------------------|-----------|-----------|-----------|
| Fund > Department > Program > Type Code |  |  |                                         | Revenues               | Expenses  | Revenues                | Expenses  | Revenues  | Expenses  |
|                                         |  |  | 51290-Longevity Pay                     |                        |           |                         |           |           | (670)     |
|                                         |  |  | 51640-Deferred Compensation-Matching    |                        | 33,600    |                         | 30,240    |           | (3,360)   |
|                                         |  |  | 52110-Social Security                   |                        | 177,436   |                         | 158,582   |           | (18,854)  |
|                                         |  |  | 52210-Retirement                        |                        | 255,136   |                         | 228,027   |           | (27,110)  |
|                                         |  |  | 52310-Medical Insurance                 |                        | 365,774   |                         | 327,847   |           | (37,927)  |
|                                         |  |  | 52320-Dental Insurance                  |                        | 49,488    |                         | 44,016    |           | (5,472)   |
|                                         |  |  | 52330-Life Insurance                    |                        | 9,119     |                         | 8,083     |           | (1,036)   |
|                                         |  |  | 52340-Disability Insurance              |                        | 971       |                         | 971       |           | -         |
|                                         |  |  | 52400-Industrial Insurance              |                        | 5,733     |                         | 5,447     |           | (286)     |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave    |                        | 6,077     |                         | 6,017     |           | (60)      |
|                                         |  |  | 53101-Office Supplies                   |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |  |  | 53103-Postage                           |                        | 500       |                         | 500       |           | -         |
|                                         |  |  | 53104-Software (Noncapitalized)         |                        | 440       |                         | 440       |           | -         |
|                                         |  |  | 53201-Operating Supplies                |                        | 3,000     |                         | 3,000     |           | -         |
|                                         |  |  | 53502-Minor Equipment                   |                        | 8,300     |                         | 8,300     |           | -         |
|                                         |  |  | 53521-Computers                         |                        | 11,000    |                         | 11,000    |           | -         |
|                                         |  |  | 54122-IF City Indirect Costs            |                        | 142,966   |                         | 158,337   |           | 15,371    |
|                                         |  |  | 54124-IF Office Performance Mgmt Svc    |                        | 13,586    |                         | 9,202     |           | (4,384)   |
|                                         |  |  | 54125-IF Financial Services             |                        | 43,195    |                         | 32,083    |           | (11,112)  |
|                                         |  |  | 54128-IF Centralized Accounting         |                        | 9,834     |                         | 9,349     |           | (485)     |
|                                         |  |  | 54131-IF Risk Managment                 |                        | 12,830    |                         | 12,389    |           | (441)     |
|                                         |  |  | 54132-IF Unemployment                   |                        | 9,674     |                         | 6,779     |           | (2,895)   |
|                                         |  |  | 54133-IF Workers' Comp                  |                        | 9,980     |                         | 10,656    |           | 676       |
|                                         |  |  | 54134-IF Custodial Service              |                        | 13,421    |                         | 29,721    |           | 16,300    |
|                                         |  |  | 54205-Background Checks                 |                        | 600       |                         | 600       |           | -         |
|                                         |  |  | 54210-Interpreter Costs                 |                        | 15,000    |                         | 15,000    |           | -         |
|                                         |  |  | 54214-Subscription Based It Arngmts     |                        | 102,000   |                         | 104,000   |           | 2,000     |
|                                         |  |  | 54302-Cell Phone                        |                        | 2,108     |                         | 2,108     |           | -         |
|                                         |  |  | 54321-IF IT Expenses                    |                        | 550,088   |                         | 579,193   |           | 29,105    |
|                                         |  |  | 54324-IF IT Replacement                 |                        | 32,196    |                         | 16,098    |           | (16,098)  |
|                                         |  |  | 54401-Airfare                           |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |  |  | 54407-Lodging                           |                        | 2,000     |                         | 2,000     |           | -         |
|                                         |  |  | 54408-Per Diem                          |                        | 1,000     |                         | 1,000     |           | -         |
|                                         |  |  | 54409-Other Transportation Expenses     |                        | 700       |                         | 700       |           | -         |
|                                         |  |  | 54803-Equipment Repairs/Maintenance     |                        | 1,000     |                         | 1,000     |           | -         |
|                                         |  |  | 54842-IF Facility Repairs               |                        | 42,066    |                         | 77,249    |           | 35,183    |
|                                         |  |  | 54902-Registration/Schooling            |                        | 5,000     |                         | 5,000     |           | -         |
|                                         |  |  | 54909-Printing/Binding/Repro            |                        | -         |                         | 1,240     |           | 1,240     |
|                                         |  |  | 59954-Reserve For Total Cost Compens    |                        | 26,649    |                         | 25,533    |           | (1,116)   |
|                                         |  |  | 80101-Operating Transfers Out           |                        | 78,380    |                         | 74,332    |           | (4,048)   |
| 5750-Office Of Performance Mgmt         |  |  |                                         | 3,150,622              | 3,153,283 | 2,875,027               | 2,933,430 | (275,595) | (219,853) |
|                                         |  |  | 5750 - Office Of Performance Management | 3,150,622              | 3,153,283 | 2,875,027               | 2,933,430 | (275,595) | (219,853) |
|                                         |  |  | 34300-Business Analyst                  |                        | 318,643   |                         | 157,559   |           | (161,084) |
|                                         |  |  | 51001-Base Wages                        |                        | 236,371   |                         | 116,909   |           | (119,463) |
|                                         |  |  | 51290-Longevity Pay                     |                        | 435       |                         | 209       |           | (226)     |
|                                         |  |  | 51640-Deferred Compensation-Matching    |                        | 3,600     |                         | 1,800     |           | (1,800)   |
|                                         |  |  | 52110-Social Security                   |                        | 18,116    |                         | 8,960     |           | (9,156)   |
|                                         |  |  | 52210-Retirement                        |                        | 26,049    |                         | 12,883    |           | (13,166)  |
|                                         |  |  | 52310-Medical Insurance                 |                        | 28,612    |                         | 14,077    |           | (14,535)  |
|                                         |  |  | 52320-Dental Insurance                  |                        | 3,072     |                         | 1,536     |           | (1,536)   |
|                                         |  |  | 52330-Life Insurance                    |                        | 924       |                         | 457       |           | (467)     |
|                                         |  |  | 52340-Disability Insurance              |                        | 486       |                         | 243       |           | (243)     |
|                                         |  |  | 52400-Industrial Insurance              |                        | 358       |                         | 179       |           | (179)     |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave    |                        | 620       |                         | 307       |           | (314)     |
|                                         |  |  | 73250-Project Management Office         | 3,150,622              | 2,834,640 | 2,875,027               | 2,775,871 | (275,595) | (58,769)  |
|                                         |  |  | 34870-IF Other Int Svc Charges          | 3,150,622              |           | 2,875,027               |           | (275,595) |           |
|                                         |  |  | 51001-Base Wages                        |                        | 1,287,686 |                         | 1,328,766 |           | 41,080    |
|                                         |  |  | 51003-Project Employee Wages            |                        | -         |                         | 67,103    |           | 67,103    |
|                                         |  |  | 51220-Out Of Grade                      |                        | 10,000    |                         | 10,000    |           | -         |
|                                         |  |  | 51275-Annual Leave Payout               |                        | 12,000    |                         | 12,000    |           | -         |
|                                         |  |  | 51290-Longevity Pay                     |                        | 2,854     |                         | 3,080     |           | 226       |
|                                         |  |  | 51640-Deferred Compensation-Matching    |                        | 20,880    |                         | 21,240    |           | 360       |
|                                         |  |  | 52110-Social Security                   |                        | 98,726    |                         | 101,886   |           | 3,160     |
|                                         |  |  | 52210-Retirement                        |                        | 141,959   |                         | 146,503   |           | 4,544     |
|                                         |  |  | 52310-Medical Insurance                 |                        | 169,357   |                         | 174,610   |           | 5,254     |
|                                         |  |  | 52320-Dental Insurance                  |                        | 18,432    |                         | 18,432    |           | -         |
|                                         |  |  | 52330-Life Insurance                    |                        | 5,032     |                         | 5,139     |           | 107       |
|                                         |  |  | 52340-Disability Insurance              |                        | 2,806     |                         | 2,854     |           | 47        |
|                                         |  |  | 52400-Industrial Insurance              |                        | 2,150     |                         | 2,181     |           | 31        |
|                                         |  |  | 52600-Wa Paid Family & Medical Leave    |                        | 3,381     |                         | 3,913     |           | 532       |
|                                         |  |  | 53101-Office Supplies                   |                        | 400       |                         | 400       |           | -         |
|                                         |  |  | 53104-Software (Noncapitalized)         |                        | 5,000     |                         | 5,000     |           | -         |
|                                         |  |  | 53105-Non-Travel Meals/Lght Rfrshmt     |                        | 1,000     |                         | 1,000     |           | -         |
|                                         |  |  | 53201-Operating Supplies                |                        | 200       |                         | 200       |           | -         |
|                                         |  |  | 53502-Minor Equipment                   |                        | 200       |                         | 200       |           | -         |
|                                         |  |  | 54122-IF City Indirect Costs            |                        | 69,862    |                         | 70,768    |           | 906       |
|                                         |  |  | 54125-IF Financial Services             |                        | 21,128    |                         | 17,217    |           | (3,911)   |
|                                         |  |  | 54127-IF Centralized Purchasing         |                        | 2,164     |                         | 2,153     |           | (11)      |
|                                         |  |  | 54128-IF Centralized Accounting         |                        | 8,884     |                         | 8,756     |           | (128)     |
|                                         |  |  | 54131-IF Risk Managment                 |                        | 8,558     |                         | 8,028     |           | (530)     |
|                                         |  |  | 54133-IF Workers' Comp                  |                        | 8,013     |                         | 8,090     |           | 77        |
|                                         |  |  | 54134-IF Custodial Service              |                        | 27,356    |                         | 12,854    |           | (14,502)  |
|                                         |  |  | 54201-Contractual Services              |                        | 630,000   |                         | 512,191   |           | (117,809) |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                   |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change    |           |
|-----------------------------------------|-----------------------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|-----------|-----------|
| Fund > Department > Program > Type Code |                                   |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues  | Expenses  |
|                                         |                                   | 54302-Cell Phone                     |  |                        | 6,800      |                         | 6,800      |           | -         |
|                                         |                                   | 54321-IF IT Expenses                 |  |                        | 156,467    |                         | 160,771    |           | 4,304     |
|                                         |                                   | 54324-IF IT Replacement              |  |                        | 14,598     |                         | 7,299      |           | (7,299)   |
|                                         |                                   | 54842-IF Facility Repairs            |  |                        | 85,746     |                         | 43,037     |           | (42,709)  |
|                                         |                                   | 54902-Registration/Schooling         |  |                        | 12,000     |                         | 12,000     |           | -         |
|                                         |                                   | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |                                   | 54909-Printing/Binding/Repro         |  |                        | -          |                         | 400        |           | 400       |
| 5800-Risk Management Fund               |                                   |                                      |  | 15,554,305             | 15,471,566 | 15,252,424              | 14,937,987 | (301,881) | (533,579) |
|                                         | 5800 - Risk Management Fund       |                                      |  | 15,554,305             | 15,471,566 | 15,252,424              | 14,937,987 | (301,881) | (533,579) |
|                                         | 78100-General Liability           |                                      |  | 15,554,305             | 13,775,612 | 15,252,424              | 13,769,612 | (301,881) | (6,000)   |
|                                         |                                   | 34147-Risk Management Fees           |  | 15,179,305             |            | 14,877,424              |            | (301,881) |           |
|                                         |                                   | 36111-Investment Interest/Dividends  |  | 359,000                |            | 359,000                 |            | -         |           |
|                                         |                                   | 36113-Earnings Credit                |  | 2,000                  |            | 2,000                   |            | -         |           |
|                                         |                                   | 36910-Sale Of Scrap/Junk/Surplus     |  | 14,000                 |            | 14,000                  |            | -         |           |
|                                         |                                   | 54101-Professional Services          |  |                        | 10,000     |                         | 10,000     |           | -         |
|                                         |                                   | 54141-IF Other Professional Services |  |                        | 200,000    |                         | 194,000    |           | (6,000)   |
|                                         |                                   | 54601-Insurance Claims               |  |                        | 7,250,000  |                         | 7,400,000  |           | 150,000   |
|                                         |                                   | 54603-Insurance Premiums             |  |                        | 5,600,000  |                         | 5,515,000  |           | (85,000)  |
|                                         |                                   | 54620-Insurance Administration       |  |                        | 715,000    |                         | 650,000    |           | (65,000)  |
|                                         |                                   | 80102-Operating Transfer Out-Debt    |  |                        | 612        |                         | 612        |           | -         |
|                                         | 78200-Risk Management             |                                      |  |                        | 864,316    |                         | 757,055    |           | (107,261) |
|                                         |                                   | 51001-Base Wages                     |  |                        | 414,039    |                         | 287,322    |           | (126,717) |
|                                         |                                   | 51290-Longevity Pay                  |  |                        | 418        |                         | 313        |           | (104)     |
|                                         |                                   | 51640-Deferred Compensation-Matching |  |                        | 6,720      |                         | 4,800      |           | (1,920)   |
|                                         |                                   | 52110-Social Security                |  |                        | 31,706     |                         | 22,004     |           | (9,702)   |
|                                         |                                   | 52210-Retirement                     |  |                        | 45,590     |                         | 31,640     |           | (13,950)  |
|                                         |                                   | 52310-Medical Insurance              |  |                        | 33,788     |                         | 16,684     |           | (17,104)  |
|                                         |                                   | 52320-Dental Insurance               |  |                        | 6,168      |                         | 4,038      |           | (2,130)   |
|                                         |                                   | 52330-Life Insurance                 |  |                        | 1,575      |                         | 1,100      |           | (476)     |
|                                         |                                   | 52340-Disability Insurance           |  |                        | 486        |                         | 243        |           | (243)     |
|                                         |                                   | 52400-Industrial Insurance           |  |                        | 717        |                         | 543        |           | (174)     |
|                                         |                                   | 52600-Wa Paid Family & Medical Leave |  |                        | 1,086      |                         | 804        |           | (282)     |
|                                         |                                   | 53101-Office Supplies                |  |                        | 1,000      |                         | 1,000      |           | -         |
|                                         |                                   | 53505-Office Furniture (Non Capital) |  |                        | 6,000      |                         | 3,000      |           | (3,000)   |
|                                         |                                   | 54122-IF City Indirect Costs         |  |                        | 24,929     |                         | 104,786    |           | 79,857    |
|                                         |                                   | 54124-IF Office Performance Mgmt Svc |  |                        | 10,436     |                         | 7,075      |           | (3,361)   |
|                                         |                                   | 54125-IF Financial Services          |  |                        | 64,791     |                         | 62,181     |           | (2,610)   |
|                                         |                                   | 54127-IF Centralized Purchasing      |  |                        | 10,816     |                         | 11,853     |           | 1,037     |
|                                         |                                   | 54128-IF Centralized Accounting      |  |                        | 3,058      |                         | 5,078      |           | 2,020     |
|                                         |                                   | 54129-IF My Spokane                  |  |                        | 7,165      |                         | 6,703      |           | (462)     |
|                                         |                                   | 54133-IF Workers' Comp               |  |                        | -          |                         | 1,252      |           | 1,252     |
|                                         |                                   | 54134-IF Custodial Service           |  |                        | 6,459      |                         | 3,035      |           | (3,424)   |
|                                         |                                   | 54201-Contractual Services           |  |                        | 136,500    |                         | 145,500    |           | 9,000     |
|                                         |                                   | 54321-IF IT Expenses                 |  |                        | 22,198     |                         | 18,327     |           | (3,871)   |
|                                         |                                   | 54324-IF IT Replacement              |  |                        | 2,426      |                         | 1,213      |           | (1,213)   |
|                                         |                                   | 54842-IF Facility Repairs            |  |                        | 20,246     |                         | 10,162     |           | (10,084)  |
|                                         |                                   | 54902-Registration/Schooling         |  |                        | (1,000)    |                         | (1,000)    |           | -         |
|                                         |                                   | 54909-Printing/Binding/Repro         |  |                        | -          |                         | 400        |           | 400       |
|                                         |                                   | 54914-Bank Fees                      |  |                        | 7,000      |                         | 7,000      |           | -         |
|                                         | 78300-Safety                      |                                      |  |                        | 831,638    |                         | 411,320    |           | (420,318) |
|                                         |                                   | 51001-Base Wages                     |  |                        | 473,395    |                         | 234,140    |           | (239,255) |
|                                         |                                   | 51290-Longevity Pay                  |  |                        | 1,027      |                         | 505        |           | (522)     |
|                                         |                                   | 51640-Deferred Compensation-Matching |  |                        | 7,200      |                         | 3,600      |           | (3,600)   |
|                                         |                                   | 52110-Social Security                |  |                        | 36,293     |                         | 17,950     |           | (18,343)  |
|                                         |                                   | 52210-Retirement                     |  |                        | 52,186     |                         | 25,811     |           | (26,375)  |
|                                         |                                   | 52310-Medical Insurance              |  |                        | 59,203     |                         | 29,129     |           | (30,074)  |
|                                         |                                   | 52320-Dental Insurance               |  |                        | 6,144      |                         | 3,072      |           | (3,072)   |
|                                         |                                   | 52330-Life Insurance                 |  |                        | 1,851      |                         | 916        |           | (935)     |
|                                         |                                   | 52340-Disability Insurance           |  |                        | 972        |                         | 486        |           | (486)     |
|                                         |                                   | 52400-Industrial Insurance           |  |                        | 717        |                         | 358        |           | (358)     |
|                                         |                                   | 52600-Wa Paid Family & Medical Leave |  |                        | 1,243      |                         | 615        |           | (628)     |
|                                         |                                   | 53101-Office Supplies                |  |                        | 1,000      |                         | 500        |           | (500)     |
|                                         |                                   | 53103-Postage                        |  |                        | (30)       |                         | (15)       |           | 15        |
|                                         |                                   | 53104-Software (Noncapitalized)      |  |                        | 1,000      |                         | 500        |           | (500)     |
|                                         |                                   | 53201-Operating Supplies             |  |                        | 3,000      |                         | 1,500      |           | (1,500)   |
|                                         |                                   | 53505-Office Furniture (Non Capital) |  |                        | 5,000      |                         | 2,500      |           | (2,500)   |
|                                         |                                   | 53521-Computers                      |  |                        | 6,000      |                         | 3,000      |           | (3,000)   |
|                                         |                                   | 54101-Professional Services          |  |                        | 52,000     |                         | 26,000     |           | (26,000)  |
|                                         |                                   | 54133-IF Workers' Comp               |  |                        | 887        |                         | 429        |           | (458)     |
|                                         |                                   | 54201-Contractual Services           |  |                        | 30,000     |                         | 15,000     |           | (15,000)  |
|                                         |                                   | 54302-Cell Phone                     |  |                        | 5,000      |                         | 2,500      |           | (2,500)   |
|                                         |                                   | 54321-IF IT Expenses                 |  |                        | 67,854     |                         | 32,976     |           | (34,878)  |
|                                         |                                   | 54324-IF IT Replacement              |  |                        | 11,696     |                         | 5,848      |           | (5,848)   |
|                                         |                                   | 54402-Local Mileage                  |  |                        | 2,000      |                         | 1,000      |           | (1,000)   |
|                                         |                                   | 54902-Registration/Schooling         |  |                        | 6,000      |                         | 3,000      |           | (3,000)   |
| 5810-Workers' Compensation Fund         |                                   |                                      |  | 13,249,193             | 13,252,580 | 14,149,709              | 14,383,401 | 900,516   | 1,130,821 |
|                                         | 5810 - Workers' Compensation Fund |                                      |  | 13,249,193             | 13,252,580 | 14,149,709              | 14,383,401 | 900,516   | 1,130,821 |
|                                         | 78300-Safety                      |                                      |  |                        | -          |                         | 379,158    |           | 379,158   |
|                                         |                                   | 51001-Base Wages                     |  |                        | -          |                         | 203,515    |           | 203,515   |
|                                         |                                   | 51290-Longevity Pay                  |  |                        | -          |                         | 209        |           | 209       |
|                                         |                                   | 51640-Deferred Compensation-Matching |  |                        | -          |                         | 3,330      |           | 3,330     |
|                                         |                                   | 52110-Social Security                |  |                        | -          |                         | 15,585     |           | 15,585    |
|                                         |                                   | 52210-Retirement                     |  |                        | -          |                         | 22,410     |           | 22,410    |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                       |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change   |          |
|-----------------------------------------|---------------------------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|----------|----------|
| Fund > Department > Program > Type Code |                                       |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues | Expenses |
|                                         |                                       | 52310-Medical Insurance              |  |                        | -          |                         | 35,401     |          | 35,401   |
|                                         |                                       | 52320-Dental Insurance               |  |                        | -          |                         | 3,072      |          | 3,072    |
|                                         |                                       | 52330-Life Insurance                 |  |                        | -          |                         | 772        |          | 772      |
|                                         |                                       | 52340-Disability Insurance           |  |                        | -          |                         | 459        |          | 459      |
|                                         |                                       | 52400-Industrial Insurance           |  |                        | -          |                         | 369        |          | 369      |
|                                         |                                       | 52600-Wa Paid Family & Medical Leave |  |                        | -          |                         | 604        |          | 604      |
|                                         |                                       | 53101-Office Supplies                |  |                        | -          |                         | 485        |          | 485      |
|                                         |                                       | 53104-Software (Noncapitalized)      |  |                        | -          |                         | 500        |          | 500      |
|                                         |                                       | 53201-Operating Supplies             |  |                        | -          |                         | 1,500      |          | 1,500    |
|                                         |                                       | 53505-Office Furniture (Non Capital) |  |                        | -          |                         | 2,500      |          | 2,500    |
|                                         |                                       | 53521-Computers                      |  |                        | -          |                         | 3,000      |          | 3,000    |
|                                         |                                       | 54101-Professional Services          |  |                        | -          |                         | 26,000     |          | 26,000   |
|                                         |                                       | 54201-Contractual Services           |  |                        | -          |                         | 15,000     |          | 15,000   |
|                                         |                                       | 54302-Cell Phone                     |  |                        | -          |                         | 2,500      |          | 2,500    |
|                                         |                                       | 54321-IF IT Expenses                 |  |                        | -          |                         | 37,948     |          | 37,948   |
|                                         |                                       | 54402-Local Mileage                  |  |                        | -          |                         | 1,000      |          | 1,000    |
|                                         |                                       | 54902-Registration/Schooling         |  |                        | -          |                         | 3,000      |          | 3,000    |
|                                         | 78500-Workers' Compensation           |                                      |  | 13,249,193             | 13,252,580 | 14,149,709              | 14,004,243 | 900,516  | 751,664  |
|                                         |                                       | 33469-Other State Agencies           |  | 200,000                |            | 200,000                 |            | -        |          |
|                                         |                                       | 34897-IF Benefit Admin Fees          |  | 12,388,193             |            | 13,288,709              |            | 900,516  |          |
|                                         |                                       | 36111-Investment Interest/Dividends  |  | 540,000                |            | 540,000                 |            | -        |          |
|                                         |                                       | 36999-Other General Misc Revenue     |  | 1,000                  |            | 1,000                   |            | -        |          |
|                                         |                                       | 37210-Insurance Recoveries           |  | 120,000                |            | 120,000                 |            | -        |          |
|                                         |                                       | 51001-Base Wages                     |  |                        | 389,604    |                         | 291,455    |          | (98,149) |
|                                         |                                       | 51275-Annual Leave Payout            |  |                        | 10,000     |                         | 10,000     |          | -        |
|                                         |                                       | 51290-Longevity Pay                  |  |                        | 800        |                         | 592        |          | (209)    |
|                                         |                                       | 51640-Deferred Compensation-Matching |  |                        | 7,200      |                         | 5,400      |          | (1,800)  |
|                                         |                                       | 52110-Social Security                |  |                        | 29,866     |                         | 22,342     |          | (7,524)  |
|                                         |                                       | 52210-Retirement                     |  |                        | 42,944     |                         | 32,125     |          | (10,819) |
|                                         |                                       | 52310-Medical Insurance              |  |                        | 47,919     |                         | 40,067     |          | (7,852)  |
|                                         |                                       | 52320-Dental Insurance               |  |                        | 6,144      |                         | 4,608      |          | (1,536)  |
|                                         |                                       | 52330-Life Insurance                 |  |                        | 1,536      |                         | 1,140      |          | (396)    |
|                                         |                                       | 52340-Disability Insurance           |  |                        | 949        |                         | 710        |          | (239)    |
|                                         |                                       | 52400-Industrial Insurance           |  |                        | 717        |                         | 543        |          | (174)    |
|                                         |                                       | 52600-Wa Paid Family & Medical Leave |  |                        | 1,023      |                         | 825        |          | (198)    |
|                                         |                                       | 53101-Office Supplies                |  |                        | 1,000      |                         | 1,000      |          | -        |
|                                         |                                       | 53103-Postage                        |  |                        | 5,000      |                         | 5,000      |          | -        |
|                                         |                                       | 53104-Software (Noncapitalized)      |  |                        | 700        |                         | 700        |          | -        |
|                                         |                                       | 53502-Minor Equipment                |  |                        | 400        |                         | 400        |          | -        |
|                                         |                                       | 53505-Office Furniture (Non Capital) |  |                        | 3,000      |                         | 3,000      |          | -        |
|                                         |                                       | 53521-Computers                      |  |                        | 3,000      |                         | 3,000      |          | -        |
|                                         |                                       | 54101-Professional Services          |  |                        | 11,000     |                         | 157,100    |          | 146,100  |
|                                         |                                       | 54122-IF City Indirect Costs         |  |                        | 190,309    |                         | 177,440    |          | (12,869) |
|                                         |                                       | 54124-IF Office Performance Mgmt Svc |  |                        | 5,927      |                         | 3,792      |          | (2,135)  |
|                                         |                                       | 54125-IF Financial Services          |  |                        | 64,378     |                         | 61,080     |          | (3,298)  |
|                                         |                                       | 54128-IF Centralized Accounting      |  |                        | 64,385     |                         | 68,617     |          | 4,232    |
|                                         |                                       | 54129-IF My Spokane                  |  |                        | 76         |                         | 60         |          | (16)     |
|                                         |                                       | 54131-IF Risk Managment              |  |                        | 6,739      |                         | 4,619      |          | (2,120)  |
|                                         |                                       | 54134-IF Custodial Service           |  |                        | 31,961     |                         | 32,271     |          | 310      |
|                                         |                                       | 54501-Operating Rentals/Leases       |  |                        | 4,600      |                         | 4,600      |          | -        |
|                                         |                                       | 54601-Insurance Claims               |  |                        | 9,422,604  |                         | 10,172,604 |          | 750,000  |
|                                         |                                       | 54603-Insurance Premiums             |  |                        | 775,000    |                         | 775,000    |          | -        |
|                                         |                                       | 54620-Insurance Administration       |  |                        | 2,107,600  |                         | 2,107,600  |          | -        |
|                                         |                                       | 54842-IF Facility Repairs            |  |                        | 9,798      |                         | 10,154     |          | 356      |
|                                         |                                       | 54901-Misc Services/Charges          |  |                        | 400        |                         | 400        |          | -        |
|                                         |                                       | 54902-Registration/Schooling         |  |                        | 3,000      |                         | 3,000      |          | -        |
|                                         |                                       | 54904-Oth Dues/Subscriptns/Membershp |  |                        | 3,000      |                         | 3,000      |          | -        |
|                                         | 5820-Unemployment Compensation Fund   |                                      |  | 771,942                | 989,939    | 916,800                 | 1,014,590  | 144,858  | 24,651   |
|                                         | 5820 - Unemployment Compensation Fund |                                      |  | 771,942                | 989,939    | 916,800                 | 1,014,590  | 144,858  | 24,651   |
|                                         | 78600-Unemployment Compensation       |                                      |  | 771,942                | 989,939    | 916,800                 | 1,014,590  | 144,858  | 24,651   |
|                                         |                                       | 34897-IF Benefit Admin Fees          |  | 771,942                |            | 916,800                 |            | 144,858  |          |
|                                         |                                       | 51001-Base Wages                     |  |                        | 21,320     |                         | 21,355     |          | 35       |
|                                         |                                       | 51290-Longevity Pay                  |  |                        | 10         |                         | 10         |          | -        |
|                                         |                                       | 51640-Deferred Compensation-Matching |  |                        | 360        |                         | 360        |          | -        |
|                                         |                                       | 52110-Social Security                |  |                        | 1,632      |                         | 1,634      |          | 3        |
|                                         |                                       | 52210-Retirement                     |  |                        | 2,346      |                         | 2,350      |          | 4        |
|                                         |                                       | 52310-Medical Insurance              |  |                        | 1,689      |                         | 1,663      |          | (27)     |
|                                         |                                       | 52320-Dental Insurance               |  |                        | 307        |                         | 307        |          | -        |
|                                         |                                       | 52330-Life Insurance                 |  |                        | 84         |                         | 83         |          | (1)      |
|                                         |                                       | 52340-Disability Insurance           |  |                        | 46         |                         | 46         |          | 0        |
|                                         |                                       | 52400-Industrial Insurance           |  |                        | 36         |                         | 36         |          | 1        |
|                                         |                                       | 52600-Wa Paid Family & Medical Leave |  |                        | 56         |                         | 63         |          | 7        |
|                                         |                                       | 54122-IF City Indirect Costs         |  |                        | 8,315      |                         | 8,596      |          | 281      |
|                                         |                                       | 54124-IF Office Performance Mgmt Svc |  |                        | 141        |                         | 91         |          | (50)     |
|                                         |                                       | 54125-IF Financial Services          |  |                        | 6,261      |                         | 5,595      |          | (666)    |
|                                         |                                       | 54128-IF Centralized Accounting      |  |                        | 1,777      |                         | 1,827      |          | 50       |
|                                         |                                       | 54131-IF Risk Managment              |  |                        | 86         |                         | 87         |          | 1        |
|                                         |                                       | 54133-IF Workers' Comp               |  |                        | 72         |                         | 83         |          | 11       |
|                                         |                                       | 54321-IF IT Expenses                 |  |                        | 384        |                         | 396        |          | 12       |
|                                         |                                       | 54324-IF IT Replacement              |  |                        | 18         |                         | 9          |          | (9)      |
|                                         |                                       | 54601-Insurance Claims               |  |                        | 925,000    |                         | 950,000    |          | 25,000   |
|                                         |                                       | 54620-Insurance Administration       |  |                        | 20,000     |                         | 20,000     |          | -        |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |  | 2025-26 Adopted Budget |             | 2025-26 Modified Budget |             | Change    |           |
|-----------------------------------------|--|--|--|------------------------|-------------|-------------------------|-------------|-----------|-----------|
| Fund > Department > Program > Type Code |  |  |  | Revenues               | Expenses    | Revenues                | Expenses    | Revenues  | Expenses  |
| 5830-Employees Benefits Fund            |  |  |  | 103,125,812            | 104,792,585 | 105,703,312             | 106,683,518 | 2,577,500 | 1,890,933 |
| 5830 - Employees Benefits Fund          |  |  |  | 103,125,812            | 104,792,585 | 105,703,312             | 106,683,518 | 2,577,500 | 1,890,933 |
| 78710-Self Funded Administration        |  |  |  | 2,646,000              | 2,534,245   | 2,646,000               | 2,522,678   | -         | (11,567)  |
| 34897-IF Benefit Admin Fees             |  |  |  | 1,445,000              |             | 1,445,000               |             | -         |           |
| 34899-Insurance Cobra                   |  |  |  | 40,000                 |             | 40,000                  |             | -         |           |
| 36111-Investment Interest/Dividends     |  |  |  | 979,000                |             | 979,000                 |             | -         |           |
| 36999-Other General Misc Revenue        |  |  |  | 182,000                |             | 182,000                 |             | -         |           |
| 51001-Base Wages                        |  |  |  |                        | 591,320     |                         | 567,141     |           | (24,179)  |
| 51210-Overtime                          |  |  |  |                        | 20,000      |                         | 20,000      |           | -         |
| 51275-Annual Leave Payout               |  |  |  |                        | 8,000       |                         | 8,000       |           | -         |
| 51290-Longevity Pay                     |  |  |  |                        | 1,775       |                         | 1,757       |           | (17)      |
| 51640-Deferred Compensation-Matching    |  |  |  |                        | 10,848      |                         | 11,034      |           | 186       |
| 52110-Social Security                   |  |  |  |                        | 45,372      |                         | 43,438      |           | (1,934)   |
| 52210-Retirement                        |  |  |  |                        | 65,240      |                         | 62,579      |           | (2,662)   |
| 52310-Medical Insurance                 |  |  |  |                        | 87,997      |                         | 91,689      |           | 3,693     |
| 52320-Dental Insurance                  |  |  |  |                        | 9,830       |                         | 9,830       |           | -         |
| 52330-Life Insurance                    |  |  |  |                        | 2,314       |                         | 2,192       |           | (121)     |
| 52340-Disability Insurance              |  |  |  |                        | 1,366       |                         | 1,300       |           | (66)      |
| 52400-Industrial Insurance              |  |  |  |                        | 1,147       |                         | 1,163       |           | 17        |
| 52600-Wa Paid Family & Medical Leave    |  |  |  |                        | 1,554       |                         | 1,619       |           | 65        |
| 53101-Office Supplies                   |  |  |  |                        | 3,000       |                         | 3,000       |           | -         |
| 53103-Postage                           |  |  |  |                        | 13,400      |                         | 13,400      |           | -         |
| 53104-Software (Noncapitalized)         |  |  |  |                        | 660         |                         | 660         |           | -         |
| 53201-Operating Supplies                |  |  |  |                        | 1,500       |                         | 1,500       |           | -         |
| 54101-Professional Services             |  |  |  |                        | 180,000     |                         | 180,000     |           | -         |
| 54122-IF City Indirect Costs            |  |  |  |                        | 1,023,682   |                         | 1,025,018   |           | 1,336     |
| 54124-IF Office Performance Mgmt Svc    |  |  |  |                        | 37,746      |                         | 24,796      |           | (12,950)  |
| 54125-IF Financial Services             |  |  |  |                        | 90,330      |                         | 107,635     |           | 17,305    |
| 54128-IF Centralized Accounting         |  |  |  |                        | 11,555      |                         | 11,422      |           | (133)     |
| 54129-IF My Spokane                     |  |  |  |                        | 819         |                         | 630         |           | (189)     |
| 54131-IF Risk Managment                 |  |  |  |                        | 3,099       |                         | 2,882       |           | (217)     |
| 54132-IF Unemployment                   |  |  |  |                        | 6,538       |                         | 7,521       |           | 983       |
| 54133-IF Workers' Comp                  |  |  |  |                        | 2,749       |                         | 2,733       |           | (16)      |
| 54134-IF Custodial Service              |  |  |  |                        | 5,988       |                         | 7,921       |           | 1,933     |
| 54201-Contractual Services              |  |  |  |                        | 200,000     |                         | 200,000     |           | -         |
| 54202-Advisory Technical Service        |  |  |  |                        | 37,000      |                         | 37,000      |           | -         |
| 54321-IF IT Expenses                    |  |  |  |                        | 37,995      |                         | 37,569      |           | (426)     |
| 54324-IF IT Replacement                 |  |  |  |                        | 5,574       |                         | 2,787       |           | (2,787)   |
| 54401-Airfare                           |  |  |  |                        | 2,000       |                         | 2,000       |           | -         |
| 54407-Lodging                           |  |  |  |                        | 1,000       |                         | 1,000       |           | -         |
| 54408-Per Diem                          |  |  |  |                        | 400         |                         | 400         |           | -         |
| 54409-Other Transportation Expenses     |  |  |  |                        | 480         |                         | 480         |           | -         |
| 54842-IF Facility Repairs               |  |  |  |                        | 18,768      |                         | 21,661      |           | 2,893     |
| 54902-Registration/Schooling            |  |  |  |                        | 1,200       |                         | 1,200       |           | -         |
| 54904-Oth Dues/Subscriptns/Membershp    |  |  |  |                        | 1,000       |                         | 1,000       |           | -         |
| 54909-Printing/Binding/Repro            |  |  |  |                        | 1,000       |                         | 6,720       |           | 5,720     |
| 78720-Premera                           |  |  |  | 53,475,000             | 53,007,000  | 56,325,000              | 55,682,000  | 2,850,000 | 2,675,000 |
| 34896-IF City Contribution              |  |  |  | 43,125,000             |             | 45,725,000              |             | 2,600,000 |           |
| 34898-IF Mand Emp Contribution          |  |  |  | 6,800,000              |             | 6,975,000               |             | 175,000   |           |
| 34899-Insurance Cobra                   |  |  |  | 350,000                |             | 425,000                 |             | 75,000    |           |
| 36999-Other General Misc Revenue        |  |  |  | 3,200,000              |             | 3,200,000               |             | -         |           |
| 54601-Insurance Claims                  |  |  |  |                        | 50,700,000  |                         | 53,375,000  |           | 2,675,000 |
| 54603-Insurance Premiums                |  |  |  |                        | 797,000     |                         | 747,000     |           | (50,000)  |
| 54620-Insurance Administration          |  |  |  |                        | 1,510,000   |                         | 1,560,000   |           | 50,000    |
| 78721-Kaiser                            |  |  |  | 16,050,000             | 17,900,000  | 16,510,000              | 17,900,000  | 460,000   | -         |
| 34896-IF City Contribution              |  |  |  | 13,400,000             |             | 13,775,000              |             | 375,000   |           |
| 34898-IF Mand Emp Contribution          |  |  |  | 2,400,000              |             | 2,460,000               |             | 60,000    |           |
| 34899-Insurance Cobra                   |  |  |  | 180,000                |             | 205,000                 |             | 25,000    |           |
| 36999-Other General Misc Revenue        |  |  |  | 70,000                 |             | 70,000                  |             | -         |           |
| 54601-Insurance Claims                  |  |  |  |                        | 15,200,000  |                         | 15,200,000  |           | -         |
| 54603-Insurance Premiums                |  |  |  |                        | 700,000     |                         | 700,000     |           | -         |
| 54620-Insurance Administration          |  |  |  |                        | 2,000,000   |                         | 2,000,000   |           | -         |
| 78723-Fire Benefit Trust                |  |  |  | 21,003,840             | 21,003,840  | 21,318,840              | 21,318,840  | 315,000   | 315,000   |
| 34896-IF City Contribution              |  |  |  | 21,003,840             |             | 21,318,840              |             | 315,000   |           |
| 54603-Insurance Premiums                |  |  |  |                        | 21,003,840  |                         | 21,318,840  |           | 315,000   |
| 78730-Sf Dental Insurance               |  |  |  | 4,946,672              | 4,800,000   | 4,946,672               | 4,800,000   | -         | -         |
| 34896-IF City Contribution              |  |  |  | 4,848,672              |             | 4,848,672               |             | -         |           |
| 34898-IF Mand Emp Contribution          |  |  |  | 58,000                 |             | 58,000                  |             | -         |           |
| 34899-Insurance Cobra                   |  |  |  | 40,000                 |             | 40,000                  |             | -         |           |
| 54601-Insurance Claims                  |  |  |  |                        | 4,400,000   |                         | 4,400,000   |           | -         |
| 54620-Insurance Administration          |  |  |  |                        | 400,000     |                         | 400,000     |           | -         |
| 78740-Life Insurance                    |  |  |  | 1,318,300              | 1,400,000   | 1,358,300               | 1,400,000   | 40,000    | -         |
| 34896-IF City Contribution              |  |  |  | 1,300,000              |             | 1,340,000               |             | 40,000    |           |
| 34898-IF Mand Emp Contribution          |  |  |  | 3,300                  |             | 3,300                   |             | -         |           |
| 36140-Interest On Cont/Notes/Ar         |  |  |  | 15,000                 |             | 15,000                  |             | -         |           |
| 54603-Insurance Premiums                |  |  |  |                        | 1,400,000   |                         | 1,400,000   |           | -         |
| 78750-Disability Insurance              |  |  |  | 235,000                | 235,000     | 235,000                 | 235,000     | -         | -         |
| 34896-IF City Contribution              |  |  |  | 235,000                |             | 235,000                 |             | -         |           |
| 54603-Insurance Premiums                |  |  |  |                        | 235,000     |                         | 235,000     |           | -         |
| 78760-Retiree's Premium Insurance       |  |  |  | 1,276,000              | 1,630,000   | 1,276,000               | 1,630,000   | -         | -         |
| 34899-Insurance Cobra                   |  |  |  | 1,240,000              |             | 1,240,000               |             | -         |           |
| 36999-Other General Misc Revenue        |  |  |  | 36,000                 |             | 36,000                  |             | -         |           |
| 54601-Insurance Claims                  |  |  |  |                        | 1,500,000   |                         | 1,500,000   |           | -         |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                 |                                      |  | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change      |             |
|-----------------------------------------|---------------------------------|--------------------------------------|--|------------------------|------------|-------------------------|------------|-------------|-------------|
| Fund > Department > Program > Type Code |                                 |                                      |  | Revenues               | Expenses   | Revenues                | Expenses   | Revenues    | Expenses    |
|                                         |                                 | 54603-Insurance Premiums             |  |                        | 40,000     |                         | 40,000     |             | -           |
|                                         |                                 | 54620-Insurance Administration       |  |                        | 90,000     |                         | 90,000     |             | -           |
|                                         | 78770-Wellness                  |                                      |  |                        | 48,500     |                         | 48,500     |             | -           |
|                                         |                                 | 53105-Non-Travel Meals/Lght Rfrshmt  |  |                        | 4,000      |                         | 4,000      |             | -           |
|                                         |                                 | 53201-Operating Supplies             |  |                        | 2,500      |                         | 2,500      |             | -           |
|                                         |                                 | 53209-Promotional Supplies           |  |                        | 2,000      |                         | 2,000      |             | -           |
|                                         |                                 | 54103-Medical Services               |  |                        | 40,000     |                         | 40,000     |             | -           |
|                                         | 78775-Health Retirement Account |                                      |  |                        | 9,000      |                         | 9,000      |             | -           |
|                                         |                                 | 54601-Insurance Claims               |  |                        | 9,000      |                         | 9,000      |             | -           |
|                                         | 78776-Flexible Spending Account |                                      |  |                        | 50,000     |                         | 50,000     |             | -           |
|                                         |                                 | 54620-Insurance Administration       |  |                        | 50,000     |                         | 50,000     |             | -           |
|                                         | 78777-Veba                      |                                      |  | 2,175,000              | 2,175,000  | 1,087,500               | 1,087,500  | (1,087,500) | (1,087,500) |
|                                         |                                 | 34896-IF City Contribution           |  | 1,575,000              |            | 787,500                 |            | (787,500)   |             |
|                                         |                                 | 34898-IF Mand Emp Contribution       |  | 600,000                |            | 300,000                 |            | (300,000)   |             |
|                                         |                                 | 54603-Insurance Premiums             |  |                        | 2,175,000  |                         | 1,087,500  |             | (1,087,500) |
| 5900-Facilities Operating Fund          |                                 |                                      |  | 11,553,509             | 13,202,782 | 11,278,419              | 12,553,118 | (275,090)   | (649,664)   |
| 5900 - Facilities Management Fund Ops   |                                 |                                      |  | 11,553,509             | 13,202,782 | 11,278,419              | 12,553,118 | (275,090)   | (649,664)   |
|                                         | 30210-Administration            |                                      |  | 1,844,084              | 1,908,296  | 1,874,261               | 2,112,912  | 30,177      | 204,616     |
|                                         |                                 | 34171-Vending Machine Sales          |  | 600                    |            | 300                     |            | (300)       |             |
|                                         |                                 | 34870-IF Other Int Svc Charges       |  | 1,843,484              |            | 1,873,961               |            | 30,477      |             |
|                                         |                                 | 51001-Base Wages                     |  |                        | 460,315    |                         | 449,696    |             | (10,619)    |
|                                         |                                 | 51290-Longevity Pay                  |  |                        | 157        |                         | 157        |             | -           |
|                                         |                                 | 51640-Deferred Compensation-Matching |  |                        | 3,600      |                         | 3,240      |             | (360)       |
|                                         |                                 | 52110-Social Security                |  |                        | 35,226     |                         | 34,414     |             | (812)       |
|                                         |                                 | 52210-Retirement                     |  |                        | 50,652     |                         | 49,484     |             | (1,168)     |
|                                         |                                 | 52310-Medical Insurance              |  |                        | 57,223     |                         | 56,477     |             | (746)       |
|                                         |                                 | 52320-Dental Insurance               |  |                        | 6,144      |                         | 6,156      |             | 12          |
|                                         |                                 | 52330-Life Insurance                 |  |                        | 1,796      |                         | 1,729      |             | (67)        |
|                                         |                                 | 52340-Disability Insurance           |  |                        | 881        |                         | 675        |             | (205)       |
|                                         |                                 | 52400-Industrial Insurance           |  |                        | 717        |                         | 727        |             | 10          |
|                                         |                                 | 52600-Wa Paid Family & Medical Leave |  |                        | 1,207      |                         | 1,315      |             | 109         |
|                                         |                                 | 53101-Office Supplies                |  |                        | 200        |                         | 200        |             | -           |
|                                         |                                 | 53104-Software (Noncapitalized)      |  |                        | 500        |                         | 500        |             | -           |
|                                         |                                 | 53201-Operating Supplies             |  |                        | 2,000      |                         | 2,000      |             | -           |
|                                         |                                 | 53502-Minor Equipment                |  |                        | 2,000      |                         | 2,000      |             | -           |
|                                         |                                 | 54103-Medical Services               |  |                        | 200        |                         | 200        |             | -           |
|                                         |                                 | 54122-IF City Indirect Costs         |  |                        | 230,778    |                         | 276,108    |             | 45,330      |
|                                         |                                 | 54124-IF Office Performance Mgmt Svc |  |                        | 24,987     |                         | 16,644     |             | (8,343)     |
|                                         |                                 | 54125-IF Financial Services          |  |                        | 357,037    |                         | 357,820    |             | 783         |
|                                         |                                 | 54127-IF Centralized Purchasing      |  |                        | 222,810    |                         | 211,876    |             | (10,934)    |
|                                         |                                 | 54128-IF Centralized Accounting      |  |                        | 48,193     |                         | 47,524     |             | (669)       |
|                                         |                                 | 54129-IF My Spokane                  |  |                        | 1,995      |                         | 1,635      |             | (360)       |
|                                         |                                 | 54131-IF Risk Managment              |  |                        | 169,290    |                         | 259,010    |             | 89,720      |
|                                         |                                 | 54132-IF Unemployment                |  |                        | 704        |                         | 551        |             | (153)       |
|                                         |                                 | 54133-IF Workers' Comp               |  |                        | 70,682     |                         | 93,687     |             | 23,005      |
|                                         |                                 | 54141-IF Other Professional Services |  |                        | 16,808     |                         | 16,808     |             | -           |
|                                         |                                 | 54205-Background Checks              |  |                        | 200        |                         | 200        |             | -           |
|                                         |                                 | 54302-Cell Phone                     |  |                        | 20,000     |                         | 20,000     |             | -           |
|                                         |                                 | 54321-IF IT Expenses                 |  |                        | 96,985     |                         | 184,494    |             | 87,509      |
|                                         |                                 | 54324-IF IT Replacement              |  |                        | 16,010     |                         | 8,005      |             | (8,005)     |
|                                         |                                 | 54406-Parking/Tolls (Local)          |  |                        | 5,000      |                         | 5,000      |             | -           |
|                                         |                                 | 54902-Registration/Schooling         |  |                        | 4,000      |                         | 4,000      |             | -           |
|                                         |                                 | 54909-Printing/Binding/Repro         |  |                        | -          |                         | 580        |             | 580         |
|                                         | 30900-Rentals                   |                                      |  | 168,772                | 123,590    | 168,772                 | 123,590    | -           | -           |
|                                         |                                 | 36291-Other Rents/Charges            |  | 168,772                |            | 168,772                 |            | -           |             |
|                                         |                                 | 54204-Other Contractual Services     |  |                        | 16,378     |                         | 16,378     |             | -           |
|                                         |                                 | 54603-Insurance Premiums             |  |                        | 30,000     |                         | 30,000     |             | -           |
|                                         |                                 | 54802-Building Repairs/Maintenance   |  |                        | 77,212     |                         | 77,212     |             | -           |
|                                         | 41520-Real Estate Management    |                                      |  | 336,410                | 333,334    | 333,606                 | 335,467    | (2,804)     | 2,133       |
|                                         |                                 | 34870-IF Other Int Svc Charges       |  | 336,410                |            | 333,606                 |            | (2,804)     |             |
|                                         |                                 | 51001-Base Wages                     |  |                        | 236,371    |                         | 236,742    |             | 371         |
|                                         |                                 | 51275-Annual Leave Payout            |  |                        | 8,000      |                         | 8,000      |             | -           |
|                                         |                                 | 51290-Longevity Pay                  |  |                        | 1,253      |                         | 1,253      |             | -           |
|                                         |                                 | 51640-Deferred Compensation-Matching |  |                        | 3,600      |                         | 3,600      |             | -           |
|                                         |                                 | 52110-Social Security                |  |                        | 18,178     |                         | 18,207     |             | 28          |
|                                         |                                 | 52210-Retirement                     |  |                        | 26,139     |                         | 26,179     |             | 41          |
|                                         |                                 | 52310-Medical Insurance              |  |                        | 32,327     |                         | 33,950     |             | 1,623       |
|                                         |                                 | 52320-Dental Insurance               |  |                        | 3,072      |                         | 3,072      |             | -           |
|                                         |                                 | 52330-Life Insurance                 |  |                        | 927        |                         | 918        |             | (9)         |
|                                         |                                 | 52340-Disability Insurance           |  |                        | 486        |                         | 486        |             | -           |
|                                         |                                 | 52400-Industrial Insurance           |  |                        | 358        |                         | 363        |             | 5           |
|                                         |                                 | 52600-Wa Paid Family & Medical Leave |  |                        | 623        |                         | 697        |             | 74          |
|                                         |                                 | 53104-Software (Noncapitalized)      |  |                        | 2,000      |                         | 2,000      |             | -           |
|                                         | 71300-Facilities Maintenance    |                                      |  | 5,535,184              | 6,840,503  | 5,171,018               | 6,036,093  | (364,166)   | (804,410)   |
|                                         |                                 | 34171-Vending Machine Sales          |  | 15,000                 |            | 15,000                  |            | -           |             |
|                                         |                                 | 34870-IF Other Int Svc Charges       |  | 2,979,884              |            | 3,112,358               |            | 132,474     |             |
|                                         |                                 | 34871-IF Facilities Direct Billed    |  | 1,000,000              |            | 775,000                 |            | (225,000)   |             |
|                                         |                                 | 34879-IF Indirect Costs              |  | 543,280                |            | 271,640                 |            | (271,640)   |             |
|                                         |                                 | 36141-Lease Interest Revenue         |  | 25,000                 |            | 25,000                  |            | -           |             |
|                                         |                                 | 36231-Parking                        |  | 61,386                 |            | 61,386                  |            | -           |             |
|                                         |                                 | 36240-Space Facilities Rent - St     |  | 10,634                 |            | 10,634                  |            | -           |             |
|                                         |                                 | 36250-Space/Facility Lease-Lt        |  | 900,000                |            | 900,000                 |            | -           |             |
|                                         |                                 | 51001-Base Wages                     |  |                        | 1,160,211  |                         | 1,076,786  |             | (83,425)    |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |                                      |                                      | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change      |             |
|-----------------------------------------|--|--------------------------------------|--------------------------------------|------------------------|------------|-------------------------|------------|-------------|-------------|
| Fund > Department > Program > Type Code |  |                                      |                                      | Revenues               | Expenses   | Revenues                | Expenses   | Revenues    | Expenses    |
|                                         |  |                                      | 51210-Overtime                       |                        | 3,000      |                         | 3,000      |             | -           |
|                                         |  |                                      | 51290-Longevity Pay                  |                        | 1,931      |                         | 1,931      |             | -           |
|                                         |  |                                      | 51640-Deferred Compensation-Matching |                        | 14,400     |                         | 14,400     |             | -           |
|                                         |  |                                      | 52110-Social Security                |                        | 88,904     |                         | 82,522     |             | (6,382)     |
|                                         |  |                                      | 52210-Retirement                     |                        | 127,836    |                         | 118,659    |             | (9,177)     |
|                                         |  |                                      | 52310-Medical Insurance              |                        | 186,732    |                         | 177,415    |             | (9,317)     |
|                                         |  |                                      | 52320-Dental Insurance               |                        | 21,648     |                         | 20,112     |             | (1,536)     |
|                                         |  |                                      | 52330-Life Insurance                 |                        | 4,520      |                         | 4,158      |             | (362)       |
|                                         |  |                                      | 52340-Disability Insurance           |                        | 396        |                         | 196        |             | (200)       |
|                                         |  |                                      | 52400-Industrial Insurance           |                        | 2,508      |                         | 2,360      |             | (148)       |
|                                         |  |                                      | 52600-Wa Paid Family & Medical Leave |                        | 3,045      |                         | 3,139      |             | 94          |
|                                         |  |                                      | 53101-Office Supplies                |                        | 200        |                         | 200        |             | -           |
|                                         |  |                                      | 53103-Postage                        |                        | 200        |                         | 200        |             | -           |
|                                         |  |                                      | 53202-Clothing                       |                        | 40,000     |                         | 40,000     |             | -           |
|                                         |  |                                      | 53210-Repair & Maintenance Supplies  |                        | 290,000    |                         | 290,000    |             | -           |
|                                         |  |                                      | 53502-Minor Equipment                |                        | 19,240     |                         | 19,240     |             | -           |
|                                         |  |                                      | 54134-IF Custodial Service           |                        | -          |                         | 197,000    |             | 197,000     |
|                                         |  |                                      | 54141-IF Other Professional Services |                        | 20,000     |                         | 20,000     |             | -           |
|                                         |  |                                      | 54201-Contractual Services           |                        | 60,000     |                         | 60,000     |             | -           |
|                                         |  |                                      | 54204-Other Contractual Services     |                        | 67,000     |                         | 67,000     |             | -           |
|                                         |  |                                      | 54206-Snow Removal Services          |                        | 200,000    |                         | 200,000    |             | -           |
|                                         |  |                                      | 54212-Landscape/Grounds Maint        |                        | 104,500    |                         | 104,500    |             | -           |
|                                         |  |                                      | 54214-Subscription Based It Arngmts  |                        | 20,000     |                         | 20,000     |             | -           |
|                                         |  |                                      | 54265-Operating Assessments/Taxes    |                        | 5,000      |                         | 5,000      |             | -           |
|                                         |  |                                      | 54301-Telephone                      |                        | 10,000     |                         | 10,000     |             | -           |
|                                         |  |                                      | 54501-Operating Rentals/Leases       |                        | 20,000     |                         | 20,000     |             | -           |
|                                         |  |                                      | 54802-Building Repairs/Maintenance   |                        | 1,688,841  |                         | 1,725,234  |             | 36,393      |
|                                         |  |                                      | 54803-Equipment Repairs/Maintenance  |                        | 6,000      |                         | 6,000      |             | -           |
|                                         |  |                                      | 54841-IF Fleet Repairs/Maintenance   |                        | 80,000     |                         | 80,000     |             | -           |
|                                         |  |                                      | 54842-IF Facility Repairs            |                        | 1,049,129  |                         | 866,159    |             | (182,970)   |
|                                         |  |                                      | 54845-IF Car Wash                    |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |  |                                      | 54847-IF Motor Pool                  |                        | 14,000     |                         | 14,000     |             | -           |
|                                         |  |                                      | 54848-IF Fuel                        |                        | 20,000     |                         | 20,000     |             | -           |
|                                         |  |                                      | 54850-Other Repairs/Maintenance      |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |  |                                      | 54901-Misc Services/Charges          |                        | 4,000      |                         | 4,000      |             | -           |
|                                         |  |                                      | 54902-Registration/Schooling         |                        | 2,000      |                         | 2,000      |             | -           |
|                                         |  |                                      | 54904-Oth Dues/Subscriptns/Membershp |                        | 500        |                         | 500        |             | -           |
|                                         |  |                                      | 54908-Permits/Other Fees             |                        | 13,000     |                         | 13,000     |             | -           |
|                                         |  |                                      | 54909-Printing/Binding/Repro         |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |  |                                      | 59951-Reserve For Budget Adjustment  |                        | 1,000,000  |                         | 500,000    |             | (500,000)   |
|                                         |  |                                      | 80103-Oper Trans Out Capital         |                        | 488,762    |                         | 244,381    |             | (244,381)   |
|                                         |  | 75510-Custodial Services             |                                      | 1,710,448              | 1,991,059  | 1,783,344               | 1,939,056  | 72,896      | (52,003)    |
|                                         |  | 34870-IF Other Int Svc Charges       |                                      | 1,710,448              |            | 1,783,344               |            | 72,896      |             |
|                                         |  | 51001-Base Wages                     |                                      |                        | 1,041,064  |                         | 1,031,015  |             | (10,049)    |
|                                         |  | 51210-Overtime                       |                                      |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |  | 51230-Shift Differential Premium     |                                      |                        | 9,000      |                         | 9,000      |             | -           |
|                                         |  | 51290-Longevity Pay                  |                                      |                        | 2,593      |                         | 2,593      |             | -           |
|                                         |  | 51640-Deferred Compensation-Matching |                                      |                        | 19,584     |                         | 18,432     |             | (1,152)     |
|                                         |  | 52110-Social Security                |                                      |                        | 79,840     |                         | 79,071     |             | (769)       |
|                                         |  | 52210-Retirement                     |                                      |                        | 114,802    |                         | 113,697    |             | (1,105)     |
|                                         |  | 52310-Medical Insurance              |                                      |                        | 184,235    |                         | 181,427    |             | (2,808)     |
|                                         |  | 52320-Dental Insurance               |                                      |                        | 27,864     |                         | 27,864     |             | -           |
|                                         |  | 52330-Life Insurance                 |                                      |                        | 4,118      |                         | 4,043      |             | (75)        |
|                                         |  | 52400-Industrial Insurance           |                                      |                        | 3,225      |                         | 3,271      |             | 46          |
|                                         |  | 52600-Wa Paid Family & Medical Leave |                                      |                        | 2,735      |                         | 3,037      |             | 302         |
|                                         |  | 53201-Operating Supplies             |                                      |                        | 80,000     |                         | 80,000     |             | -           |
|                                         |  | 53502-Minor Equipment                |                                      |                        | 20,000     |                         | 20,000     |             | -           |
|                                         |  | 54402-Local Mileage                  |                                      |                        | 1,000      |                         | 1,000      |             | -           |
|                                         |  | 54906-Laundry/Janitorial Services    |                                      |                        | 400,000    |                         | 363,607    |             | (36,393)    |
|                                         |  | 75520-Security Services              |                                      | 787,174                | 800,000    | 783,895                 | 800,000    | (3,279)     | -           |
|                                         |  | 34870-IF Other Int Svc Charges       |                                      | 787,174                |            | 783,895                 |            | (3,279)     |             |
|                                         |  | 54920-Alarm/Security Services        |                                      |                        | 800,000    |                         | 800,000    |             | -           |
|                                         |  | 75530-Utilities                      |                                      | 1,171,437              | 1,206,000  | 1,163,523               | 1,206,000  | (7,914)     | -           |
|                                         |  | 34870-IF Other Int Svc Charges       |                                      | 1,171,437              |            | 1,163,523               |            | (7,914)     |             |
|                                         |  | 54701-Public Utility Service         |                                      |                        | 276,000    |                         | 276,000    |             | -           |
|                                         |  | 54702-Utility Light/Power Service    |                                      |                        | 740,000    |                         | 740,000    |             | -           |
|                                         |  | 54706-Utility Natural Gas            |                                      |                        | 190,000    |                         | 190,000    |             | -           |
| 5901-SIP Debt Fund                      |  |                                      |                                      | 15,002,746             | 15,175,752 | 14,690,969              | 14,863,972 | (311,777)   | (311,780)   |
| 5901 - SIP Debt Fund                    |  |                                      |                                      | 15,002,746             | 15,175,752 | 14,690,969              | 14,863,972 | (311,777)   | (311,780)   |
|                                         |  | 49854-Strategic Investments          |                                      | 2,000,000              | 2,173,000  | -                       | 173,000    | (2,000,000) | (2,000,000) |
|                                         |  | 38271-Other Long Term Debt Proceeds  |                                      | 2,000,000              |            | -                       |            | (2,000,000) |             |
|                                         |  | 56404-Vehicles                       |                                      |                        | 2,173,000  |                         | 173,000    |             | (2,000,000) |
|                                         |  | 79110-Gardner Property               |                                      | 178,304                | 178,304    | 194,476                 | 194,476    | 16,172      | 16,172      |
|                                         |  | 39710-From General Fund              |                                      | 178,304                |            | 194,476                 |            | 16,172      |             |
|                                         |  | 57900-Other Debt                     |                                      |                        | 142,391    |                         | 159,162    |             | 16,771      |
|                                         |  | 58200-Interest On Interfund Debt     |                                      |                        | 35,913     |                         | 35,314     |             | (599)       |
|                                         |  | 79118-Debt Service                   |                                      | 2,670,636              | 2,670,636  | 2,671,252               | 2,671,252  | 616         | 616         |
|                                         |  | 39710-From General Fund              |                                      | 2,670,636              |            | 2,671,252               |            | 616         |             |
|                                         |  | 57900-Other Debt                     |                                      |                        | 2,144,879  |                         | 2,145,252  |             | 373         |
|                                         |  | 58200-Interest On Interfund Debt     |                                      |                        | 525,757    |                         | 526,000    |             | 243         |
|                                         |  | 79120-Alki Property                  |                                      | 360,550                | 360,550    | 300,554                 | 300,554    | (59,996)    | (59,996)    |
|                                         |  | 39710-From General Fund              |                                      | 360,550                |            | 300,554                 |            | (59,996)    |             |
|                                         |  | 57900-Other Debt                     |                                      |                        | 276,391    |                         | 245,978    |             | (30,413)    |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |                                 |                                      |  | 2025-26 Adopted Budget |           | 2025-26 Modified Budget |           | Change      |             |
|-----------------------------------------|---------------------------------|--------------------------------------|--|------------------------|-----------|-------------------------|-----------|-------------|-------------|
| Fund > Department > Program > Type Code |                                 |                                      |  | Revenues               | Expenses  | Revenues                | Expenses  | Revenues    | Expenses    |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 84,159    |                         | 54,576    |             | (29,583)    |
|                                         | 79130-University District       |                                      |  | 510,163                | 510,164   | 495,638                 | 495,638   | (14,525)    | (14,526)    |
|                                         |                                 | 39782-From Univ Dist Lrf             |  | 510,163                |           | 495,638                 |           | (14,525)    |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 394,278   |                         | 380,898   |             | (13,380)    |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 115,886   |                         | 114,740   |             | (1,146)     |
|                                         | 79150-West Plains Property      |                                      |  | 95,170                 | 95,170    | 103,959                 | 103,959   | 8,789       | 8,789       |
|                                         |                                 | 39738-From Fire Protection Funds     |  | 95,170                 |           | 103,959                 |           | 8,789       |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 75,971    |                         | 85,082    |             | 9,111       |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 19,199    |                         | 18,877    |             | (322)       |
|                                         | 79165-Gondola/IBTIF/99LTGO      |                                      |  | 1,022,370              | 1,022,370 | 995,394                 | 995,394   | (26,976)    | (26,976)    |
|                                         |                                 | 39710-From General Fund              |  | 97,284                 |           | 97,255                  |           | (29)        |             |
|                                         |                                 | 39722-From Street Fund               |  | 306,120                |           | 306,032                 |           | (88)        |             |
|                                         |                                 | 39724-From Park Fund                 |  | 438,538                |           | 411,466                 |           | (27,072)    |             |
|                                         |                                 | 39747-From Fleet Services Fund       |  | 26,972                 |           | 26,964                  |           | (8)         |             |
|                                         |                                 | 39757-From Risk Management Fund      |  | 612                    |           | 612                     |           | -           |             |
|                                         |                                 | 39783-From Iron Bridge               |  | 152,844                |           | 153,065                 |           | 221         |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 1,008,821 |                         | 982,192   |             | (26,629)    |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 13,549    |                         | 13,202    |             | (347)       |
|                                         | 79180-Nelson Property           |                                      |  | 67,852                 | 67,852    | 67,852                  | 67,852    | -           | -           |
|                                         |                                 | 39747-From Fleet Services Fund       |  | 67,852                 |           | 67,852                  |           | -           |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 67,578    |                         | 67,578    |             | -           |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 274       |                         | 274       |             | -           |
|                                         | 79214-Golf Courses SIP          |                                      |  | 1,227,172              | 1,227,172 | 1,400,247               | 1,400,247 | 173,075     | 173,075     |
|                                         |                                 | 39744-From Golf Fund                 |  | 1,227,172              |           | 1,400,247               |           | 173,075     |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 1,003,203 |                         | 1,189,010 |             | 185,807     |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 223,969   |                         | 211,237   |             | (12,732)    |
|                                         | 79217-Dental Clinic             |                                      |  | 154,670                | 154,670   | 200,791                 | 200,791   | 46,121      | 46,121      |
|                                         |                                 | 39710-From General Fund              |  | 154,670                |           | 200,791                 |           | 46,121      |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 130,485   |                         | 177,337   |             | 46,852      |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 24,185    |                         | 23,454    |             | (731)       |
|                                         | 79219-East Sprague (Udistrict)  |                                      |  | 602,215                | 602,216   | 1,587,884               | 1,587,885 | 985,669     | 985,669     |
|                                         |                                 | 39710-From General Fund              |  | 602,215                |           | 1,587,884               |           | 985,669     |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 542,061   |                         | 1,562,655 |             | 1,020,594   |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 60,155    |                         | 25,230    |             | (34,925)    |
|                                         | 79220-Engineering Relocation    |                                      |  | 613,198                | 613,200   | 306,599                 | 306,600   | (306,599)   | (306,600)   |
|                                         |                                 | 39710-From General Fund              |  | 613,198                |           | 306,599                 |           | (306,599)   |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 607,343   |                         | 304,838   |             | (302,505)   |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 5,857     |                         | 1,762     |             | (4,095)     |
|                                         | 79221-Parking Meter Replacement |                                      |  | 4,744,308              | 4,744,308 | 3,083,596               | 3,083,596 | (1,660,712) | (1,660,712) |
|                                         |                                 | 39755-From Parking Meter Revenue     |  | 4,744,308              |           | 3,083,596               |           | (1,660,712) |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 3,874,563 |                         | 2,429,860 |             | (1,444,703) |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 869,745   |                         | 653,736   |             | (216,009)   |
|                                         | 79222-Parks Zamboni             |                                      |  | 86,088                 | 86,089    | 86,088                  | 86,089    | -           | -           |
|                                         |                                 | 39724-From Park Fund                 |  | 86,088                 |           | 86,088                  |           | -           |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 76,233    |                         | 76,233    |             | -           |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 9,856     |                         | 9,856     |             | -           |
|                                         | 79223-WTE Heavy Equipment       |                                      |  | 512,405                | 512,406   | 522,506                 | 522,507   | 10,101      | 10,101      |
|                                         |                                 | 39743-From Solid Waste Management Fd |  | 512,405                |           | 522,506                 |           | 10,101      |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 455,161   |                         | 455,161   |             | -           |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 57,245    |                         | 67,346    |             | 10,101      |
|                                         | 79224-LTGO 2016 Refunding       |                                      |  | -                      | -         | 1,661,480               | 1,661,480 | 1,661,480   | 1,661,480   |
|                                         |                                 | 39755-From Parking Meter Revenue     |  | -                      |           | 1,661,480               |           | 1,661,480   |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | -         |                         | 1,445,167 |             | 1,445,167   |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | -         |                         | 216,313   |             | 216,313     |
|                                         | 79225-PAF Solid Waste Trucks    |                                      |  | -                      | -         | 855,008                 | 855,007   | 855,008     | 855,007     |
|                                         |                                 | 39743-From Solid Waste Management Fd |  | -                      |           | 855,008                 |           | 855,008     |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | -         |                         | 721,693   |             | 721,693     |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | -         |                         | 133,314   |             | 133,314     |
|                                         | 82100-Special Assessment Debt   |                                      |  | 157,645                | 157,645   | 157,645                 | 157,645   | -           | -           |
|                                         |                                 | 39736-From Special Assessment Debt   |  | 157,645                |           | 157,645                 |           | -           |             |
|                                         |                                 | 57900-Other Debt                     |  |                        | 151,080   |                         | 151,080   |             | -           |
|                                         |                                 | 58200-Interest On Interfund Debt     |  |                        | 6,565     |                         | 6,565     |             | -           |
| 5902-Police Capital Fund                |                                 |                                      |  | 6,311,357              | 6,311,357 | 5,839,787               | 6,539,787 | (471,570)   | 228,430     |
| 5902 - Property Acquisition Police      |                                 |                                      |  | 6,311,357              | 6,311,357 | 5,839,787               | 6,539,787 | (471,570)   | 228,430     |
|                                         | 79115-Police Capital            |                                      |  | 6,311,357              | 6,311,357 | 5,839,787               | 6,539,787 | (471,570)   | 228,430     |
|                                         |                                 | 36454-Contributed Capital-County     |  | 405,624                |           | 360,564                 |           | (45,060)    |             |
|                                         |                                 | 38271-Other Long Term Debt Proceeds  |  | -                      |           | 2,422,380               |           | 2,422,380   |             |
|                                         |                                 | 39710-From General Fund              |  | 5,905,733              |           | 2,908,433               |           | (2,997,300) |             |
|                                         |                                 | 39773-From Other Special Rev Fund    |  | -                      |           | 148,410                 |           | 148,410     |             |
|                                         |                                 | 53201-Operating Supplies             |  |                        | 397,285   |                         | 324,588   |             | (72,697)    |
|                                         |                                 | 53205-Personal Protective Equipment  |  |                        | 397,285   |                         | 324,587   |             | (72,698)    |
|                                         |                                 | 53502-Minor Equipment                |  |                        | 699,930   |                         | 388,233   |             | (311,697)   |
|                                         |                                 | 53521-Computers                      |  |                        | 165,500   |                         | 234,000   |             | 68,500      |
|                                         |                                 | 53526-Weapons/Firearms/Signalguns    |  |                        | 397,285   |                         | 324,587   |             | (72,698)    |
|                                         |                                 | 53527-Smart Phones, Ipad, Tablets    |  |                        | 160,000   |                         | 200,000   |             | 40,000      |
|                                         |                                 | 54101-Professional Services          |  |                        | -         |                         | 20,000    |             | 20,000      |
|                                         |                                 | 54802-Building Repairs/Maintenance   |  |                        | 13,000    |                         | 13,000    |             | -           |
|                                         |                                 | 54820-Software Maintenance           |  |                        | 478,700   |                         | 1,325,110 |             | 846,410     |
|                                         |                                 | 56203-Building Improvements          |  |                        | 20,000    |                         | 20,000    |             | -           |
|                                         |                                 | 56401-Machinery/Equipment            |  |                        | 66,000    |                         | 66,000    |             | -           |
|                                         |                                 | 56404-Vehicles                       |  |                        | 3,290,748 |                         | 3,069,118 |             | (221,630)   |
|                                         |                                 | 56406-Communications Equipment       |  |                        | 165,624   |                         | 120,564   |             | (45,060)    |
|                                         |                                 | 56409-Computer/Micro Equipment       |  |                        | 60,000    |                         | 110,000   |             | 50,000      |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

| Fund > Department > Program > Type Code | 2025-26 Adopted Budget |            | 2025-26 Modified Budget |            | Change      |             |
|-----------------------------------------|------------------------|------------|-------------------------|------------|-------------|-------------|
|                                         | Revenues               | Expenses   | Revenues                | Expenses   | Revenues    | Expenses    |
| 5903-Fire Capital Fund                  | 10,254,733             | 10,254,733 | 7,758,558               | 7,758,558  | (2,496,175) | (2,496,175) |
| 5903 - Property Acquisition Fire        | 10,254,733             | 10,254,733 | 7,758,558               | 7,758,558  | (2,496,175) | (2,496,175) |
| 79125-Fire Capital                      | 10,254,733             | 10,254,733 | 7,758,558               | 7,758,558  | (2,496,175) | (2,496,175) |
| 38271-Other Long Term Debt Proceeds     | -                      | -          | 1,000,000               | -          | 1,000,000   | -           |
| 39710-From General Fund                 | 5,905,733              | -          | 2,908,433               | -          | (2,997,300) | -           |
| 39773-From Other Special Rev Fund       | 4,349,000              | -          | 3,850,125               | -          | (498,875)   | -           |
| 53202-Clothing                          | -                      | 187,399    | -                       | 194,531    | -           | 7,132       |
| 53205-Personal Protective Equipment     | -                      | 1,282,772  | -                       | 1,016,691  | -           | (266,081)   |
| 53502-Minor Equipment                   | -                      | 1,418,602  | -                       | 2,157,417  | -           | 738,815     |
| 54820-Software Maintenance              | -                      | -          | -                       | 38,000     | -           | 38,000      |
| 56301-Other Improvements                | -                      | 3,645,000  | -                       | 1,649,000  | -           | (1,996,000) |
| 56401-Machinery/Equipment               | -                      | 43,000     | -                       | 101,000    | -           | 58,000      |
| 56404-Vehicles                          | -                      | 3,677,960  | -                       | 2,601,919  | -           | (1,076,041) |
| 56407-Lab Equipment                     | -                      | -          | -                       | -          | -           | -           |
| 56410-Data Process Equip                | -                      | -          | -                       | -          | -           | -           |
| 5904-Facilities Capital                 | 1,488,762              | 1,977,524  | 1,509,054               | 1,966,707  | 20,292      | (10,817)    |
| 5904 - Facilities Capital               | 1,488,762              | 1,977,524  | 1,509,054               | 1,966,707  | 20,292      | (10,817)    |
| 71300-Facilities Maintenance            | 488,762                | 977,524    | 509,054                 | 966,707    | 20,292      | (10,817)    |
| 34879-IF Indirect Costs                 | -                      | -          | 264,673                 | -          | 264,673     | -           |
| 39787-From Asset Management             | 488,762                | -          | 244,381                 | -          | (244,381)   | -           |
| 53210-Repair & Maintenance Supplies     | -                      | 326,637    | -                       | 315,820    | -           | (10,817)    |
| 54802-Building Repairs/Maintenance      | -                      | 375,887    | -                       | 375,887    | -           | -           |
| 56401-Machinery/Equipment               | -                      | 275,000    | -                       | 275,000    | -           | -           |
| 79160-Admin Services Property           | 1,000,000              | 1,000,000  | 1,000,000               | 1,000,000  | -           | -           |
| 39710-From General Fund                 | 1,000,000              | -          | 1,000,000               | -          | -           | -           |
| 54101-Professional Services             | -                      | 1,000,000  | -                       | 1,000,000  | -           | -           |
| 6010-Finch Memorial Arboretum Fund      | 150,000                | 150,000    | 150,000                 | 150,000    | -           | -           |
| 6010 - Finch Memorial Arboretum Fund    | 150,000                | 150,000    | 150,000                 | 150,000    | -           | -           |
| 85400-Finch Memorial Arboretum          | 150,000                | 150,000    | 150,000                 | 150,000    | -           | -           |
| 36710-Contributions/Donations           | 150,000                | -          | 150,000                 | -          | -           | -           |
| 54701-Public Utility Service            | -                      | 150,000    | -                       | 150,000    | -           | -           |
| 6100-Retirement                         | 77,782,660             | 86,702,889 | 77,782,660              | 88,698,902 | -           | 1,996,013   |
| 6100 - Retirement                       | 77,782,660             | 86,702,889 | 77,782,660              | 88,698,902 | -           | 1,996,013   |
| 85010-Employee's Retirement System      | 77,782,660             | 86,702,889 | 77,782,660              | 88,698,902 | -           | 1,996,013   |
| 34196-Personnel Services                | 60,000                 | 60,000     | 60,000                  | 60,000     | -           | -           |
| 36111-Investment Interest/Dividends     | 12,500,000             | -          | 12,500,000              | -          | -           | -           |
| 36131-Realized Gain/Loss                | 15,500,000             | -          | 15,500,000              | -          | -           | -           |
| 36651-IF City Contributions             | 24,554,400             | -          | 24,554,400              | -          | -           | -           |
| 36972-Mandatory Contrib Employees       | 24,554,400             | -          | 24,554,400              | -          | -           | -           |
| 36975-Srec Contributions                | 306,930                | -          | 306,930                 | -          | -           | -           |
| 36976-Srec Employee Contibutions        | 306,930                | -          | 306,930                 | -          | -           | -           |
| 51001-Base Wages                        | -                      | 733,844    | -                       | 733,166    | -           | (677)       |
| 51250-Terminated Sick Leave Pay         | -                      | 12,000     | -                       | 12,000     | -           | -           |
| 51260-Terminated Vacation Leave Pay     | -                      | 12,000     | -                       | 12,000     | -           | -           |
| 51290-Longevity Pay                     | -                      | 914        | -                       | 914        | -           | -           |
| 51640-Deferred Compensation-Matching    | -                      | 13,200     | -                       | 13,680     | -           | 480         |
| 52110-Social Security                   | -                      | 56,209     | -                       | 56,157     | -           | (52)        |
| 52210-Retirement                        | -                      | 80,823     | -                       | 80,749     | -           | (75)        |
| 52310-Medical Insurance                 | -                      | 96,021     | -                       | 92,131     | -           | (3,889)     |
| 52320-Dental Insurance                  | -                      | 12,336     | -                       | 12,336     | -           | -           |
| 52330-Life Insurance                    | -                      | 2,856      | -                       | 2,833      | -           | (23)        |
| 52340-Disability Insurance              | -                      | 828        | -                       | 826        | -           | (2)         |
| 52400-Industrial Insurance              | -                      | 1,433      | -                       | 1,454      | -           | 21          |
| 52600-Wa Paid Family & Medical Leave    | -                      | 1,925      | -                       | 2,156      | -           | 231         |
| 53101-Office Supplies                   | -                      | 2,000      | -                       | 2,000      | -           | -           |
| 53102-Publications                      | -                      | 500        | -                       | 500        | -           | -           |
| 53103-Postage                           | -                      | 5,000      | -                       | 5,000      | -           | -           |
| 53104-Software (Noncapitalized)         | -                      | 1,000      | -                       | 1,000      | -           | -           |
| 53105-Non-Travel Meals/Lght Rfrshmt     | -                      | 1,000      | -                       | 1,000      | -           | -           |
| 53502-Minor Equipment                   | -                      | 1,000      | -                       | 1,000      | -           | -           |
| 54201-Contractual Services              | -                      | 350,000    | -                       | 350,000    | -           | -           |
| 54202-Advisory Technical Service        | -                      | 1,200,000  | -                       | 1,200,000  | -           | -           |
| 54213-Web Services                      | -                      | 3,400      | -                       | 3,400      | -           | -           |
| 54401-Airfare                           | -                      | 4,000      | -                       | 4,000      | -           | -           |
| 54407-Lodging                           | -                      | 2,000      | -                       | 2,000      | -           | -           |
| 54408-Per Diem                          | -                      | 1,000      | -                       | 1,000      | -           | -           |
| 54409-Other Transportation Expenses     | -                      | 600        | -                       | 600        | -           | -           |
| 54901-Misc Services/Charges             | -                      | 1,000      | -                       | 1,000      | -           | -           |
| 54902-Registration/Schooling            | -                      | 30,000     | -                       | 30,000     | -           | -           |
| 54904-Oth Dues/Subscriptns/Membershp    | -                      | 6,000      | -                       | 6,000      | -           | -           |
| 54909-Printing/Binding/Repro            | -                      | 6,000      | -                       | 6,000      | -           | -           |
| 54910-Pensions                          | -                      | 81,445,000 | -                       | 83,445,000 | -           | 2,000,000   |
| 54912-Refunds                           | -                      | 2,585,000  | -                       | 2,585,000  | -           | -           |
| 61020-Amortization                      | -                      | 34,000     | -                       | 34,000     | -           | -           |
| 6200-Firefighters' Pension Fund         | 6,780,704              | 10,715,434 | 6,780,704               | 10,770,434 | -           | 55,000      |
| 6200 - Firefighters' Pension Fund       | 6,780,704              | 10,715,434 | 6,780,704               | 10,770,434 | -           | 55,000      |
| 85020-Firefighters' Pension             | 6,780,704              | 10,715,434 | 6,780,704               | 10,770,434 | -           | 55,000      |
| 33293-Medicare Retiree Drug Subsidy     | 300,000                | -          | 300,000                 | -          | -           | -           |
| 33691-Fire Insurance Premium Tax        | 800,000                | -          | 800,000                 | -          | -           | -           |
| 36111-Investment Interest/Dividends     | 2,000,000              | -          | 2,000,000               | -          | -           | -           |
| 36651-IF City Contributions             | 3,373,774              | -          | 3,373,774               | -          | -           | -           |
| 36999-Other General Misc Revenue        | 306,930                | -          | 306,930                 | -          | -           | -           |
| 51660-Medicare Part B                   | -                      | 165,984    | -                       | 165,984    | -           | -           |

2025-26 Proposed Mid-Biennium Budget Modifications - Budget Detail

City of Spokane - November 3, 2025

|                                         |  |  |                                                 | 2025-26 Adopted Budget |               | 2025-26 Modified Budget |               | Change     |            |
|-----------------------------------------|--|--|-------------------------------------------------|------------------------|---------------|-------------------------|---------------|------------|------------|
| Fund > Department > Program > Type Code |  |  |                                                 | Revenues               | Expenses      | Revenues                | Expenses      | Revenues   | Expenses   |
|                                         |  |  | 51665-Medicare Part A                           |                        | 50,348        |                         | 50,348        |            | -          |
|                                         |  |  | 53101-Office Supplies                           |                        | 505           |                         | 505           |            | -          |
|                                         |  |  | 53103-Postage                                   |                        | 2,110         |                         | 2,110         |            | -          |
|                                         |  |  | 54110-Premera Service Reimbursement             |                        | 4,653,000     |                         | 4,653,000     |            | -          |
|                                         |  |  | 54111-In House Service Reimbursment             |                        | 600,000       |                         | 600,000       |            | -          |
|                                         |  |  | 54112-Lt Care Service Reimbursement             |                        | 2,525,000     |                         | 2,525,000     |            | -          |
|                                         |  |  | 54115-Dental Service Reimbursement              |                        | 382,580       |                         | 382,580       |            | -          |
|                                         |  |  | 54141-IF Other Professional Services            |                        | 80,000        |                         | 80,000        |            | -          |
|                                         |  |  | 54201-Contractual Services                      |                        | 136,000       |                         | 136,000       |            | -          |
|                                         |  |  | 54202-Advisory Technical Service                |                        | 200,000       |                         | 200,000       |            | -          |
|                                         |  |  | 54204-Other Contractual Services                |                        | 6,204         |                         | 6,204         |            | -          |
|                                         |  |  | 54407-Lodging                                   |                        | 4,653         |                         | 4,653         |            | -          |
|                                         |  |  | 54408-Per Diem                                  |                        | 517           |                         | 517           |            | -          |
|                                         |  |  | 54409-Other Transportation Expenses             |                        | 1,034         |                         | 1,034         |            | -          |
|                                         |  |  | 54620-Insurance Administration                  |                        | 465,300       |                         | 465,300       |            | -          |
|                                         |  |  | 54902-Registration/Schooling                    |                        | 1,700         |                         | 1,700         |            | -          |
|                                         |  |  | 54909-Printing/Binding/Repro                    |                        | 500           |                         | 500           |            | -          |
|                                         |  |  | 54910-Pensions                                  |                        | 1,430,000     |                         | 1,430,000     |            | -          |
|                                         |  |  | 54911-Death Benefits                            |                        | 10,000        |                         | 65,000        |            | 55,000     |
| 6230-Building Code Records Mgmt         |  |  |                                                 | 120,000                | 120,000       | 120,000                 | 120,000       | -          | -          |
|                                         |  |  | 6230 - Building Code Records Management         | 120,000                | 120,000       | 120,000                 | 120,000       | -          | -          |
|                                         |  |  | 41100-Permitting                                | 120,000                | 120,000       | 120,000                 | 120,000       | -          | -          |
|                                         |  |  | 38933-State Building Code                       | 120,000                |               | 120,000                 |               | -          |            |
|                                         |  |  | 54201-Contractual Services                      |                        | 120,000       |                         | 120,000       |            | -          |
| 6250-Municipal Court                    |  |  |                                                 | 2,789,800              | 2,789,800     | 2,789,800               | 2,789,800     | -          | -          |
|                                         |  |  | 6250 - Municipal Court                          | 2,789,800              | 2,789,800     | 2,789,800               | 2,789,800     | -          | -          |
|                                         |  |  | 13100-Municipal Court                           | 2,789,800              | 2,789,800     | 2,789,800               | 2,789,800     | -          | -          |
|                                         |  |  | 38611-School Zone Safety                        | 6,438                  |               | 6,438                   |               | -          |            |
|                                         |  |  | 38613-Special Assessment                        | 1,545,120              |               | 1,545,120               |               | -          |            |
|                                         |  |  | 38614-Psea (Shb 1869)                           | 590,150                |               | 590,150                 |               | -          |            |
|                                         |  |  | 38615-Psea3                                     | 12,876                 |               | 12,876                  |               | -          |            |
|                                         |  |  | 38616-Blood/Breath Test Fee                     | 2,146                  |               | 2,146                   |               | -          |            |
|                                         |  |  | 38617-Jis Account                               | 321,900                |               | 321,900                 |               | -          |            |
|                                         |  |  | 38618-Vehicle License Fraud                     | 3,219                  |               | 3,219                   |               | -          |            |
|                                         |  |  | 38619-Wsp Highway                               | 42,920                 |               | 42,920                  |               | -          |            |
|                                         |  |  | 38620-Highway Safety                            | 10,730                 |               | 10,730                  |               | -          |            |
|                                         |  |  | 38621-Death Investigations                      | 7,511                  |               | 7,511                   |               | -          |            |
|                                         |  |  | 38622-Auto Theft Prevention                     | 107,300                |               | 107,300                 |               | -          |            |
|                                         |  |  | 38623-Traumatic Brain Inj/Trauma                | 107,300                |               | 107,300                 |               | -          |            |
|                                         |  |  | 38624-Judicial Stabilization Acct 56            | 537                    |               | 537                     |               | -          |            |
|                                         |  |  | 38625-Dv Prevention Acct Surcharge              | 1,073                  |               | 1,073                   |               | -          |            |
|                                         |  |  | 38626-Dna Collector Fee                         | 1,073                  |               | 1,073                   |               | -          |            |
|                                         |  |  | 38627-Motorcycle Safety                         | 2,146                  |               | 2,146                   |               | -          |            |
|                                         |  |  | 38631-DOL Tech Support 98                       | 27,362                 |               | 27,362                  |               | -          |            |
|                                         |  |  | 54201-Contractual Services                      |                        | 2,789,800     |                         | 2,789,800     |            | -          |
| 6300-Police Pension                     |  |  |                                                 | 7,344,620              | 7,298,848     | 6,794,620               | 7,298,848     | (550,000)  | -          |
|                                         |  |  | 6300 - Police Pension                           | 7,344,620              | 7,298,848     | 6,794,620               | 7,298,848     | (550,000)  | -          |
|                                         |  |  | 85030-Police Pension                            | 7,344,620              | 7,298,848     | 6,794,620               | 7,298,848     | (550,000)  | -          |
|                                         |  |  | 33293-Medicare Retiree Drug Subsidy             | 190,000                |               | 190,000                 |               | -          |            |
|                                         |  |  | 36651-IF City Contributions                     | 6,950,000              |               | 6,400,000               |               | (550,000)  |            |
|                                         |  |  | 36999-Other General Misc Revenue                | 204,620                |               | 204,620                 |               | -          |            |
|                                         |  |  | 51660-Medicare Part B                           |                        | 518,700       |                         | 518,700       |            | -          |
|                                         |  |  | 51665-Medicare Part A                           |                        | 22,153        |                         | 22,153        |            | -          |
|                                         |  |  | 53101-Office Supplies                           |                        | 1,011         |                         | 1,011         |            | -          |
|                                         |  |  | 53103-Postage                                   |                        | 2,110         |                         | 2,110         |            | -          |
|                                         |  |  | 54110-Premera Service Reimbursement             |                        | 3,722,400     |                         | 3,722,400     |            | -          |
|                                         |  |  | 54111-In House Service Reimbursment             |                        | 139,000       |                         | 139,000       |            | -          |
|                                         |  |  | 54112-Lt Care Service Reimbursement             |                        | 1,285,800     |                         | 1,285,800     |            | -          |
|                                         |  |  | 54115-Dental Service Reimbursement              |                        | 310,200       |                         | 310,200       |            | -          |
|                                         |  |  | 54141-IF Other Professional Services            |                        | 82,800        |                         | 82,800        |            | -          |
|                                         |  |  | 54201-Contractual Services                      |                        | 145,080       |                         | 145,080       |            | -          |
|                                         |  |  | 54204-Other Contractual Services                |                        | 6,204         |                         | 6,204         |            | -          |
|                                         |  |  | 54406-Parking/Tolls (Local)                     |                        | 100           |                         | 100           |            | -          |
|                                         |  |  | 54407-Lodging                                   |                        | 4,653         |                         | 4,653         |            | -          |
|                                         |  |  | 54408-Per Diem                                  |                        | 517           |                         | 517           |            | -          |
|                                         |  |  | 54409-Other Transportation Expenses             |                        | 1,034         |                         | 1,034         |            | -          |
|                                         |  |  | 54620-Insurance Administration                  |                        | 413,600       |                         | 413,600       |            | -          |
|                                         |  |  | 54901-Misc Services/Charges                     |                        | 207           |                         | 207           |            | -          |
|                                         |  |  | 54902-Registration/Schooling                    |                        | 1,700         |                         | 1,700         |            | -          |
|                                         |  |  | 54909-Printing/Binding/Repro                    |                        | 500           |                         | 500           |            | -          |
|                                         |  |  | 54910-Pensions                                  |                        | 620,400       |                         | 620,400       |            | -          |
|                                         |  |  | 54911-Death Benefits                            |                        | 20,680        |                         | 20,680        |            | -          |
| 6730-Parking & Business Improv Dist     |  |  |                                                 |                        | 150,000       |                         | 150,000       |            | -          |
|                                         |  |  | 6730 - Parking & Business Improvement Dist      |                        | 150,000       |                         | 150,000       |            | -          |
|                                         |  |  | 25400-Parking & Business Improvement (Inactive) |                        | 150,000       |                         | 150,000       |            | -          |
|                                         |  |  | 54999-Other Misc Charges                        |                        | 150,000       |                         | 150,000       |            | -          |
| Grand Total                             |  |  |                                                 | 2,353,968,143          | 2,494,803,632 | 2,390,720,688           | 2,557,659,074 | 36,752,545 | 62,855,442 |