

City of Spokane

# Quarterly Financial Report

Q1 2023 – January - March

**Note:** The City of Spokane operates under cash accounting until the year end process begins. At year end the City moves to modified accrual accounting and figures can significantly change.

January – March 2023 - Quarterly Financial Report

I. General Fund Financial Summary

City of Spokane

**GENERAL FUND OVERVIEW**

	<b>2023 Amended Budget</b>	<b>Budget YTD*</b>	<b>Actuals YTD</b>	<b>\$ Variance YTD (Unfavorable)/ Favorable</b>	<b>% Variance YTD (Unfavorable)/ Favorable</b>
Revenues	\$228,882,286	\$22,118,655	\$22,626,574	\$507,920	2.3%
Expenditures	\$231,976,145	\$50,061,034	\$53,452,322	(\$3,391,288)	(6.8%)

\*The City of Spokane budgets annual figures. In order to prepare periodic variance reporting, the annual budget is amortized using either the previous year’s trend or the twelve month calendar.

**SUMMARY**

Through the first quarter of 2023, General Fund revenues are 2.3 percent above City budget projections with approximately \$22.6 million collected year-to-date (YTD) and \$0.9 million more than through Q1 2022. On the expenditure side, actuals are 6.8 percent above budget, or \$3.4 million above YTD budget projections.

**CHANGES TO 2023 ADOPTED GENERAL FUND (GF) BUDGET**

Changes Adopted GF Revenues

Adopted GF Revenues	\$228,882,286
BTs and SBOs - YTD <sup>1</sup>	\$0
<b>CURRENT REVENUES (Adopted + BTs and SBOs)</b>	<b>\$228,882,286</b>

Changes Adopted GF Expenditures

Adopted GF Expenditures	\$228,689,174
Encumbrance Carry Forward	\$3,286,971
BTs and SBOs – YTD <sup>1</sup>	\$0
<b>CURRENT EXPENDITURES (Adopted + Encumbrance + BTs and SBOs)</b>	<b>\$231,976,145</b>

1-There were no BTs and SBOs for Q1.

Note: Encumbrance Carry Forward budgets are for contracted goods or services, grants, or capital projects from the prior fiscal year which continue into the current fiscal year; funds to pay for these expenses are set aside in reserve. City Council passed ORD C36353 on February 6, 2023 to carry budget capacity forward from 2022 into 2023.

January – March 2023 - Quarterly Financial Report

I. General Fund Financial Summary

City of Spokane

GENERAL FUND REVENUES

Department	2023 Amended Budget	YTD Actuals	% Received
0020 NONDEPARTMENTAL	205,020,450	19,089,337	9%
0260 CITY CLERK	750	73	10%
0300 HUMAN SERVICES	30,000	4,413	15%
0320 COUNCIL	0	971	0%
0350 COMMUNITY CENTERS	95,756	23,939	25%
0370 ENGINEERING SERVICES	9,137,261	1,932,516	21%
0410 FINANCE	81,000	8,710	11%
0450 NEIGHBHD HOUSING HUMAN SVCS	305,371	0	0%
0470 HISTORIC PRESERVATION	49,082	1,950	4%
0500 LEGAL	684,000	9,889	1%
0550 NEIGHBORHOOD SERVICES	42,500	7,000	16%
0560 MUNICIPAL COURT	2,209,108	449,146	20%
0570 OFFICE OF HEARING EXAMINER	30,000	21,475	72%
0650 PLANNING SERVICES	48,050	12,000	25%
0680 POLICE	10,013,195	948,490	9%
0690 COMMUNITY JUSTICE SERVICES	580,562	15,625	3%
0700 PUBLIC DEFENDER	238,975	101,002	42%
0750 COMMUNITY/ECONOMIC DEV DVSN	316,226	0	0%
<b>TOTAL</b>	<b>228,882,286</b>	<b>22,626,535</b>	<b>10%</b>

**Non-departmental:** 90% of General Fund revenue is budgeted in this department which receives most of the City’s sales tax, property tax and utility tax. The majority of property taxes are received in May and November.

Non-Departmental	2023 YTD Actuals	2022 YTD Actuals	Change
31000 TAXES	14,735,881	14,576,028	1%
32000 LICENSES & PERMITS	1,344,570	1,290,458	4%
33000 INTERGOVERNMENTAL REVENUES	139,330	351,428	-60%
34000 CHARGES FOR SERVICES	1,340,423	1,365,272	-2%
35000 FINES & FORFEITS	541	355	52%
36000 MISCELLANEOUS REVENUES	1,528,592	535,163	186%
<b>TOTAL</b>	<b>19,089,337</b>	<b>18,118,704</b>	<b>5%</b>

The table above shows taxes, licenses & permits and especially miscellaneous revenues are contributing to revenue growth.

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I. General Fund Financial Summary

City of Spokane

Revenue Category	2023 Amended Budget	Budget YTD*	Actuals YTD	% Variance YTD -Unfavorable/ Favorable	\$ Actuals YTD vs. Prior Year (Unfavorable)/ Favorable
<b>Sales Tax – GF Only</b>	<b>63,800,000</b>	<b>4,185,359</b>	<b>4,492,645</b>	<b>7.3%</b>	<b>436,918</b>
<i>Local Retail Sales Tax – GF Only</i>	<i>58,650,000</i>	<i>3,832,619</i>	<i>4,074,496</i>	<i>6.3%</i>	<i>375,777</i>
<b>Property Tax</b>	<b>49,000,000</b>	<b>169,120</b>	<b>230,650</b>	<b>36.4%</b>	<b>63,545</b>
<b>Interfund Utility Taxes</b>	<b>47,555,000</b>	<b>5,910,507</b>	<b>4,832,314</b>	<b>-18.2%</b>	<b>(730,801)</b>
<b>Business Taxes</b>	<b>24,736,000</b>	<b>4,856,058</b>	<b>5,319,169</b>	<b>9.5%</b>	<b>370,880</b>
<i>Taxes on Private Utilities</i>	<i>24,411,000</i>	<i>4,859,191</i>	<i>5,317,050</i>	<i>9.4%</i>	<i>365,932</i>
<b>Charges for Services (Services Provided by City Departments)</b>	<b>19,692,258</b>	<b>3,424,490</b>	<b>3,607,839</b>	<b>5.4%</b>	<b>(39,126)</b>
<b>Licenses &amp; Permits</b>	<b>7,098,000</b>	<b>1,346,275</b>	<b>1,383,336</b>	<b>2.8%</b>	<b>57,545</b>
<i>Business Registrations</i>	<i>4,420,000</i>	<i>1,090,185</i>	<i>1,122,706</i>	<i>3.0%</i>	<i>47,550</i>
<i>Franchise Fees</i>	<i>2,360,000</i>	<i>188,664</i>	<i>213,913</i>	<i>13.4%</i>	<i>25,061</i>
<b>Miscellaneous Revenue</b>	<b>6,173,988</b>	<b>867,113</b>	<b>1,611,081</b>	<b>85.8%</b>	<b>974,122</b>
<i>Interest Earnings</i>	<i>4,810,000</i>	<i>421,711</i>	<i>949,347</i>	<i>125.1%</i>	<i>599,559</i>
<b>Intergovernmental Revenues</b>	<b>4,364,975</b>	<b>635,258</b>	<b>485,291</b>	<b>-23.6%</b>	<b>(204,987)</b>
<i>Cannabis Use Tax</i>	<i>500,000</i>	<i>114,408</i>	<i>160,282</i>	<i>40.1%</i>	<i>7,713</i>
<b>Fines &amp; Forfeits</b>	<b>1,919,000</b>	<b>555,755</b>	<b>439,791</b>	<b>-20.9%</b>	<b>(89,800)</b>
<i>Traffic &amp; Parking Violations</i>	<i>1,705,500</i>	<i>497,530</i>	<i>388,838</i>	<i>-21.8%</i>	<i>(85,934)</i>
<b>Other Taxes</b>	<b>1,720,000</b>	<b>164,276</b>	<b>207,751</b>	<b>26.5%</b>	<b>46,139</b>
<i>Admission Tax</i>	<i>1,400,000</i>	<i>166,862</i>	<i>206,976</i>	<i>24.0%</i>	<i>45,861</i>
<b>Operating Transfer-In</b>	<b>2,783,065</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Disposition of Fixed Assets</b>	<b>40,000</b>	<b>4,444</b>	<b>16,706</b>		<b>16,706</b>
<b>TOTAL</b>	<b>228,882,286</b>	<b>22,118,655</b>	<b>22,626,574</b>	<b>2.3%</b>	<b>901,140</b>

**REVENUE OVERVIEW**

Sales tax and local retail sales tax revenues (January 2023 activity) are both tracking above budget projections and prior year actuals. Property tax revenue is tracking above budget projections by about \$64 thousand. Taxes on Private Utilities are 9.4 percent above projections while Interfund Taxes, City utilities, are 18.2 percent below YTD projections. The revenue category that has contributed the most to the favorable variance, is Miscellaneous Revenue which is above budget 85.8 percent. This is being driven by an increase in interest earnings from the SIP portfolio and by the fact that Airway Heights paid their annual annexation mitigation payment much earlier than in the past.

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I. General Fund Financial Summary

City of Spokane

GENERAL FUND EXPENDITURES

Department	2023 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance YTD (Unfavorable)/ Favorable
Allocations to Other Depts	94,531,062	23,632,766	24,966,560	(1,333,795)
City Clerk	888,073	189,919	158,062	31,857
Civil Service	1,801,064	325,337	366,802	(41,464)
NHHS Division	569,511	57,383	93,935	(36,553)
Community Centers	794,352	74,022	105,977	(31,955)
Council	2,426,459	489,698	434,058	55,641
Economic Development	2,478,663	52,839	233,773	(180,934)
Engineering Services	8,293,772	1,580,829	1,465,045	115,784
Finance	1,855,733	344,408	334,978	9,429
Grants Management	0	0	0	0
Historic Preservation	278,378	53,652	76,452	(22,800)
Human Resources	1,370,241	261,602	198,916	62,685
Human Services	3,866,926	904,651	620,355	284,296
Internal Service Charges	12,305,855	3,137,135	2,971,485	165,650
Legal	4,800,488	997,258	1,015,795	(18,537)
Mayor	1,337,678	286,933	243,179	43,753
Municipal Court	4,578,702	919,261	759,994	159,267
Neighborhood Services	631,258	148,275	97,477	50,798
Non-departmental	5,553,603	543,578	893,531	(349,953)
Office of Civil Rights	388,870	68,648	21,351	47,297
Office of Hearing Examiner	287,312	59,589	59,538	51
Office of Youth	45,000	0	0	0
Planning Services	2,640,540	592,460	501,325	91,135
Police	73,209,502	13,974,364	16,403,829	(2,429,465)
Police Ombudsman	495,861	90,670	90,828	(158)
Community Justice Services	2,029,166	360,605	342,870	17,734
Public Affairs/Communications	1,288,979	253,292	293,607	(40,315)
Public Defender	3,229,098	661,862	702,600	(40,738)
<b>TOTAL</b>	<b>231,976,145</b>	<b>50,061,034</b>	<b>53,452,322</b>	<b>(3,391,288)</b>

Through the first quarter, overall General Fund spending appears to be over budget *projections*. As mentioned before in this report, the City operates under cash accounting throughout the year, meaning accruals are not made, and the City budgets annual figures, meaning monthly budgets are simply calculated. Due to these circumstances, variance reporting is very sensitive to actuals and it is often difficult to know if a department is operating outside of budget parameters throughout the year. For this quarter, all departments with a projected over budget were scrutinized wherein their expenses were evaluated using two different methods: annualization and averaging. At this time, all but one department appears to be trending within budget. The Public Affairs/Communications department paid a significant amount of terminated sick & vacation pay at the retirement of a director and will remain over budget.

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I. General Fund Financial Summary

City of Spokane

Expense Category	2023 Amended Budget	Budget YTD*	Actuals YTD	YTD Variance (Unfavorable)/ Favorable
51000 SALARIES & WAGES	79,959,193	19,989,798	16,922,331	3,067,467
52000 PERSONNEL BENEFITS	20,239,136	4,593,741	5,149,880	(556,139)
53000 SUPPLIES	2,004,912	263,579	470,716	(207,137)
54000 OTHER SERVICES & CHARGES	18,100,756	2,229,222	2,447,328	(218,106)
56000 CAPITAL OUTLAY	109,041	40,112	4,386	35,725
57000 DEBT SERVICE - PRINCIPAL	0	0	0	0
58000 DEBT SERVICE - INTEREST	0	0	0	0
59000 INTERFUND PAYMENT FOR SERVICES	14,622,921	2,973,307	3,391,747	(418,439)
59950 RESERVE FOR BUDGET ADJUSTMENT	521,822	0	0	0
80100 OPERATING TRANSFERS OUT	96,418,363	21,467,763	25,066,560	(3,598,797)

**EXPENDITURE OVERVIEW**

Personnel Benefits appear over budget because Medicare is budgeted under Salaries & Wages, yet is paid out of Benefits. The budget will be aligned next year. As for Supplies and Other Services & Charges, this unfavorability appears to be a timing issue in that several operating supplies and membership dues were paid for at the beginning of the year. The Interfund Payment for Services over budget is caused by one Internal Service department billing annually at the beginning of the year rather than throughout the year. That department’s process is being re-evaluated. Finally, Operating Transfers Out are over budget because Fire has received two advances so far this year. Fire routinely receives General Fund advances at the beginning of the year until May property taxes are received.

At this time there are no significant variances within the General Fund that warrant a budget adjustment.



**QUARTERLY FINANCIAL REPORT**  
**GENERAL FUND FINANCIAL AND RESERVE SUMMARY - Q1 2023**  
 March 31, 2023

		Actual %
<b>BEGINNING BALANCES (actual as of 12/31/2022, unaudited)</b>		
--Assigned Funds for Encumbrance Rollover	3,286,971	
--Revenue Stabilization Reserve Balance (target 3.5% of revenues)	7,362,901	3.2%
--Contingency Reserve Balance (target 10.0% of expenditures)	21,065,706	9.2%
--Unappropriated Fund Balance	TBD	
<b>Total Available Reserves (Revenue Stabilization, Contingency Reserves, Unappropriated)</b>	<b>28,428,607</b>	
<i>Total's (less Encumbrance Rollover) % of Adopted Revenues</i>	12.4%	
<b>2023 Adopted General Fund Revenues</b>	228,882,286	
Add - 2023 Approved Budget Changes QR1	-	
Add - 2023 Approved Budget Changes QR2		
Add - 2023 Approved Budget Changes QR3		
Add - 2023 Approved Budget Changes QR4		
<b>Amended General Fund Revenue</b>	<b>228,882,286</b>	
<b>2023 Adopted General Fund Expenses</b>	228,689,174	
Add - 2022 Encumbrance Rollovers	3,286,971	
Add - 2023 Approved Budget Changes QR1	-	
Add - 2023 Approved Budget Changes QR2		
Add - 2023 Approved Budget Changes QR3		
Add - 2023 Approved Budget Changes QR4		
<b>Amended General Fund Expenses</b>	<b>231,976,145</b>	
<b>ENDING BALANCES</b>	CALCULATED	Actual %
--Assigned Funds for Encumbrance Rollover	-	
--Revenue Stabilization Reserve Balance (target 3.5% of revenues)	7,362,901	3.2%
--Contingency Reserve Balance (target 10.0% of expenditures)	21,065,706	9.2%
--Unappropriated Fund Balance	193,112	
<b>Total Available Reserves</b>	<b>28,621,719</b>	
<i>Total's % of Adopted Expenditures</i>	12.5%	
<i>Unappropriated's % of Adopted Expenditures</i>	0.1%	
<b>DIFFERENCE FROM RESERVE ACCOUNT TARGETS</b>		
--Revenue Stabilization Reserve Balance (target 3.5% of revenues)	<b>647,979</b>	
--Contingency Reserve Balance (target 10.0% of expenditures)	<b>1,803,211</b>	

The 2022 unappropriated fund balance is unknown at this time because the year end process is not complete. So far this year, because General Fund budget adjustments have not been made, the adopted revenue and expenditure figures remain unchanged.

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II. Other Funds Financial Summary

City of Spokane

**OTHER FUND REVENUES**

Department	2023 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance
1100 STREET FUND	26,693,756	6,673,439	397,065	-6,276,374
1200 CODE ENFORCEMENT FUND	3,484,818	871,205	1,047,675	176,471
1300 LIBRARY FUND	12,367,348	3,091,837	2,362,922	-728,915
1340 HISTORIC PRESERVATION INCENTIV	8,650	2,163	1,680	-483
1350 PENSION CONTRIBUTIONS FUND	9,797,405	2,449,351	233,043	-2,216,308
1360 MISCELLANEOUS GRANTS FUND	2,834,228	708,557	455,398	-253,159
1370 DOMESTIC VIOLENCE PREVENTION	500	125	211	86
1380 TRAFFIC CALMING MEASURES	7,331,094	1,832,774	1,241,093	-591,680
1390 URBAN FORESTRY FUND	20,000	5,000	1,000	-4,000
1400 PARKS AND RECREATION FUND	24,309,223	6,077,306	5,272,330	-804,976
1440 FIRE GRANTS MISCELLANEOUS	552,601	138,150	0	-138,150
1460 PARKING METER REVENUE FUND	6,365,900	1,591,475	927,034	-664,441
1500 PATHS AND TRAILS RESERVE FUND	135,500	33,875	3,173	-30,702
1540 HUMAN SERVICES GRANTS FUND	15,745,156	3,936,289	-7,389	-3,943,678
1541 CONTINUUM OF CARE	7,640,796	1,910,199	35,039	-1,875,160
1560 FORFEITURES & CONTRIBUTION FND	395,868	98,967	15,162	-83,805
1590 HOTEL/MOTEL TAX FUND	4,518,803	1,129,701	251,652	-878,049
1595 HOUSING SALES TAX	6,000,000	1,500,000	531,555	-968,445
1610 REET 2ND QUARTER PERCENT	6,000,000	1,500,000	487,644	-1,012,356
1615 REET 1ST QUARTER PERCENT	6,000,000	1,500,000	483,087	-1,016,913
1620 PUBLIC SAFETY & JUDICIAL GRANT	2,929,877	732,469	345,940	-386,529
1625 PUBLIC SAFETY PERSONNEL FUND	6,710,280	1,677,570	28,002	-1,649,568
1630 COMBINED COMMUNICATIONS CENTER	0	0	247,081	247,081
1640 COMMUNICATIONS BLDG M&O FUND	286,692	71,673	0	-71,673
1650 COMMUNITY DEVELOPMENT FUND	15,000	3,750	897	-2,853
1690 COMM DEVELOPMENT BLOCK GRANTS	10,230,000	2,557,500	-922,575	-3,480,075



**January – March 2023 - Quarterly Financial Report**

**II. Other Funds Financial Summary**

**City of Spokane**

1695 CDBG REVOLVING LOAN FUND	2,000,000	500,000	202,851	-297,149
1700 MISC COMMUNITY DEVPMENT GRANTS	19,000	4,750	4,386	-364
1710 HOME ENTITLEMENT PROGRAM	5,400,000	1,350,000	-58,938	-1,408,938
1715 HOME REVOLVING LOAN FUND	385,000	96,250	14,574	-81,676
1720 HOUSING ASSISTANCE PROGRAM	2,500	625	1,062	437
1725 AFFORDABLE & SUPTIVE HOUSING	400,000	100,000	27,714	-72,286
1760 EMERGENCY RENTAL ASSTNCE GRANT	150,000	37,500	229,233	191,733
1770 HOUSING TRUST GRANT FUND	1,600	400	809	409
1780 RENTAL REHABILITATION FUND	51,150	12,788	5,231	-7,556
1890 TRIAL COURT IMPROVEMENT FUND	64,608	16,152	16,575	423
1910 CRIMINAL JUSTICE ASSISTANCE FD	7,078,000	1,769,500	320,581	-1,448,919
1920 FINANCIAL PARTNERSHIP FUND	189,815	47,454	0	-47,454
1940 CHANNEL FIVE EQUIPMENT RESERVE	230,430	57,608	-3,681	-61,288
1950 PARK CUMULATIVE RESERVE FUND	4,192,500	1,048,125	314,084	-734,041
1970 FIRE/EMS FUND	68,996,643	17,249,161	14,980,637	-2,268,523
1980 DEFINED CONTRIBUTION ADMIN FND	75,000	18,750	0	-18,750
1985 VOYA DEFINED CONTR ADMIN FUND	46,000	11,500	4,266	-7,234
1990 TRANSPORTATION BENEFIT FUND	3,277,827	819,457	461,490	-357,966
2100 GO BOND REDEMPTION FUND	17,160,562	4,290,141	49,797	-4,240,343
2300 SPECIAL ASSESSMENT DEBT FUND	530,000	132,500	45,245	-87,255
2350 SPECIAL ASSESSMENT GUARANTY FD	2,500	625	0	-625
2500 IRON BRIDGE TIF DEBT SERVICE	101,361	25,340	2,840	-22,500
2502 UNIVERSITY DISTRICT LRF DS	275,000	68,750	0	-68,750
3200 ARTERIAL STREET FUND	51,564,939	12,891,235	4,415,161	-8,476,074
3346 UTGO 2015 PARKS	0	0	3,688	3,688
3365 2018 UTGO LIBRARY CAPITAL BOND	0	0	18,447	18,447
3500 KENDALL YARDS TIF	400,000	100,000	61	-99,939
3501 WEST QUADRANT TIF	465,000	116,250	1,815	-114,435

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II. Other Funds Financial Summary

City of Spokane

3502 UNIVERSITY DISTRICT LRF	195,000	48,750	250	-48,500
4100 WATER DIVISION	53,217,064	13,304,266	7,773,019	-5,531,247
4210 WATER/WW DEBT SERVICE FUND	13,548,028	3,387,007	0	-3,387,007
4250 INTEGRATED CAPITAL MANAGEMENT	93,821,036	23,455,259	12,168,311	-11,286,948
4310 SEWER MAINTENANCE DIVISION	50,136,858	12,534,215	13,072,490	538,275
4320 RIVERSIDE PARK RECLAMATION FAC	7,985,294	1,996,324	2,100,190	103,866
4330 STORMWATER	8,975,577	2,243,894	0	-2,243,894
4360 ENVIRONMENTAL PROGRAMS	608,549	152,137	0	-152,137
4370 SEWER CONSTRUCTION FUND	0	0	304,735	304,735
4490 SOLID WASTE DISPOSAL	24,063,266	6,015,817	4,559,708	-1,456,109
4500 SOLID WASTE COLLECTION	64,668,100	16,167,025	13,924,938	-2,242,087
4530 SOLID WASTE LANDFILLS	421,263	105,316	22,348	-82,968
4600 GOLF FUND	4,924,818	1,231,205	384,181	-847,024
4700 DEVELOPMENT SVCS CENTER	9,407,000	2,351,750	1,966,608	-385,142
5100 FLEET SERVICES FUND	17,403,857	4,350,964	2,771,450	-1,579,514
5110 FLEET SVCS EQUIP REPL FUND	2,802,447	700,612	421,874	-278,738
5200 PUBLIC WORKS AND UTILITIES	6,289,180	1,572,295	1,535,621	-36,674
5300 IT FUND	14,269,832	3,567,458	2,362,519	-1,204,939
5310 IT CAPITAL REPLACEMENT FUND	1,835,897	458,974	246,031	-212,944
5400 REPROGRAPHICS FUND	762,584	190,646	64,101	-126,545
5500 PURCHASING & STORES FUND	1,323,645	330,911	262,625	-68,286
5600 ACCOUNTING SERVICES	5,781,275	1,445,319	1,015,538	-429,781
5700 MY SPOKANE	1,921,854	480,464	480,467	3
5750 OFFICE OF PERFORMANCE MGMT	1,644,489	411,122	1,536,489	1,125,367
5800 RISK MANAGEMENT FUND	7,165,000	1,791,250	1,636,261	-154,989
5810 WORKERS' COMPENSATION FUND	6,829,500	1,707,375	1,727,890	20,515
5820 UNEMPLOYMENT COMPENSATION FUND	304,000	76,000	83,194	7,194
5830 EMPLOYEES BENEFITS FUND	46,270,354	11,567,589	11,268,753	-298,835
5900 FACILITIES MANAGEMENT FUND OPS	5,357,185	1,339,296	691,940	-647,356
5901 ASSET MANAGEMENT FUND CAPITAL	11,122,121	2,780,530	970,932	-1,809,598
5902 PROPERTY ACQUISITION POLICE	3,484,947	871,237	285,375	-585,862
5903 PROPERTY ACQUISITION FIRE	5,106,505	1,276,626	492	-1,276,134
5904 FACILITIES CAPITAL	7,136,946	1,784,237	160,148	-1,624,089

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City of Spokane

6010 FINCH MEMORIAL ARBORETUM FUND	8,000	2,000	386	-1,614
6100 RETIREMENT	28,302,000	7,075,500	14,647,411	7,571,911
6200 FIREFIGHTERS' PENSION FUND	4,998,349	1,249,587	175,888	-1,073,700
6230 BUILDING CODE RECORDS MGMT	60,000	15,000	10,539	-4,462
6250 MUNICIPAL COURT	1,500,100	375,025	156,455	-218,570
6300 POLICE PENSION	3,579,556	894,889	352,244	-542,645
<b>TOTAL</b>	<b>840,664,406</b>	<b>210,166,102</b>	<b>133,638,041</b>	<b>-76,528,060</b>

The timing of revenue received in other funds can be dependent on several things like when grants start or stop or when projects begin or even the weather.

**OTHER FUND EXPENDITURES**

Department	2023 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance
1100 STREET FUND	37,185,000	9,296,250	5,684,046	3,612,204
1200 CODE ENFORCEMENT FUND	3,629,508	907,377	714,142	193,235
1300 LIBRARY FUND	12,686,466	3,171,616	2,706,990	464,626
1340 HISTORIC PRESERVATION INCENTIV	15,000	3,750	0	3,750
1350 PENSION CONTRIBUTIONS FUND	9,797,405	2,449,351	172,842	2,276,510
1360 MISCELLANEOUS GRANTS FUND	2,834,232	708,558	21,323	687,235
1370 DOMESTIC VIOLENCE PREVENTION	500	125		125
1380 TRAFFIC CALMING MEASURES	13,681,664	3,420,416	158,596	3,261,820
1390 URBAN FORESTRY FUND	20,000	5,000		5,000
1400 PARKS AND RECREATION FUND	24,972,299	6,243,075	3,805,910	2,437,164
1425 AMERICAN RESCUE PLAN	63,757,271	15,939,318	3,931,898	12,007,419
1440 FIRE GRANTS MISCELLANEOUS	552,602	138,151	256	137,894
1460 PARKING METER REVENUE FUND	5,985,752	1,496,438	568,422	928,016
1500 PATHS AND TRAILS RESERVE FUND	781,947	195,487	11,250	184,237
1540 HUMAN SERVICES GRANTS FUND	25,738,148	6,434,537	5,636,464	798,073
1541 CONTINUUM OF CARE	11,986,458	2,996,615	772,351	2,224,264

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II. Other Funds Financial Summary

City of Spokane

1560 FORFEITURES & CONTRIBUTION FND	672,180	168,045	26,105	141,941
1590 HOTEL/MOTEL TAX FUND	4,773,755	1,193,439	4,346	1,189,093
1595 HOUSING SALES TAX	3,214,350	803,588	698,631	104,956
1610 REET 2ND QUARTER PERCENT	14,517,770	3,629,443		3,629,443
1615 REET 1ST QUARTER PERCENT	15,903,129	3,975,782	160,148	3,815,635
1620 PUBLIC SAFETY & JUDICIAL GRANT	2,713,421	678,355	224,460	453,895
1625 PUBLIC SAFETY PERSONNEL FUND	9,029,930	2,257,483	1,455,528	801,955
1640 COMMUNICATIONS BLDG M&O FUND	342,310	85,578	46,699	38,878
1650 COMMUNITY DEVELOPMENT FUND	45,000	11,250	4,907	6,343
1680 CD/HS OPERATIONS	0	0	38,493	-38,493
1690 COMM DEVELOPMENT BLOCK GRANTS	12,837,910	3,209,478	232,262	2,977,215
1695 CDBG REVOLVING LOAN FUND	4,003,823	1,000,956	202,573	798,383
1700 MISC COMMUNITY DEVPMT GRANTS	1,388,908	347,227	523	346,704
1710 HOME ENTITLEMENT PROGRAM	5,438,634	1,359,659	47,465	1,312,194
1715 HOME REVOLVING LOAN FUND	1,085,000	271,250		271,250
1720 HOUSING ASSISTANCE PROGRAM	177,500	44,375		44,375
1725 AFFORDABLE & SUPTIVE HOUSING	978,700	244,675	212,965	31,710
1760 EMERGENCY RENTAL ASSTNCE GRANT	1,018,745	254,686	558,754	-304,067
1770 HOUSING TRUST GRANT FUND	211,600	52,900		52,900
1780 RENTAL REHABILITATION FUND	411,150	102,788	7,855	94,933
1890 TRIAL COURT IMPROVEMENT FUND	64,608	16,152		16,152
1910 CRIMINAL JUSTICE ASSISTANCE FD	17,153,237	4,288,309	3,378,366	909,943
1920 FINANCIAL PARTNERSHIP FUND	1,076,680	269,170		269,170
1940 CHANNEL FIVE EQUIPMENT RESERVE	230,433	57,608	9,464	48,145
1950 PARK CUMULATIVE RESERVE FUND	7,754,293	1,938,573	80,016	1,858,557
1970 FIRE/EMS FUND	69,759,542	17,439,885	14,495,958	2,943,928
1980 DEFINED CONTRIBUTION ADMIN FND	68,800	17,200	15,062	2,138
1985 VOYA DEFINED CONTR ADMIN FUND	45,913	11,478	163	11,315

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City of Spokane

1990 TRANSPORTATION BENEFIT FUND	9,046,763	2,261,691	214,987	2,046,704
2100 GO BOND REDEMPTION FUND	17,160,562	4,290,141	13	4,290,127
2300 SPECIAL ASSESSMENT DEBT FUND	183,982	45,996	382	45,613
2350 SPECIAL ASSESSMENT GUARANTY FD	8,000	2,000		2,000
2500 IRON BRIDGE TIF DEBT SERVICE	101,361	25,340	0	25,340
2502 UNIVERSITY DISTRICT LRF DS	224,225	56,056		56,056
3160 GENERAL CAPITAL IMPROVEMENTS	40,000	10,000		10,000
3200 ARTERIAL STREET FUND	52,074,930	13,018,733	1,538,000	11,480,733
3346 UTGO 2015 PARKS	958,650	239,663	4,622	235,041
3365 2018 UTGO LIBRARY CAPITAL BOND	9,715,096	2,428,774	2,606,282	-177,508
3495 CAPITAL IMPROVEMENTS 1995	40,778	10,195		10,195
3500 KENDALL YARDS TIF	400,000	100,000	0	100,000
3501 WEST QUADRANT TIF	1,953,935	488,484	0	488,484
3502 UNIVERSITY DISTRICT LRF	195,000	48,750	0	48,750
4100 WATER DIVISION	83,446,564	20,861,641	8,221,911	12,639,730
4210 WATER/WW DEBT SERVICE FUND	13,548,028	3,387,007		3,387,007
4250 INTEGRATED CAPITAL MANAGEMENT	122,813,232	30,703,308	9,338,199	21,365,109
4310 SEWER MAINTENANCE DIVISION	39,995,128	9,998,782	4,261,182	5,737,600
4320 RIVERSIDE PARK RECLAMATION FAC	36,078,360	9,019,590	6,110,388	2,909,202
4330 STORMWATER	9,216,003	2,304,001	1,462,386	841,615
4360 ENVIRONMENTAL PROGRAMS	565,193	141,298	79,125	62,173
4370 SEWER CONSTRUCTION FUND	1,634,663	408,666	613,311	-204,645
4490 SOLID WASTE DISPOSAL	45,703,302	11,425,826	8,047,198	3,378,627
4500 SOLID WASTE COLLECTION	63,225,624	15,806,406	8,686,894	7,119,512
4530 SOLID WASTE LANDFILLS	700,953	175,238	42,917	132,321
4600 GOLF FUND	5,371,558	1,342,889	682,746	660,143
4700 DEVELOPMENT SVCS CENTER	10,677,776	2,669,444	1,677,695	991,749
5100 FLEET SERVICES FUND	17,748,121	4,437,030	3,521,676	915,354
5110 FLEET SVCS EQUIP REPL FUND	5,749,228	1,437,307	402,271	1,035,036
5200 PUBLIC WORKS AND UTILITIES	6,056,637	1,514,159	946,106	568,053
5300 IT FUND	14,900,444	3,725,111	3,062,241	662,870
5310 IT CAPITAL REPLACEMENT FUND	2,021,996	505,499	459,648	45,851
5400 REPROGRAPHICS FUND	727,857	181,964	119,777	62,187

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**II. Other Funds Financial Summary**

**City of Spokane**

5500 PURCHASING & STORES FUND	1,320,670	330,168	239,375	90,792
5600 ACCOUNTING SERVICES	5,775,768	1,443,942	1,087,521	356,421
5700 MY SPOKANE	1,923,811	480,953	341,569	139,384
5750 OFFICE OF PERFORMANCE MGMT	1,644,487	411,122	193,412	217,710
5800 RISK MANAGEMENT FUND	7,242,641	1,810,660	1,891,587	-80,927
5810 WORKERS' COMPENSATION FUND	6,795,193	1,698,798	1,093,234	605,564
5820 UNEMPLOYMENT COMPENSATION FUND	588,476	147,119	5,922	141,197
5830 EMPLOYEES BENEFITS FUND	47,864,022	11,966,006	10,478,840	1,487,165
5900 FACILITIES MANAGEMENT FUND OPS	7,178,846	1,794,711	646,106	1,148,606
5901 ASSET MANAGEMENT FUND CAPITAL	12,348,846	3,087,212	252	3,086,959
5902 PROPERTY ACQUISITION POLICE	8,173,586	2,043,397	351,049	1,692,348
5903 PROPERTY ACQUISITION FIRE	6,300,036	1,575,009	11,032	1,563,977
5904 FACILITIES CAPITAL	8,452,059	2,113,015	422,072	1,690,942
6010 FINCH MEMORIAL ARBORETUM FUND	8,000	2,000		2,000
6100 RETIREMENT	40,444,056	10,111,014	9,394,870	716,144
6200 FIREFIGHTERS' PENSION FUND	5,242,195	1,310,549	1,186,776	123,773
6230 BUILDING CODE RECORDS MGMT	60,000	15,000	6,429	8,572
6250 MUNICIPAL COURT	1,500,100	375,025	106,963	268,062
6300 POLICE PENSION	3,579,037	894,759	747,634	147,125
<b>TOTAL</b>	<b>1,127,267,353</b>	<b>281,816,838</b>	<b>136,389,833</b>	<b>145,427,005</b>

There are five funds that are currently over budget, but they appear to be able to make it up during the rest of the year.

Capital: FY 2022 Project Status Report						
Department-Section	CIP-Project Title	Project Phase	Est. Completion	2022 Budget	Status Update	
Community Centers	East Central Comm. Center Capital Needs Assessment Repairs	Construction	2022	1,118,000	Only \$500k allocated from ARPA. The HVAC is moving forward and Facilities is ordering the parts.	
Community Centers	East Central Comm. Center Capital Needs Assessment Roof	Planning	2022	1,160,000	Doing architectural & engineering services - the grant for the roof is in the process of being completed. The various aspects have been tasked out to the relevant departments and we are awaiting responses to compile and submit for the grant.	
Facilities	City Hall Roof Replacement	Construction	2022	700,000	In progress. Under construction	
				150,000	This was removed. This is not cost effective and the current restrooms are grandfathered in. Funding was moved to the City hall roof replacement.	
Facilities	City-Owned Buildings ADA Restrooms Updates	Construction	2022			
Facilities	Citywide HVAC Controls Upgrade Phase 1	Construction	2023	407,000	Phase 1 engineering is complete	
Fire Capital	Apparatus: Large FD Response	Purchases	2025	3,270,905	In progress, 4 apparatus ordered. ARPA funded	
Fire Capital	Apparatus: Small FD Response - Brush-ARU-Staff	Purchases	2027	1,581,950	Only partially funded. Approx. 2-3 vehicles still to order.	
Fire Capital	Equipment: Apparatus, Operations & Training	Purchases	2027	562,604	Completed/Unspent dollars carried into '23	
Fire Capital	Equipment: IMS for FD Facilities & Apparatus	Purchases	2027	141,000	Completed/Unspent dollars carried into '23	
Fire Capital	Equipment: Personal Protective Equip (Structural)	Purchases	2027	291,916	Completed/Unspent dollars carried into '23	
Fire Facilities	Fire Facilities: HVAC and Mechanical Systems	Construction	2022	140,000	22 projects completed. Recurring project in '23	
Fire Facilities	Fire Facilities: CCB Generator Control System Upgrade	Construction	2022	150,000	Completed	
Fire Facilities	Fire Facilities: CCB Roof Replacement	Construction	2023	1,000,000	Under contract and work underway	
Fire Facilities	Fire Facilities: CCB UPS Replacement	Construction	2023	50,000	Completed	
Fire Facilities	Fire Facilities: Critical Roof Replacements	Construction	2022	95,000	Re-budgeted in 2023. Planning	
				460,000	In light of the ongoing facility evaluation RFP, the FD recommends deferring at least one year (likely 2) until the study is finalized and recommendations can be vetted. Additionally, construction costs are up 25% from 2021 with a lack of supplies throughout the industry.	
Fire Facilities	Fire Facilities: Individual Bunkroom Updates	Design	2028			
				400,000	Acquisition and planning completed Q4 2021-Q1 2022. In deployment phase. This is a very large, long term project with completion date dependant on coordination and scheduling with multiple stakeholders and facilities.	
IT Replacement	Cisco Network Hardware Upgrades	Purchases	2022			
				110,000	Funding approval underway. Preparatory work, design and planning completed. Completion target of Q3 2023	
IT Replacement	Cisco Phone System Upgrade	Purchases	2022			
IT Replacement	City Hall Network Uninterruptible Power Supply Upgrades	Construction	2022	65,000	Moved to 2024 CIP requests	
				293,783	This is an ongoing, rolling program that cycles through acquisition and deployment through the life of the program. Annual cost is based on maturity of Replacement Funds. Work is ongoing.	
IT Replacement	Desktop Replacement Program	Purchases	2028			
IT Replacement	Nutanix Virtual Infrastructure Expansion	Construction	2022	40,000	Completed	
IT Replacement	P1F North Route Redundant Internet	Construction	2022	200,000	In planning phase	
IT Replacement	P2F Greene St. Bridge	Construction	2022	50,000	In planning phase	
IT Replacement	P3F City Hall to Fire Station 1 Fiber Increase	Construction	2022	7,500	In planning phase	
IT Replacement	PF4 Spokane Falls Blvd Conduit and Fiber	Construction	2022	135,000	In planning phase	
IT Replacement	PF5 Fire Station 1 to Cowley Fiber Increase	Construction	2022	32,000	In planning phase	
IT Replacement	Software - Enterprise Records Management	Purchases	2024	100,000	Please remove - this project has not been approved	
IT Replacement	Software - Enterprise Resource Planning (ERP) System	Purchases	2026	125,000	On hold until 2024 - Need funding source and Exec approval	
IT Replacement	Software - eSeries Court Management System	Purchases	2022	427,000	Project is completed.	
IT Replacement	Software - Master Data Management Platform	Purchases	2023	140,000	Project is completed.	
IT Replacement	Software - Public Safety Records Management System	Purchases		350,000	SPD project - This item can be removed.	

Capital: FY 2022 Project Status Report						
Department-Section	CIP-Project Title	Project Phase	Est. Completion	2022 Budget	Status Update	
Library Capital	Branch Remodel - Downtown & 24/7 Kiosks	Construction	2022	10,168,449	Downtown opened 7/11/2022. 24/7 kiosk installations in progress with completion prior to Dec 2023.	
Library Capital	Branch Remodel - Indian Trail	Construction	2022	1,930,696	Branch opened 3/7/2023.	
Library Capital	Branch Remodel- South Hill	Construction	2022	2,811,318	Branch opened 3/21/2023.	
Parking System	Parking System Upgrade	Purchases	2023	1,200,000	The Parking System upgrade for 2022 includes the purchase of 240 Dual Space Meters and 126 Single Space Meters equaling 606 parking spaces. The City will also be getting 80 multi-space kiosks, which covers around 600 parking spaces. This is 1/3 of the paid parking spaces that need new equipment.	
Parks Capital	Adm - Computer/Hardware Replacement - System Wide	Purchases	2027	50,000	annual park computer purchases planned in 2023.	
Parks Capital	Adm - Park and Open Space Plan Update	Design	2022	30,000	completed.	
Parks Capital	Adm - Parkwide Water Conservation Projects	Planning	2025	250,000	design active on Cannon Hill pond lining & Cannon Hill park irrigation replacement. Seeking remaining funds required for construction in 2024/2025.	
Parks Capital	Ops - Audubon Park Irrigation	Planning	2024	30,000	funds directed to irrigation improvements & Liberty Park.	
Parks Capital	Ops - Don Kardong Bridge	Planning	2023	2,100,000	substantially completed in winter 2022. Final completion in spring 2023 and retainage release later in 2023.	
Parks Capital	Ops - Franklin Park Irrigation	Planning	2022	50,000	funds directed to irrigation improvements & Liberty Park.	
Parks Capital	Ops - Liberty Park Playground Improvement	Planning	2022	275,000	Under contract - construction in Spring / summer 2023. Completion expected in Fall 2023.	
Parks Capital	Ops - Meadowglen Park Development	Planning	2024	77,000	in progress. 60% plans expected complete by end of 2023.	
Parks Capital	Ops - Park-Wide Irrigation Controller Upgrades	Planning	2026	10,000	annual controller upgrades planned in 2023.	
Parks Capital	Ops - Wentel Grant Park Restroom	Planning	2023	20,000	postponed.	
Parks Capital	Rec - Dwight Merkel / Albi Stadium Replacement Coordination	Planning	2022	5,000	completed.	
Parks Capital	Rec - Franklin Park Tennis/Pickleball Court Development	Planning	2023	50,000	project in pre-planning.	
Parks Capital	Rec - Merkel Synthetic Field Enhancements	Planning	2024	25,000	debt payment on 2022 artificial turf replacement.	
Parks Capital	Rec - SE Sports Complex Renovations	Planning	2026	150,000	postponed - awaiting private developer.	
Parks Capital	RFP - Non-Bond Projects	Design	2022	250,000	completed. Included red wagon painting, park path paving, and theme stream repairs.	
Parks Capital	RFP - North Suspension Bridge	Construction	2022	200,000	completed in 2022. Final retainage release in 2023.	
Parks Capital	RFP - South Suspension Bridge	Planning	2024	50,000	construction planned in 2023 with substantial completion expected in fall/winter 2023.	
Parks Capital	UF - Riverfront 2:1 Tree Replacement (Parkwide)	Planning	2024	67,000	regular planting planned throughout park system in 2023.	
Golf	Golf - Computer/Hardware Replacement Funding	Purchases	2027	10,000	annual golf course computer purchases planned in 2023.	
Golf	Golf - Equipment Lease to Own	Purchases	2025	78,400	golf mower equipment lease payment planned in 2023.	
Golf	Golf - Equipment Purchases	Purchases	2027	15,000		
Golf	Golf - Facilities Renovations	Planning	2026	25,000	downriver golf course roof renovation completed in 2023.	
Golf	Golf - Golf Course Strategic Investments	Purchases	2022	1,990,000	downriver golf course irrigation completed in fall 2022.	
Golf	Golf - On Course Renovations	Planning	2026	25,000	downriver golf course forest health project completed in 2023.	
Police Capital	Desktop/Laptop Computers	Purchases		109,099	Completed and unspent dollars carried into '23	
Police Capital	EDU Robot Refurbishment and Cutting Unit plus Additions	Purchases	2022	71,000	Completed and unspent dollars carried into '23	
Police Capital	Forensic Equipment	Purchases	2027	630,000	Completed	
Police Capital	Patrol Rugged Laptops and Tablets	Purchases	2027	35,000	Completed and unspent dollars carried into '23	
Police Capital	SPD Fleet	Purchases	2027	4,715,232	Partial funded in '22. Vehicles ordered	
Police Capital	Specialty Team Protective Gear/Equipment and Gun Replacement	Purchases	2027	292,795	Completed and unspent dollars carried into '23	
Police Facilities	Police Academy Remodel	Design	2023	70,000	Under contract and halfway completed	
Sewer	2 10-Yard Dump Trucks 2022	Purchases	2022	650,000	Requisition with Fleet to order	
Sewer	Jet Rodder 2022	Purchases	2022	375,000	Requisition with Fleet to order	



Capital: FY 2022 Project Status Report					
Department-Section	CIP-Project Title	Project Phase	Est. Completion	2022 Budget	Status Update
Sewer	Air Handling Units Supply and Exhaust (non-occupied)	Purchases		150,000	
Sewer	Aubrey L White Parkway Reconstruction	Construction	2023	1,180,000	Construction planned for 2024/2025
Sewer	Bio-Infiltration System Rehabilitation	Construction		150,000	Working on plans & specifications to get quotes
Sewer	Biosolids Hauling Trucks (Dump)	Purchases	2022	275,000	Requisition with Fleet to order
Sewer	Biosolids Tractor	Purchases	2024	180,000	
Sewer	Boiler Burners and Controls	Purchases	2023	80,000	
Sewer	Chemical Storage Building Alum Piping Modification	Construction	2022	100,000	Getting quotes in July
Sewer	Citywide Ongoing Cure In Place Pipe (CIPP) Project	Construction	2027	300,000	Assesing/compiling which pipes to be CIPP
Sewer	Clarke Lift Station Maintenance and Repairs	Purchases	2022	250,000	Getting quotes in July
Sewer	Closed Circuit Television Inspection Truck 2022	Purchases	2022	350,000	In RFI process
Sewer	Cochran Basin Conveyance Pipeline, TJ Meenach to Downriver	Construction	2022	4,359,153	Construction complete.
				4,033,000	Project has been bid and awarded. Construction expected in 2023.
Sewer	Cochran Basin Lift Station and Control Facility	Construction	2023		
Sewer	Cochran Basin Stormwater Piping, TJ Meenach-River to NW Blvd	Construction	2022	2,863,037	Currently under construction. Will be complete in 2023
Sewer	Cochran Basin Treatment Facility-Downriver Boat Launch	Construction	2022	2,186,811	Currently under construction. Will be complete in 2023
Sewer	Cochran Basin Treatment Facility-Downriver Disc Golf Course	Construction	2022	15,000	Currently under construction. Will be complete in 2023
Sewer	CSO Basin 34 Control Facility, Lee and Sprague	Construction	2022	250,000	Cancelled. Dollars were for surfaced improvements.
				1,000,000	Need to postpone until 2023 due to higher cost and supply issues
Sewer	Emergency Overflow Modifications for Digesters 4 and 5	Construction	2022		
				16,000	Project removed from program to due to lift station elimination project.
Sewer	Francis and Assembly Lift Station Improvements	Construction	2023		
				250,000	This is a "fund" that has dollars in every year of the program to fund City improvements in conjunction with development projects. This project is ongoing.
Sewer	Future Development Sewer Upgrades	Construction	2027		
Sewer	Inflow and Infiltration (I/I) Reduction/ Net Enviro. Benefit	Construction		300,000	Assesing/compiling which pipes to be CIPP
Sewer	Large Line Rehabilitation from Hydrogen Sulfide Damage	Construction		300,000	Assesing/compiling which pipes to be CIPP
Sewer	Lift Station Repair and Upgrade Fund	Construction		300,000	Going out to bid
Sewer	Liquid Disinfection Building Reskinning	Planning	2023	450,000	
Sewer	Maintenance/Warehouse HVAC Access Stairs	Construction	2022	80,000	Working on getting quotes
				4,100,000	
Sewer	Marion Hay Intertie-Holland St and Everett Ave	Construction	2023		Project has been bid. Construction will be complete in 2023.
Sewer	Meadow Glen Forcemain Replacement	Construction	2023	30,000	Admin Thru ICM; not started yet
Sewer	Northeast Lift Station Forcemain	Construction	2023	28,000	Advertisting in April. Complete in 2023
				175,000	All NSC projects are subject to WSDOT scheduling. Construction currently scheduled in 2026/2027.
Sewer	NSC - 2nd Ave and Trumpet Area Sewer Reroutes	Construction	2025		
Sewer	NSC - Greene Basin Storm Improvements	Construction	2024	50,000	Cancelled.
				395,000	All NSC projects are subject to WSDOT scheduling. Construction currently scheduled in 2024-2026.
Sewer	NSC - I-90 Sewer Interceptor Crossings	Construction	2024		
				150,000	
Sewer	NSC - Trent Interchange Storm and Sewer Reroute	Construction	2023		Construction planned for 2023. WSDOT Design-Build delivery.
Sewer	NSC - Trent Interchange Stormwater Improvements	Construction	2023	50,000	Deleted and consolidated with project above.
Sewer		Construction	2027	25,000	
Sewer	NSC Planning - Interstate 90 to Sprague Avenue	Planning		5,000	This is ongoing work until the NSC is completed. This is ongoing work until approx. 2025 when this work is expected to be complete.
Sewer	NSC Planning - Sprague Avenue to Spokane River	Construction	2025	25,000	
Sewer	Peaceful Valley Stormwater Separation	Construction	2022	22,132	Construction complete.
Sewer	Plant-wide Supply Fan Upgrade/Replacement (Occupied Spaces)	Purchases	2024	120,000	
Sewer	Post Street Bridge Rehabilitation	Construction	2022	3,530,001	Under construction. The bulk of the utility work will be completed by end of 2023.
Sewer		Purchases	2022	3,014,000	

Capital: FY 2022 Project Status Report						
Department-Section	CIP-Project Title	Project Phase	Est. Completion	2022 Budget	Status Update	
Sewer	Public Sewer Extensions	Construction		450,000		
Sewer	Real Time Control Program	Construction	2022	627,314	Complete	
Sewer	Rehabilitation Project Fund	Construction		350,000		
Sewer	RPWRF Building Exterior Rehabilitation and Improvements	Construction	2023	250,000		
Sewer	Seal Discrete Auto-analyzer	Construction	2022	70,000	Working on getting quotes	
Sewer	Serpentex Biosolids Conveyor Rebuild	Construction	2025	80,000		
Sewer	Silo Digester No. 3 Roof Walkway	Construction	2022	200,000	Working on getting quotes	
Sewer	South Gorge Trail Stormwater Project	Construction	2022	5,000	Complete.	
Sewer	Sprague Avenue Stormwater, Bernard to Scott	Construction		5,000	Complete.	
Sewer	Sprague Avenue, Bernard to Scott, Sewer Replacement	Construction	2022	1,000	Complete.	
Sewer	Study - Indian Trail Stormwater	Construction	2023	240,000	Study delayed to 2023/2024.	
Sewer	Study - Lift Station Assessment	Planning	2022	25,000	Complete.	
Sewer	Study - Northeast Stormwater	Planning	2023	300,000	Will be complete mid 2023	
Sewer	Study - Northwest Spokane Stormwater	Planning	2022	5,000	Complete.	
Sewer	Study - Sewer Capital Facility Plan	Planning	2024	200,000	Ongoing. Work expected to continue into 2024.	
Sewer	Study - Stormwater Capital Facility Plan	Planning	2024	250,000	Ongoing. Work expected to continue into 2024.	
Sewer	Sundance III Forcemain Replacement	Construction	2022	180,000	Complete.	
Sewer	Sundance IX Forcemain Replacement	Construction	2023	40,000	Construction planned for 2025/2026.	
Sewer	Thor and Freya, Hartson to Sprague Avenue Sewer Upgrades	Construction	2023	1,280,000	Construction will be complete in 2023.	
				1,432,000	Project currently under construction. Will be completed in 2023.	
Sewer	TJ Meenach, NW Blvd to Pettet Dr, Sewer Upgrade	Construction	2023			
Sewer	Turblex Blower Service	Construction	2027	130,000		
Sewer	Underground Injection Control (UIC) Regulation Compliance	Construction		50,000	Ongoing work to primarily rehab drywells.	
Sewer	Washington Basin Stormwater Project (Knox and Montgomery)	Construction	2022	2,725,000	Final paving work to be completed in Spring 2023.	
Sewer	West Plains Sewer Lift Station	Construction	2027	400,000	Delayed. Coordination with the PDA is ongoing.	
Sewer	WSDOT I-90 Stormwater Separation	Construction	2022	1,000	ICM secured grant funding. Construction 2025/2026.	
Solid Waste	Automated Side Load Collection Vehicles	Purchases	2027	2,850,000	Purchase order has been provided and trucks are being delivered throughout 2023, the first is expected in March	
				100,000	Project had to be rebid due to only one response and significantly higher than engineer's estimate. Targeting first half of 2023 for completion	
Solid Waste	CNG Compressor	Purchases	2022	325,000	Compressor/Air Dryer & Reciever Tank have been ordered. Installation planning continues. Air dryer & Reciever Tanks due in May/June 2023. The Compressor due in August 2023.	
Solid Waste	Compressor/Air Dryer Upgrades	Purchases	2022	150,000	Project was completed during the May 2022 outage.	
Solid Waste	Filter Fabric Baghouse Change #2	Purchases	2027	110,000	Order has been placed for a new forklift and 2 pickups. 2 pickups are at the dealer waiting to be delivered to Fleet Services for commissioning. No update on the delivery of the forklift. 1 new tiltframe was ordered and is scheduled to begin production in May 2023.	
Solid Waste	Front-End Loader and Other Mobile Equipment	Purchases				
Solid Waste	Metal Commercial Refuse & Recycling Containers	Purchases	2027	150,000	Containers have been ordered, delivery is ongoing.	
Solid Waste	PAL Body Container Delivery Vehicles	Purchases	2022	250,000	Orders were placed, awaiting delivery	
Solid Waste	Rear-Load Collection Vehicles	Purchases	2027	1,250,000	Orders were placed, awaiting delivery	
				300,000	Work was completed during the Fall 2022 outage. Further work identified that will be scheduled for a later date, likely during the Fall 2023 outage.	
Solid Waste	Transformer Repairs	Purchases	2022	2,800,000	Work was completed during the Fall 2022 outage. Report has been received and is under review.	
Solid Waste	Turbine/Generator Overhaul (Periodic)	Purchases	2027			

Capital: FY 2022 Project Status Report						
Department-Section	CIP-Project Title	Project Phase	Est. Completion	2022 Budget	Status Update	
				275,000	Work was to be completed during the Fall 2022 outage however, due to procurement and shipping issues this work was not performed. It is being considered for installation during the Fall 2023 Outage Season.	
Solid Waste	Turbine/Generator Trisen Control Replacement	Purchases	2022			
Solid Waste	Valve Work/Upgrades	Purchases	2023	250,000	Work was completed during the Fall 2022 outage.	
Street Maintenance	1/2-Ton 4x4 Pickup for Signal/Lights - 2022	Purchases	2022	40,000	purchased or encumbered on order	
Street Maintenance	10-Wheel Dump/Sander Truck #428251 - 2022	Purchases	2022	270,000	purchased or encumbered on order	
Street Maintenance	10-Wheel Dump/Sander Truck to replace #428252 - 2022	Purchases	2022	270,000	purchased or encumbered on order	
Street Maintenance	6-Wheel Flusher/Deicer/Plow to Replace #426610 - 2022	Purchases	2022	348,000	purchased or encumbered on order	
Street Maintenance	6-Wheel Traffic Control Truck with Attenuator - 2022	Purchases	2022	120,000	purchased or encumbered on order	
Street Maintenance	F450 4x4 Pickup for Signal/Lights in 2022	Purchases	2022	75,000	purchased or encumbered on order	
Street Maintenance	Ford Explorer - 2022	Purchases	2022	32,000	moved to 2023 budget for purchase	
Street Maintenance	Regenerative Air sweeper TYMCO - 2022	Purchases	2022	380,000	purchased or encumbered on order	
Street Maintenance	Replace 6-Wheel Pothole Truck #427354 - 2022	Purchases	2022	213,000	purchased or encumbered on order	
Street Maintenance	Street Department Snow Maintenance Facility Improvements	Planning	2023	500,000	project has not started	
Street Maintenance	U-Bit Truck 10 Year Overhaul in 2022	Purchases	2022	300,000	completed in 2022	
Streets Capital (Arterial)	44th Avenue - Crestline to Altamont	Construction	2022	800,000	significantly complete in 2022, finalized in 2023	
Streets Capital (Arterial)	Aubrey L. White Parkway, Downriver to Treatment Plant	Construction	2023	900,000		
		Design	2023	25,000	project delayed, construction in 2024	
				10,000	this will be rolled into General Engineering for 2024 CIP and beyond	
Streets Capital (Arterial)	Bike Route Signing and Striping	Construction	2027		design did not start in 2022, possible start in 2023 or project is delayed	
Streets Capital (Arterial)	Boone Ave. Protected Bike Lanes - Howard to Ruby	Construction	2022	75,000		
Streets Capital (Arterial)	Centennial Trail-Summit Blvd Gap, Boone Ave to Pettet Drive	Construction	2022	122,000	significantly complete in 2022, finalized in 2023	
Streets Capital (Arterial)	Division Street Pedestrian Hybrid Beacons	Design	2023	160,000		
		Land Purchase	2023	43,600	construction in 2023	
Streets Capital (Arterial)	Driscoll - Alberta - Cochran Sidewalk	Design	2023	150,000		
Streets Capital (Arterial)		Land Purchase	2023	25,000	construction in 2023	
				4,000,000	Monroe St. pavement maintenance construction expected late 2022.	
Streets Capital (Arterial)	Flexible Arterial Maintenance Program	Construction	2027		design did not start in 2022, possible start in 2023 or project is delayed, construction in 2026	
Streets Capital (Arterial)	Freya Ave. / Palouse Highway Roundabout	Design	2025	25,000		
Streets Capital (Arterial)	Garland Pathway	Design	2023	110,000	construction in 2023	
				607,000	general project that will continue each year, reset to budget amount	
Streets Capital (Arterial)	General Engineering-Street	Construction	2027			
				2,390,000	Construction in progress, expected to be substantially complete and reopened mid-Summer 2022.	
Streets Capital (Arterial)	Hatch Rd Bridge Deck Replacement	Construction	2022			
Streets Capital (Arterial)	Holland Avenue, Normandy St to Colton St	Construction	2022	1,500,000		
		Design	2022	50,000	construction in 2023	
				600,000	construction did not start in 2022, possible project delay or removal from 2024 CIP	
Streets Capital (Arterial)	Howard St, Sprague Ave to Riverside Ave	Construction	2022			
Streets Capital (Arterial)	Maple-Wellesley Intersection	Construction	2022	50,000	project completed in 2022	
Streets Capital (Arterial)	Meadow Lane Rd. / US 195 Intersection	Design	2024	50,000	design continues in 2023	
				40,000	this will be rolled into General Engineering for 2024 CIP and beyond	
Streets Capital (Arterial)	Minor Construction Assistance	Construction	2027			
Streets Capital (Arterial)	North River Dr. Sidewalk - East of Washington St.	Construction	2022	60,000	significantly complete in 2022, finalized in 2023	
Streets Capital (Arterial)	NSC - 2nd & 3rd Fiber Reroute	Design	2023	55,000	project on hold due to NSC	
Streets Capital (Arterial)	NSC - Ermina & Greene Signal Changes	Construction	2022	20,000	significantly complete in 2022, finalized in 2023	
Streets Capital (Arterial)	NSC - Ralph Street Improvements	Construction	2023	475,000		
		Construction	2022	4,145,000	construction in 2023	

Capital: FY 2022 Project Status Report						
Department-Section	CIP-Project Title	Project Phase	Est. Completion	2022 Budget	Status Update	
Streets Capital (Arterial)	NSC - Wellesley Avenue PH 2, Haven to Market	Design	2022	20,000	significantly complete in 2022, finalized in 2023	
Streets Capital (Arterial)	Parking Environment Improvement Program (PEIP)	Planning	2027	125,000	placeholder project for old CIP, will be removed for 2024 CIP and beyond	
Streets Capital (Arterial)	Post Street Replacement Bridge	Construction	2023	3,600,000	Construction in progress, significantly complete in 2023, finalized in 2024	
Streets Capital (Arterial)	Ray-Thor St, 17th Ave to Hartson Ave	Construction	2023	2,350,000	Planned construction moved to 2024 as shown in draft 2023-	
		Design	2023	150,000	2028 Streets Capital Program	
				5,200,000		
Streets Capital (Arterial)	Riverside Ave, Monroe St to Division St	Construction	2023			
		Design	2023	70,000	construction continues in 2023, complete and finalize in 2023	
Streets Capital (Arterial)	Riverside Ave., Grant to Sherman	Construction	2022	170,000	significantly complete in 2022, finalized in 2023	
				1,600,000	Programmatic item and place holder for traffic calming projects for construction that occurs each year, Cycle 9 constructed in 2022 - will be removed in future CIP	
Streets Capital (Arterial)	School Safety Program	Construction		10,000	project delayed, construction in 2026, project could be bumped to later years	
Streets Capital (Arterial)	Sherman / 5th Ave. Traffic Signal	Design	2024			
Streets Capital (Arterial)	South Gorge Trail Connection - Main Ave to CSO 26	Construction	2023	1,000,000		
		Design	2023	75,000	Construction in 2023	
Streets Capital (Arterial)	Sprague Avenue Investment Phase II - Bernard St to Scott St	Construction	2022	150,000	significantly complete in 2022, finalized in 2023	
				2,406,653	Place holder for streets in the past. I removed this one for the 2023 CIP budget, not really a project anymore. - will be removed from CIP	
Streets Capital (Arterial)	Street Lighting	Purchases		100,000	design continues in 2023, new grants awarded project will be split into Phases, possible enter new projects for 2024 CIP	
Streets Capital (Arterial)	Sunset Highway Bike Path - Royal to Deer Heights - Design	Design	2025	6,500,000	Phase 1 construction continues, Phase 2 construction in 2023, finalize in 2024 if possible	
Streets Capital (Arterial)	Thor and Freya St, Hartson to Sprague Ave, Et. Al.	Construction	2023			
Streets Capital (Arterial)	TJ Meenach Dr, TJ Meenach Bridge to Northwest Blvd	Construction	2023	2,000,000		
		Design	2023	30,000	Construction begins in 2023	
				450,000	Programmatic item and place holder for traffic calming projects for construction that occurs each year, Cycle 9 constructed in 2022 - will be removed in future CIP	
Streets Capital (Arterial)	Traffic Calming Program	Construction		50,000	Placeholder project, sidewalk projects will be budgeted individually	
Streets Capital (Arterial)	Transportation Benefit District (TBD) Sidewalk Program	Construction	2027	400,000	parent project that will be budgeted each year with new streets as part of the projects	
Streets Capital (Arterial)	Unpaved Roadway Paving Program	Construction				
Streets Capital (Arterial)	Wirtgen Asphalt Grinder #428247 replace in 2022	Purchases	2022	450,000	should be in Streets Maintenance projects	
Water Division	16th Ave Transmission Main, Chestnut to Milton Booster	Construction	2025	100,000	Project in Charter. Design 2023. Construction 2024/2025.	
Water Division	AMI Collector Installation for Smart Metering	Purchases	2022	1,000,000	Complete.	
Water Division	Assessment of Existing Pipes	Construction		250,000	Ongoing program to identify pipelines most in need of repair.	
Water Division	Chlorine Analyzer Replacement	Purchases	2022	75,000		
Water Division	Chlorine Truck	Purchases	2022	130,000		
Water Division	Cochran Conveyance Associated Water Main Replacement	Construction	2022	10,000	Completed.	
Water Division	Fire Suppression System Upgrades	Construction	2022	270,000	Planning work will continue into 2024.	
				250,000	This is a "fund" that has dollars in every year of the program to fund City improvements in conjunction with development projects. This project is ongoing.	
Water Division	Future Development Water Projects	Construction	2027			
Water Division	Geiger Blvd. from Medical Lake to Grove Road Water Main	Construction	2022	1,000	Complete.	
Water Division	High System Tank	Construction	2024	50,000	Under construction.	
Water Division	Hoffman Well Station Rehabilitation	Construction	2022	5,000	Under construction. Completion expected in 2023.	

Capital: FY 2022 Project Status Report						
Department-Section	CIP-Project Title	Project Phase	Est. Completion	2022 Budget	Status Update	
Water Division	Indian Trail Reservoir Frontage Improvements	Construction	2023	44,000	This work is pending developer agreements.	
Water Division	Loader	Purchases	2022	400,000		
Water Division	Maple Street (Riverside to Pacific)	Construction	2022	1,000	Complete.	
Water Division	Marshall Road from Thorpe to Qualchan Transmission Main	Construction	2024	1,000,000	Phase I will begin Spring 2023. Phase II and III will begin and be completed in 2024.	
Water Division	Metering	Purchases		1,400,000	This is ongoing work that has dollars in each year of the program.	
Water Division	Northwest Terrace PRV's	Construction	2022	10,000	Design will begin in 2024. Construction in 2025/2026.	
Water Division	Northwest Terrace Transmission Main	Construction	2022	50,000	Design is scheduled for 2023 and construction in 2024.	
Water Division	NSC - 2nd Ave Water Reroute	Construction	2024	110,000	All NSC projects are subject to WSDOT scheduling. Design scheduled to begin in 2022. Construction in 2023/2024.	
Water Division	NSC - 3rd Ave Water Reroute Regal to Havana	Construction	2024	172,000	All NSC projects are subject to WSDOT scheduling. Construction currently scheduled in 2025/2026.	
Water Division	NSC - Trent Interchange Water Reroute	Construction	2025	150,000	All NSC projects are subject to WSDOT scheduling. Design scheduled to begin in 2023. Construction in 2025/2026.	
Water Division	NSC - Trumpet Area Water Reroute	Construction	2025	115,000	combined with NSC-2nd Ave Water Re-route	
Water Division	NSC Cleveland, Grace, Greene Avenue Transmission Mains	Construction	2022	1,000	Complete.	
Water Division	NSC North Hill Loop Water Mains	Construction	2022	1,000	Complete.	
Water Division	NSC Planning from Interstate 90 to Sprague Avenue	Planning	2027	5,000	This is ongoing work until the NSC is completed.	
Water Division	NSC Planning from Spokane River to Sprague Avenue	Planning	2025	5,000	This is ongoing work until approx. 2025 when this work is expected to be complete.	
Water Division	NSC Rowan Avenue Casing	Construction	2022	1,000	Complete.	
Water Division	NSC Wellesley Avenue PH2 - Haven Street to Market Street	Construction	2023	300,000	Under construction. Expected to be complete in 2023.	
Water Division	Post Street Bridge Water Main	Construction	2022	50,000	Under construction. The bulk of the utility work will be completed by end of 2023.	
Water Division	Ray St., 11th to Hartson Ave, Main Replacement	Construction	2023	400,000	In design. Construction will occur in 2024.	
Water Division	Ray St., 17th to 11th Ave, Main Replacement	Construction	2023	536,920	Delayed. Design will occur in 2025. Construction 2026.	
Water Division	Ray Street Well Station Update	Construction	2023	500,000	Design will begin in 2023. Construction will occur in 2024.	
Water Division	Rebuild Generators #2 and #3 in Powerhouse #1	Construction	2023	1,100,000	This work is underway and is scheduled to be completed in 2023.	
Water Division	Riverside Ave, Monroe to Division	Construction	2023	1,500,000	Completed in 2023.	
Water Division	SCADA System	Construction		500,000		
Water Division	SIA System Additional Reservoir	Construction	2024	8,600,000	Under construction.	
Water Division	SIA Transmission Line Crossing Under I-90	Construction	2023	3,000,000	Construction will begin in 2023.	
Water Division	Skid Steer Loader With Broom	Purchases	2022	80,000		
Water Division	South Gorge Trail Water Main Replacement	Construction	2022	10,000	Complete.	
Water Division	Sprague Avenue, Bernard to Scott, Main Replacement	Construction	2022	382,753	Complete.	
Water Division	Study - Nevada Well Station Rehabilitation	Construction	2022	200,000	Study expected to begin in May 2023.	
Water Division	Study - Water Capital Facilities Plan	Planning	2023	350,000	Ongoing effort expected to continue into 2023.	
Water Division	Study - Water System Vulnerability Assessment	Planning	2023	150,000	Underway. Expected completion in 2023.	
Water Division	Study-Well Transmission Optimization	Construction	2023	100,000	Delayed start to 2023.	
Water Division	Tank Rehabilitation Fund	Purchases	2026	100,000		
Water Division	Thor and Freya, Hartson to Sprague Avenue Water Upgrades	Construction	2023	700,000	Construction will be complete in 2023.	
Water Division	Thorpe Road Reservoir No. 2	Construction	2025	20,000	Currently in design. Construction will occur 2024/2025.	
Water Division	TJ Meenach Dr. Water Transmission Main; Bridge to NW Blvd	Construction	2022	865,000	Under construction. Will be complete in 2023.	
Water Division	Upriver Dam Maintenance Boat	Purchases	2022	50,000		
Water Division	Upriver Dam Spillway Rehabilitation Phase 4	Construction	2026	100,000		
Water Division	Water Dept. Ops Facility Maintenance and Renovation	Construction	2024	200,000		
Water Division	Water Distribution Main Resiliency & Water Quality Program	Construction		300,000		
Water Division	Water Facilities Backup Power Retrofit	Construction	2027	100,000		

<b>Capital: FY 2022 Project Status Report</b>					
<b>Department-Section</b>	<b>CIP-Project Title</b>	<b>Project Phase</b>	<b>Est. Completion</b>	<b>2022 Budget</b>	<b>Status Update</b>
Water Division	Water Service Replacement Program	Construction		120,000	
Water Division	Well Electric Well Station Update	Construction		1,250,000	Test wells will be drilled in 2023. Primary construction work still expected 2025-2027.
<b>Grand Total</b>				<b>165,001,021</b>	

This Capital Project Status Report lists all active capital improvement projects that had budget authority in FY 2022. Comments were provided at the end of March by departments.

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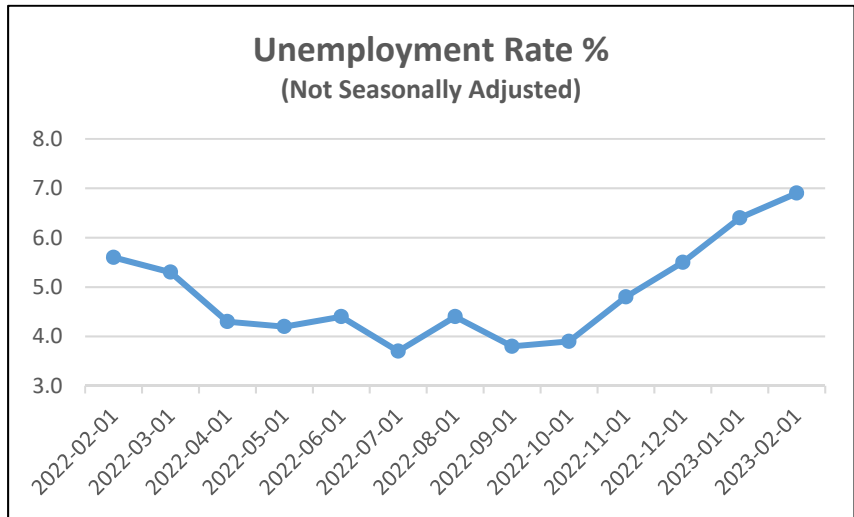
IV. Economic Briefing

City of Spokane

KEY ECONOMIC INDICATORS

Unemployment Rate - Spokane-Spokane Valley, WA (MSA)

MONTH	UNEMPLOYMENT RATE
March 2022	5.3%
April 2022	4.3%
May 2022	4.2%
June 2022	4.4%
July 2022	3.7%
August 2022	4.4%
September 2022	3.8%
October 2022	3.9%
November 2022	4.8%
December 2022*	5.5%
January 2023	6.4%
February 2023*	6.9%



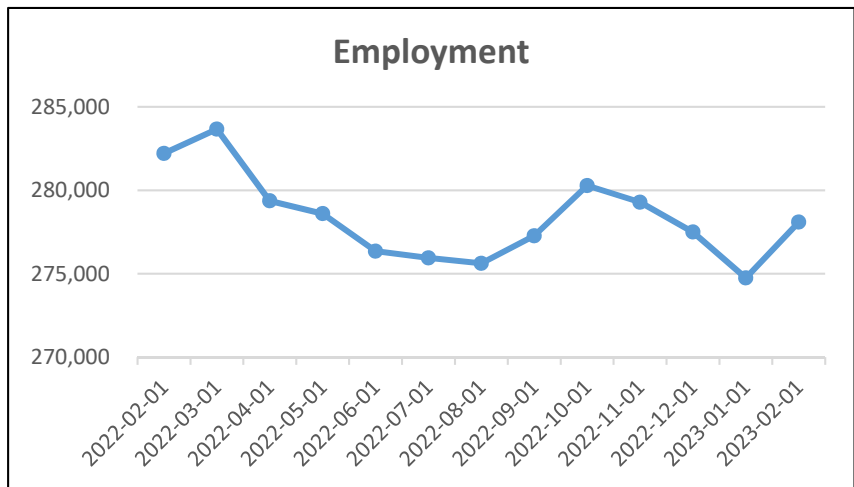
\*Preliminary data

Source: U.S. Bureau of Labor Statistics

The unemployment rate in the Spokane-Spokane Valley metropolitan statistical area (MSA) was at 6.9 percent for February 2023. This is an increase from last quarter’s November figure of 4.8 percent, which is primarily due to historical trends of increased unemployment in winter months. The last time the unemployment rate rose above 6 percent was in March of 2021 as the impacts of the pandemic started to diminish. The national unemployment rate for February 2023 was 3.6 percent.

Employment – Spokane-Spokane Valley, WA (MSA)

MONTH	EMPLOYMENT
March 2022	283,666
April 2022	279,366
May 2022	278,603
June 2022	276,355
July 2022	275,952
August 2022	275,624
September 2022	277,271
October 2022	280,282
November 2022	279,286
December 2022*	277,498
January 2023	274,746
February 2023*	278,095



\*Preliminary data

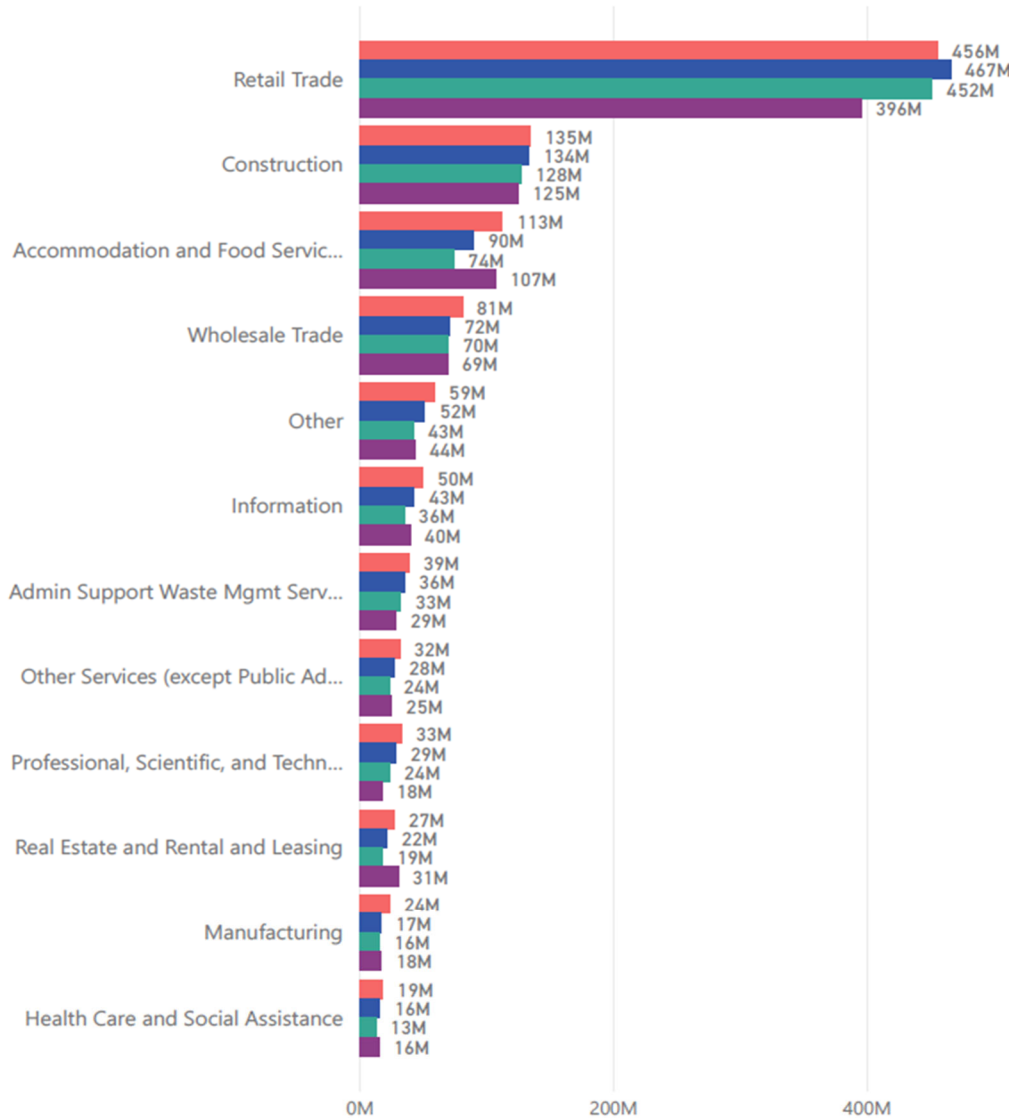
Source: U.S. Bureau of Labor Statistics

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 IV. Economic Briefing  
 City of Spokane

Taxable Sales and Sales Taxes

Taxable Sales by NAICS Group - Year to Date

Activity Year ● 2023 ● 2022 ● 2021 ● 2020



Activity Month

January 2023

Taxable Sales for the Month of Jan, 2023

\$1,069,025,068  
Taxable Current Year

\$1,005,234,277  
Taxable Prior Year

\$63,790,791  
Change

6.35%  
Change Pct

YTD Taxable Sales Through Jan, 2023

\$1,069,025,068  
YTD Current Year

\$1,005,234,277  
YTD Prior Year

\$63,790,791  
ChangeYTD

6.35%  
ChangeYTDpct

NAICS: North American Industry Classification System  
 Source: Washington State Department of Revenue

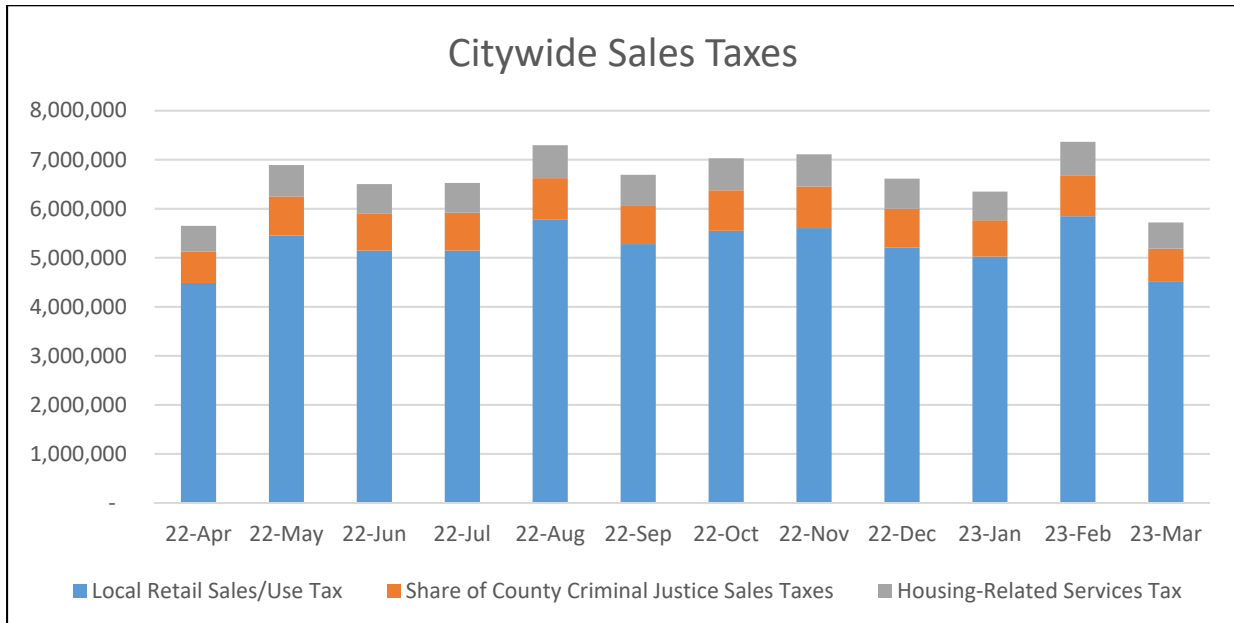
Total taxable sales for the month of January 2023 were up 6.35 percent compared to January 2022. Retail Trade is still the largest category of taxable sales, but saw a year-over-year decrease of 2.19 percent. This is in spite of the inflated prices of goods and is likely due to changes in consumer behavior as a reaction to rising interest rates and growing fears of recession. The decline in Retail Trade was offset by year over year increases in every other major category, led by Construction, Accommodation & Food Services, and Wholesale Trade.



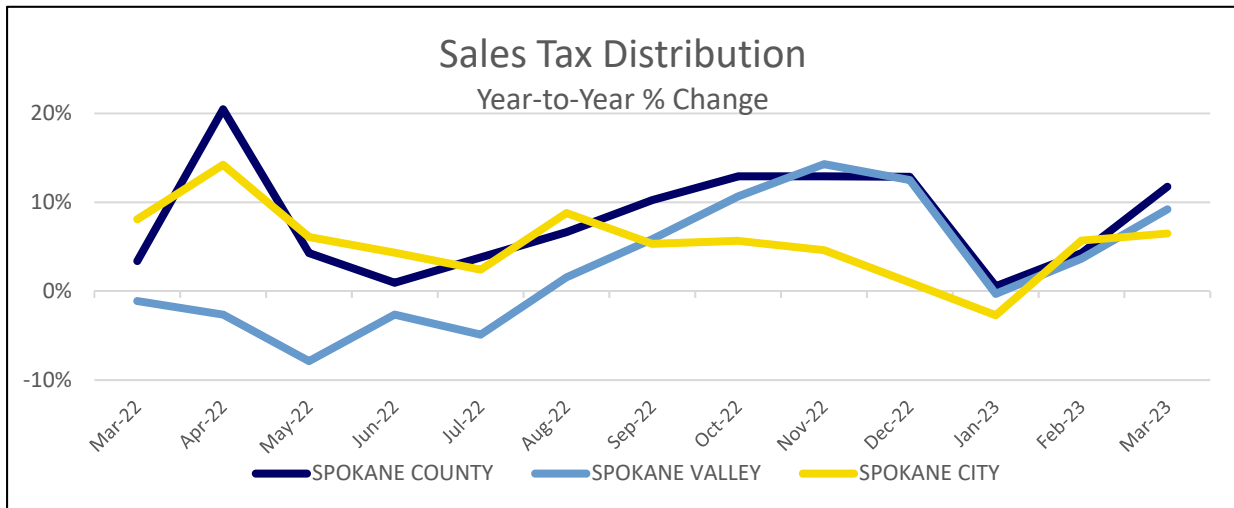
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The City receives revenue from three versions of sales tax: local option retail sales/use tax (1%), portions of Spokane County criminal justice sales taxes, and housing-related services tax (0.1%). In general, sales tax is received approximately two months following the taxable sale activity. For example, revenue received in December 2022 is generally from activity which occurred in October 2022. The chart above shows the typical seasonality of sales tax.



A view of Eastern Washington’s economy can be seen in the year-to-year percent change in sales tax revenue distributions. To start 2023, the City of Spokane dipped into negative growth at -2.7 percent, but averaged 3.0 percent growth in the first quarter of the year. The City of Spokane Valley and Spokane County had stronger growth in fourth quarter in comparison to the City of Spokane, but the gap has been closed significantly in the first quarter of 2023.