



March Financial Report
April 27, 2026

Table of Contents

Section I – General Fund Financial Summary	1
<i>Revenue</i>	2
<i>Expense</i>	4
<i>Reserves</i>	6
Section II – Other Funds Financial Summary	7
<i>Other Funds Notes</i>	22
Section III – CIP Project Status Updates.....	23
Section IV – Economic Briefing	30

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 change significantly.

March 2026 - Quarterly Financial Report

I. General Fund Financial Summary

City of Spokane

GENERAL FUND OVERVIEW

	2026 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance YTD (Unfavorable)/ Favorable	% Variance YTD (Unfavorable)/ Favorable
Revenues	\$271,276,603	\$25,795,640	\$24,179,356	(\$1,616,284)	(6.3%)
Expenditures	\$276,268,691	\$56,577,625	\$60,112,039	(\$3,534,413)	(6.2%)

*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 spend, the twelve-month calendar, or the payroll calendar.

SUMMARY

Through March 2026, General Fund revenues are 6.3 percent below City budget projections with approximately \$24.2 million collected year-to-date (YTD) and \$0.3 million more than through March 2025. On the expenditure side, actuals are 6.2 percent above budget, or \$3.5 million above YTD budget projections.

CHANGES TO 2026 ADOPTED GENERAL FUND (GF) BUDGET

Changes Adopted GF Revenues

Adopted GF Revenues	\$271,276,603
SBOs - YTD ¹	\$0
CURRENT REVENUES (Adopted + SBOs)	\$271,276,603

Changes Adopted GF Expenditures

Adopted GF Expenditures	\$273,910,691
Encumbrance Carry Forward	\$1,751,786
SBOs – YTD ²	\$606,214
CURRENT EXPENDITURES (Adopted + Encumbrance CF + SBOs)	\$276,268,691

1- N/A

2- ORD C36825 increased the expense in the Police department in order to hire eight new Police Officers for the DOJ Hiring Grant.

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 C36837 on February 2, 2026 to carry budget capacity forward from 2025 into 2026.

March 2026 - Quarterly Financial Report

I. General Fund Financial Summary

City of Spokane

GENERAL FUND REVENUES

Department	2026 Amended Budget	YTD Actuals	% Received
0020 NONDEPARTMENTAL *	236,572,941	20,431,025	9%
0030 OFFICE OF POLICE OMBUDS	303,005	-	0%
0260 OFFICE OF THE CITY CLERK	1,100	156	14%
0300 HUMAN SERVICES	33,795	4,081	12%
0320 COUNCIL	-	750	0%
0350 COMMUNITY CENTERS	95,756	23,939	25%
0370 ENGINEERING SERVICES	10,670,114	1,722,022	16%
0380 TRANSPORTATION & SUSTAINABILIT	298,645	-	
0410 FINANCE AND ADMINISTRATION	23,529	2,440	10%
0450 HOUSING AND HUMAN SERVICES	158,000	-	0%
0470 ARTS, CULTURE, & HISTORIC PRES	63,450	5,750	9%
0500 OFFICE OF THE CITY ATTORNEY	680,000	0	0%
0520 OFFICE OF THE MAYOR	139,388	9,994	7%
0550 NEIGHBORHOOD SERVICES	46,500	5,600	12%
0560 MUNICIPAL COURT	2,059,200	535,408	26%
0570 OFFICE OF HEARING EXAMINER	41,620	4,655	11%
0650 PLANNING SERVICES	68,000	16,600	24%
0680 POLICE	17,934,078	1,269,945	7%
0690 COMMUNITY JUSTICE SERVICES	1,405,806	12,872	1%
0700 PUBLIC DEFENDER	238,250	134,119	56%
0750 COMMUNITY/ECONOMIC DEV SVC	443,426	-	0%
TOTAL	271,276,603	24,179,356	9%

*Excludes investment unrealized gain/(loss)

Revenue is received under various schedules and will always lag the calendar. First half property taxes will be received in May while sales tax is always recorded two months in arrears.

Non-departmental: 87% of General Fund revenue is budgeted in this budgetary department because it 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	2026 YTD Actuals	2025 YTD Actuals	\$ Change	% Change
31000 TAXES	17,609,818	16,597,662	1,012,157	6%
32000 LICENSES & PERMITS	1,546,236	1,671,756	(125,520)	-8%
33000 INTERGOVERNMENTAL REVENUES	341,589	620,619	(279,029)	-45%
34000 CHARGES FOR SERVICES	14,612	120	14,492	12077%
35000 FINES & FORFEITS	1,701	(1,019)	2,720	-267%
36000 MISCELLANEOUS REVENUES	917,069	2,519,741	(1,602,672)	-64%
39700 OPERATING TRANSFERS-IN	0	4,000,000	(4,000,000)	-100%
TOTAL REVENUE	20,431,025	25,408,878	(4,977,853)	-20%

Operating transfers-in are down because of the one-time DSC transfer-in that occurred in 2025. Miscellaneous Revenues are down because Airway Heights has not made their annexation payment yet and the process of accreting investment discounts has been corrected as a result of last year's audit report.

March 2026 - Quarterly Financial Report

I. General Fund Financial Summary

City of Spokane

Revenue Category	2026 Amended Budget	Budget YTD*	Actuals YTD	% Variance YTD -Unfavorable/ Favorable	\$ Actuals YTD vs. Prior Year (Unfavorable)/ Favorable
Sales Tax – GF Only	65,762,675	4,526,515	4,710,710	4.1%	288,758
<i>Local Retail Sales Tax – GF Only</i>	<i>60,463,285</i>	<i>4,138,292</i>	<i>4,324,665</i>	<i>4.5%</i>	<i>284,191</i>
Property Tax	54,957,272	283,949	814,585	186.9%	537,834
Interfund Utility Taxes	60,902,000	6,349,047	6,518,963	2.7%	766,954
Business Taxes	31,116,210	6,795,986	5,644,520	-16.9%	(598,113)
<i>Taxes on Private Utilities</i>	<i>30,709,755</i>	<i>6,785,390</i>	<i>5,638,674</i>	<i>-16.9%</i>	<i>(600,624)</i>
Charges for Services (Services Provided by City Departments)	27,472,239	2,690,723	2,526,498	-6.1%	149,586
Licenses & Permits	7,765,707	1,769,431	1,593,484	-9.9%	(107,303)
<i>Business Registrations</i>	<i>5,612,315</i>	<i>1,376,744</i>	<i>1,372,606</i>	<i>-0.3%</i>	<i>63,700</i>
<i>Franchise Fees</i>	<i>1,907,852</i>	<i>338,868</i>	<i>138,310</i>	<i>-59.2%</i>	<i>(197,009)</i>
Miscellaneous Revenue	5,297,450	1,748,933	1,005,907	-42.5%	(672,595)
<i>Interest Earnings</i>	<i>4,554,632</i>	<i>1,010,344</i>	<i>719,582</i>	<i>-28.8%</i>	<i>(249,679)</i>
Intergovernmental Revenues	5,379,620	921,983	556,392	-39.7%	(248,424)
Fines & Forfeits	1,810,050	418,116	514,069	22.9%	126,887
<i>Traffic & Parking Violations</i>	<i>1,600,000</i>	<i>373,007</i>	<i>470,302</i>	<i>26.1%</i>	<i>114,595</i>
Other Taxes	2,362,411	275,957	283,935	2.9%	21,196
<i>Admission Tax</i>	<i>1,865,613</i>	<i>271,074</i>	<i>281,934</i>	<i>4.0%</i>	<i>20,373</i>
Operating Transfer-In	8,435,969	0	9,994		9,994
Disposition of Fixed Assets	15,000	15,000	300		300
TOTAL	271,276,603	25,795,640	24,179,356	-6.3%	275,074

REVENUE OVERVIEW

Private utility taxes are lagging behind due to reduced use of gas during the mild winter. Miscellaneous Revenue will likely end the year \$828k under budget because the budget was adopted before the investment correcting entries were made regarding the SAO’s 2024 ACFR finding. Intergovernmental Revenues, Licenses & Permits and Charges for Services are all below budget due to various timing issues. With one month’s worth of data (January 2026), sales tax is trending on budget.

Using Q1 YTD variances, it appears GF revenue could be unfavorable to budget at the end of the year by approximately \$1 million.

March 2026 - Quarterly Financial Report

I. General Fund Financial Summary

City of Spokane

GENERAL FUND EXPENDITURES

Department	2026 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance YTD (Unfavorable)/ Favorable
Allocations to Other Funds	99,431,911	22,857,911	27,220,114	(4,362,203)
City Clerk	1,127,212	206,879	222,136	(15,257)
Civil Service	2,127,155	403,554	401,097	2,457
NHHS Division	485,266	93,877	96,334	(2,457)
Community Centers	686,603	145,677	207	145,470
Council	2,785,777	551,374	543,032	8,341
CED Services	916,657	148,070	163,251	(15,181)
Engineering Services	9,841,032	1,748,126	1,756,871	(8,744)
Finance	2,548,545	559,010	538,390	20,621
Grants Management	200,000	46,154	6,782	39,372
Historic Preservation	493,819	94,889	71,684	23,206
Human Resources	1,923,829	375,349	370,096	5,253
Human Services	1,903,024	588,212	140,455	447,757
Legal	6,446,600	1,246,461	1,180,128	66,333
Mayor	1,912,611	306,818	413,006	(106,187)
Municipal Court	6,187,942	1,265,610	1,276,931	(11,321)
Neighborhood Services	738,370	124,069	141,169	(17,100)
Non-departmental	10,127,285	1,432,915	1,398,411	34,504
Office of Civil Rights	217,696	39,394	44,800	(5,406)
Office of Hearing Examiner	321,704	65,956	69,115	(3,159)
Office of Youth	237,632	54,838	25,800	29,038
Planning Services	2,789,412	571,338	497,987	73,351
Police	111,408,304	21,451,715	21,448,575	3,140
Police Ombudsman	863,567	143,545	108,549	34,996
Community Justice Services	4,107,742	734,429	769,449	(35,020)
Public Affairs/Communications	1,697,470	336,180	322,726	13,454
Public Defender	4,442,880	916,357	833,381	82,976
Transportation & Sustainability Division	298,645	68,918	51,565	17,353
TOTAL	276,268,691	56,577,625	60,112,039	(3,534,413)

YTD expenses in the General Fund per day: \$667,912

Excluding indirects & transfers-out: 92% of expenses are personnel

EXPENSE OVERVIEW

Through March, overall General Fund spending appears to be over YTD 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 calculated. Due to these circumstances, variance reporting is very sensitive to actuals.

The Allocations department is a budgetary department that holds all of the GF transfers-out to other funds. Typically, the budgeted figures are amortized over the 26 pay periods. Sometimes the transfers-out are accelerated which is what has happened here. First, SFD received an accelerated transfer-out in February which is typical as they await first half property taxes. Second, the Criminal Justice Assistance Fund received its full allocation in January, \$2.75 million, in order to pay the 2025 settle & adjust bill. Again, these are only accelerated transfers-out, the funds will receive no more than what was annually budgeted.

March 2026 - Quarterly Financial Report

I. General Fund Financial Summary

City of Spokane

Taking the Allocations department’s YTD variance out of the equation, the rest of the GF is trending under YTD budget projections with Human Services and Community Centers representing 72% of that. For both departments, the favorable variance is mostly attributable to timing, but the mild winter contributed to Human Services’ favorability.

Department	2026 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance YTD (Unfavorable)/ Favorable
Fire/EMS	84,777,755	16,275,478	16,692,305	(416,827)

Finally, Fire is trending over YTD budget projections because of the paramedic recert incentive from the most recent supplementary L29 agreement and a handful of annual expenses that have already been paid.

Expense Category	2026 Amended Budget	Budget YTD*	Actuals YTD	YTD Variance (Unfavorable)/ Favorable
51000 SALARIES & WAGES	104,172,682	23,947,743	20,267,531	3,680,212
52000 PERSONNEL BENEFITS	29,317,409	6,541,929	6,555,185	(13,256)
53000 SUPPLIES	2,179,828	620,886	207,489	413,397
54000 OTHER SERVICES & CHARGES	20,253,215	3,299,817	2,153,304	1,146,513
56000 CAPITAL OUTLAY	670,779	0	11,142	(11,142)
59000 INTERFUND PAYMENT FOR SERVICES	18,081,557	3,027,752	3,597,274	(569,521)
59950 RESERVE FOR BUDGET ADJUSTMENT	542,090	542,090	0	542,090
80100 OPERATING TRANSFERS OUT	101,051,131	22,353,532	27,320,114	(4,966,582)

Looking at General Fund expenses through the type summary lens, we see the unfavourability in the Allocations dept again regarding the operating transfers-out. Also, there is unfavourability with the interfund payments as current spend has been faster than last year’s. We are keeping an eye on fleet repairs and fuel. However, the favorable variance in both salaries & wages and other services & charges is outweighing the unfavorable.

Using Q1 YTD variances, it appears GF expense could be favorable to budget at the end of the year by approximately \$1 million.

CONCLUSION

Q1 financial analysis gives us direction as to what we might need to be monitoring, but with only 1-3 months of data for some GLs, it doesn’t yet make a pattern. General Fund revenues are coming in under YTD budget projections, but some of it is due to timing. However, the mild winter and corrected investment entry process will cause permanent unfavourability, but there is much more of this year to be seen. The General Fund expense variance is unfavorable right now due to accelerated transfers-out which will conform to budget by year’s end.

It's important to note that the 2026 mid-biennium modification budget is a very lean budget; in fact, it was adopted with a \$2.6 million deficit. At this time, known issues that will impact the General Fund are:

- SCRAPS – the current ILA was adopted a week after the budget was adopted and there is an estimated \$1.3M funding gap.
- PSAP – portions of staffing and ongoing software maintenance is currently unfunded.
- L29 & SAFO CBAs – retroactive payments are TBD.

GENERAL FUND FINANCIAL AND RESERVE SUMMARY
 March 31, 2026

BEGINNING BALANCES (actual as of 12/31/2025, unaudited)		<u>Actual %</u>
--Assigned Funds for Encumbrance Rollover	1,751,786	
--Revenue Stabilization Reserve Balance (target 3.5% of revenues)	7,362,901	2.7%
--Contingency Reserve Balance (target 10.0% of expenditures)	21,065,706	7.7%
--Unappropriated Fund Balance	5,027,435	
Total Available Reserves (Revenue Stabilization, Contingency Reserves, Unappropriated)	33,456,042	
<i>Total's (less Encumbrance Rollover) % of Adopted Expenses</i>	12.2%	

2026 Adopted General Fund Revenues	271,276,603
Add - 2026 Approved Budget Changes Q1	-

Amended General Fund Revenue **271,276,603**

2026 Adopted General Fund Expenses	273,910,691
Add - 2025 Encumbrance Rollovers	1,751,786 C36837
Add - 2026 Approved Budget Changes Q1	606,214 C36825

Amended General Fund Expenses **276,268,691**

ENDING BALANCES	CALCULATED	<u>Actual %</u>
--Assigned Funds for Encumbrance Rollover	-	
--Revenue Stabilization Reserve Balance (target 3.5% of revenues)	7,362,901	2.7%
--Contingency Reserve Balance (target 10.0% of expenditures)	21,065,706	7.7%
--Unappropriated Fund Balance	1,787,133	
Total Available Reserves	30,215,740	
<i>Total's % of Adopted Expenditures</i>	11.0%	
<i>Unappropriated's % of Adopted Expenditures</i>	0.7%	

DIFFERENCE FROM RESERVE ACCOUNT TARGETS	
--Revenue Stabilization Reserve Balance (target 3.5% of revenues)	2,131,780
--Contingency Reserve Balance (target 10.0% of expenditures)	6,325,363
	8,457,143

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Sum of 2026 Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
1100 STREET FUND		Revenue	31000	TAXES	(11,282,810)	-	-	-
			32000	LICENSES & PERMITS	(1,440)	-	290	290
			33000	INTERGOVERNMENTAL REVENUES	(3,450,000)	(246,044)	(396,683)	(150,640)
			34000	CHARGES FOR SERVICES	(8,063,580)	(48,410)	(115,324)	(66,914)
			36000	MISCELLANEOUS REVENUES	(89,281)	(1,597)	(106,662)	(105,065)
			39500	DISPOSITION OF FIXED ASSETS	(34,125)	(478)	-	478
			39700	OPERATING TRANSFERS-IN	(5,010,000)	-	-	-
			39800	INS RECOVERIES GOVT FUNDS ONLY	(35,800)	-	-	-
		Revenue Total			(27,967,036)	(296,529)	(618,380)	(321,851)
		Expense	51000	SALARIES & WAGES	9,447,441	1,934,568	1,580,172	(354,396)
			52000	PERSONNEL BENEFITS	3,474,745	762,419	619,211	(143,209)
			53000	SUPPLIES	3,882,315	777,806	276,161	(501,645)
			54000	OTHER SERVICES & CHARGES	3,982,849	477,675	622,056	144,382
			56000	CAPITAL OUTLAY	980,988	-	19,872	19,872
			59000	INTERFUND PAYMENT FOR SERVICES	8,562,084	1,657,364	1,504,234	(153,131)
			80100	OPERATING TRANSFERS OUT	603,024	-	-	-
		Expense Total			30,933,447	5,609,833	4,621,707	(988,126)
1100 STREET FUND	Total				2,966,411	5,313,303	4,003,326	(1,309,977)
1200 CODE ENFORCEMENT FUND		Revenue	32000	LICENSES & PERMITS	(237,194)	(65,533)	(103,950)	(38,417)
			33000	INTERGOVERNMENTAL REVENUES	(235,527)	(19,735)	(8,649)	11,087
			34000	CHARGES FOR SERVICES	(3,944,277)	(1,140,192)	(900,075)	240,117
			36000	MISCELLANEOUS REVENUES	(130,000)	(3,148)	(48,481)	(45,334)
			39700	OPERATING TRANSFERS-IN	(667,524)	(70,498)	(154,044)	(83,546)
		Revenue Total			(5,214,522)	(1,299,106)	(1,215,199)	83,907
		Expense	51000	SALARIES & WAGES	2,513,409	420,665	446,513	25,848
			52000	PERSONNEL BENEFITS	907,828	178,600	184,890	6,290
			53000	SUPPLIES	54,710	6,845	3,974	(2,871)
			54000	OTHER SERVICES & CHARGES	613,414	62,357	45,073	(17,285)
			56000	CAPITAL OUTLAY	5,000	-	64	64
			57000	DEBT SERVICE - PRINCIPAL	-	-	-	-
			58000	DEBT SERVICE - INTEREST	-	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	965,593	117,094	162,473	45,379
			59950	RESERVE FOR BUDGET ADJUSTMENT	9,601	-	-	-
			80100	OPERATING TRANSFERS OUT	16,968	-	-	-
		Expense Total			5,086,523	785,561	842,986	57,425
1200 CODE ENFORCEMENT FUND	Total				(127,999)	(513,545)	(372,213)	141,333
1300 LIBRARY FUND		Revenue	31000	TAXES	(2,494,967)	-	-	-
			33000	INTERGOVERNMENTAL REVENUES	(102,369)	(16,920)	(10,054)	6,866
			34000	CHARGES FOR SERVICES	(37,000)	(14,700)	(9,463)	5,237
			35000	FINES & FORFEITS	(35,000)	(8,596)	(7,639)	957
			36000	MISCELLANEOUS REVENUES	(363,442)	(71,140)	(51,252)	19,888
			39700	OPERATING TRANSFERS-IN	(9,767,154)	(2,248,052)	(2,253,960)	(5,908)
		Revenue Total			(12,799,932)	(2,359,408)	(2,332,368)	27,040
		Expense	51000	SALARIES & WAGES	7,622,112	1,533,622	1,528,749	(4,872)
			52000	PERSONNEL BENEFITS	3,063,598	667,927	621,835	(46,093)
			53000	SUPPLIES	477,000	103,208	54,800	(48,408)
			54000	OTHER SERVICES & CHARGES	1,803,054	535,756	344,329	(191,427)
			56000	CAPITAL OUTLAY	1,520,000	492,322	414,423	(77,899)
			57000	DEBT SERVICE - PRINCIPAL	-	-	-	-
			58000	DEBT SERVICE - INTEREST	-	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	486,952	62,010	63,612	1,603
			59950	RESERVE FOR BUDGET ADJUSTMENT	48,856	-	-	-
		Expense Total			15,021,572	3,394,845	3,027,748	(367,097)
1300 LIBRARY FUND	Total				2,221,640	1,035,436	695,380	(340,057)
1330 MISCELLANEOUS GRANTS		Revenue	33000	INTERGOVERNMENTAL REVENUES	(786,857)	-	(116,935)	(116,935)
			36000	MISCELLANEOUS REVENUES	(200,000)	-	-	-
		Revenue Total			(986,857)	-	(116,935)	(116,935)
		Expense	51000	SALARIES & WAGES	254,065	-	155	155
			52000	PERSONNEL BENEFITS	63,807	-	60	60
			54000	OTHER SERVICES & CHARGES	668,985	-	150	150
		Expense Total			986,857	-	365	365
1330 MISCELLANEOUS GRANTS	Total				-	-	(116,569)	(116,569)
1340 HISTORIC PRESERVATION INCENTIV		Revenue	32000	LICENSES & PERMITS	(10,000)	(3,616)	(4,295)	(679)
		Revenue Total			(10,000)	(3,616)	(4,295)	(679)
		Expense	54000	OTHER SERVICES & CHARGES	10,000	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	-	-	-	-
		Expense Total			10,000	-	-	-
1340 HISTORIC PRESERVATION INCENTIV	Total				-	(3,616)	(4,295)	(679)
1350 PENSION CONTRIBUTIONS FUND		Revenue	31000	TAXES	(4,770,431)	(404,004)	(223,497)	180,507
		Revenue Total			(4,770,431)	(404,004)	(223,497)	180,507

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
1350 PENSION CONTRIBUTIONS FUND					4,770,131	344,658	154,415	(190,243)
	Expense		52000 PERSONNEL BENEFITS					
			54000 OTHER SERVICES & CHARGES	300	(475)	294	770	
			80100 OPERATING TRANSFERS OUT		-	-	-	
	Expense Total			4,770,431	344,183	154,709	(189,474)	
1350 PENSION CONTRIBUTIONS FUND Total					-	(59,821)	(68,788)	(8,967)
1360 GENERAL FUND GRANTS					(2,566,405)	(219,142)	336,147	555,289
	Revenue		33000 INTERGOVERNMENTAL REVENUES					
			36000 MISCELLANEOUS REVENUES	(4,333)	-	-	-	
	Revenue Total			(2,570,738)	(219,142)	336,147	555,289	
	Expense		51000 SALARIES & WAGES	324,272	-	421	421	
			52000 PERSONNEL BENEFITS	51,792	-	108	108	
			53000 SUPPLIES	19,814	1,553	1,800	247	
			54000 OTHER SERVICES & CHARGES	2,174,869	123,257	154,535	31,279	
	Expense Total			2,570,747	124,810	156,865	32,055	
1360 GENERAL FUND GRANTS Total					9	(94,332)	493,012	587,344
1370 DOMESTIC VIOLENCE PREVENTION					(500)	(1)	(74)	(72)
	Revenue		35000 FINES & FORFEITS					
	Revenue Total			(500)	(1)	(74)	(72)	
	Expense		54000 OTHER SERVICES & CHARGES	500	-	-	-	
	Expense Total			500	-	-	-	
1370 DOMESTIC VIOLENCE PREVENTION Total					-	(1)	(74)	(72)
1375 CANNABIS FUND					(607,865)	(160,130)	(140,243)	19,888
	Revenue		33000 INTERGOVERNMENTAL REVENUES					
	Revenue Total			(607,865)	(160,130)	(140,243)	19,888	
	Expense		54000 OTHER SERVICES & CHARGES	35,000	-	-	-	
			80100 OPERATING TRANSFERS OUT	660,000	-	-	-	
	Expense Total			695,000	-	-	-	
1375 CANNABIS FUND Total					87,135	(160,130)	(140,243)	19,888
1380 SPOKANE SAFE STREETS FOR ALL					(5,641,143)	(1,181,975)	(1,147,563)	34,412
	Revenue		35000 FINES & FORFEITS					
			36000 MISCELLANEOUS REVENUES	(254,000)	(17,758)	(25,728)	(7,971)	
	Revenue Total			(5,895,143)	(1,199,732)	(1,173,291)	26,441	
	Expense		51000 SALARIES & WAGES	102,045	19,540	19,414	(126)	
			52000 PERSONNEL BENEFITS	31,930	6,785	6,799	14	
			53000 SUPPLIES	20,000	7,438	-	(7,438)	
			54000 OTHER SERVICES & CHARGES	2,629,351	361,867	290,116	(71,751)	
			56000 CAPITAL OUTLAY	4,841,500	184,987	97,360	(87,627)	
			59000 INTERFUND PAYMENT FOR SERVICES	1,098,602	13,316	18,450	5,134	
			80100 OPERATING TRANSFERS OUT	298,645	-	-	-	
	Expense Total			9,022,072	593,932	432,138	(161,794)	
1380 SPOKANE SAFE STREETS FOR ALL Total					3,126,929	(605,800)	(741,153)	(135,353)
1390 URBAN FORESTRY FUND					(2,500,000)	(474,642)	(68,245)	406,397
	Revenue		33000 INTERGOVERNMENTAL REVENUES					
			36000 MISCELLANEOUS REVENUES	(20,000)	(3,730)	(2,000)	1,730	
			39100 PROCEEDS OF LONG TERM DEBT		-	-	-	
			39800 INS RECOVERIES GOVT FUNDS ONLY		-	(5,850)	(5,850)	
	Revenue Total			(2,520,000)	(478,372)	(76,095)	402,277	
	Expense		51000 SALARIES & WAGES	88,262	16,478	16,659	181	
			52000 PERSONNEL BENEFITS	35,166	7,663	7,772	108	
			53000 SUPPLIES	10,000	-	4,339	4,339	
			54000 OTHER SERVICES & CHARGES	4,535,309	423,993	98,112	(325,882)	
			56000 CAPITAL OUTLAY		-	-	-	
			57000 DEBT SERVICE - PRINCIPAL		-	-	-	
			58000 DEBT SERVICE - INTEREST		-	-	-	
			59000 INTERFUND PAYMENT FOR SERVICES	3,090	37	336	299	
	Expense Total			4,671,827	448,172	127,218	(320,955)	
1390 URBAN FORESTRY FUND Total					2,151,827	(30,200)	51,122	81,322
1400 PARKS AND RECREATION FUND					(1,000)	(394)	(360)	34
	Revenue		32000 LICENSES & PERMITS					
			33000 INTERGOVERNMENTAL REVENUES	(1,010,000)	(5,121)	-	5,121	
			34000 CHARGES FOR SERVICES	(5,198,700)	(796,001)	(1,027,837)	(231,835)	
			35000 FINES & FORFEITS	(3,000)	76	-	(76)	
			36000 MISCELLANEOUS REVENUES	(2,191,130)	(133,403)	(137,793)	(4,390)	
			39100 PROCEEDS OF LONG TERM DEBT		-	-	-	
			39700 OPERATING TRANSFERS-IN	(21,792,366)	(5,675,763)	(5,195,174)	480,589	
			39800 INS RECOVERIES GOVT FUNDS ONLY		-	-	-	
	Revenue Total			(30,196,196)	(6,610,606)	(6,361,164)	249,442	
	Expense		51000 SALARIES & WAGES	12,944,483	2,147,150	1,954,323	(192,827)	
			52000 PERSONNEL BENEFITS	3,715,243	742,311	695,052	(47,258)	
			53000 SUPPLIES	1,503,421	200,954	212,724	11,770	
			54000 OTHER SERVICES & CHARGES	7,241,475	1,226,001	948,939	(277,062)	
			56000 CAPITAL OUTLAY	307,334	-	-	-	
			57000 DEBT SERVICE - PRINCIPAL		-	-	-	
			58000 DEBT SERVICE - INTEREST		-	-	-	
			59000 INTERFUND PAYMENT FOR SERVICES	3,924,036	548,955	540,763	(8,193)	
			59950 RESERVE FOR BUDGET ADJUSTMENT	1,268,955	-	-	-	
			80100 OPERATING TRANSFERS OUT	1,083,855	518,923	300,000	(218,923)	
	Expense Total			31,988,801	5,384,294	4,651,801	(732,493)	

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
1400 PARKS AND RECREATION FUND	Total				1,792,605	(1,226,312)	(1,709,363)	(483,051)
1410 PARKS LEVY		Revenue	31000 TAXES		(9,575,850)	-	-	-
		Revenue Total			(9,575,850)	-	-	-
		Expense	80100 OPERATING TRANSFERS OUT		9,575,850	-	-	-
		Expense Total			9,575,850	-	-	-
1410 PARKS LEVY	Total				-	-	-	-
1425 AMERICAN RESCUE PLAN		Revenue	33000 INTERGOVERNMENTAL REVENUES		-	-	9,874	9,874
			36000 MISCELLANEOUS REVENUES		-	-	-	-
		Revenue Total			-	-	9,874	9,874
		Expense	51000 SALARIES & WAGES		-	-	18,406	18,406
			52000 PERSONNEL BENEFITS		-	-	7,640	7,640
			54000 OTHER SERVICES & CHARGES		5,909,362	1,027,154	1,316,863	289,709
			56000 CAPITAL OUTLAY		45,487	(910,590)	9,757	920,348
			59000 INTERFUND PAYMENT FOR SERVICES		6,073	-	5,374	5,374
			80100 OPERATING TRANSFERS OUT		-	-	-	-
		Expense Total			5,960,922	116,563	1,358,041	1,241,478
1425 AMERICAN RESCUE PLAN	Total				5,960,922	116,563	1,367,915	1,251,352
1430 GRANTS OPERATIONS		Expense	51000 SALARIES & WAGES		347,477	-	61,781	61,781
			52000 PERSONNEL BENEFITS		155,069	-	17,523	17,523
			53000 SUPPLIES		500	-	49	49
			54000 OTHER SERVICES & CHARGES		2,000	-	(85,438)	(85,438)
			59000 INTERFUND PAYMENT FOR SERVICES		(514,656)	-	-	-
		Expense Total			(9,611)	-	(6,086)	(6,086)
1430 GRANTS OPERATIONS	Total				(9,611)	-	(6,086)	(6,086)
1440 FIRE GRANTS MISCELLANEOUS		Revenue	33000 INTERGOVERNMENTAL REVENUES		(1,278,380)	(940)	(965)	(25)
			36000 MISCELLANEOUS REVENUES		(6,390)	-	-	-
		Revenue Total			(1,284,770)	(940)	(965)	(25)
		Expense	53000 SUPPLIES		10,890	(3,160)	-	3,160
			54000 OTHER SERVICES & CHARGES		1,219,006	74,328	233,919	159,591
			56000 CAPITAL OUTLAY		54,874	-	-	-
		Expense Total			1,284,770	71,168	233,919	162,751
1440 FIRE GRANTS MISCELLANEOUS	Total				-	70,228	232,954	162,726
1460 PARKING METER REVENUE FUND		Revenue	32000 LICENSES & PERMITS		(550,000)	(42,158)	(96,106)	(53,949)
			35000 FINES & FORFEITS		(9,500)	(1,986)	(793)	1,194
			36000 MISCELLANEOUS REVENUES		(4,491,271)	(779,628)	(699,069)	80,558
			39700 OPERATING TRANSFERS-IN		(308,000)	80,153	(71,076)	(151,229)
		Revenue Total			(5,358,771)	(743,618)	(867,044)	(123,426)
		Expense	51000 SALARIES & WAGES		1,099,867	208,272	222,825	14,553
			52000 PERSONNEL BENEFITS		375,683	79,797	87,859	8,062
			53000 SUPPLIES		57,747	2,122	3,090	967
			54000 OTHER SERVICES & CHARGES		985,157	118,800	119,913	1,114
			59000 INTERFUND PAYMENT FOR SERVICES		714,960	114,493	114,607	114
			80100 OPERATING TRANSFERS OUT		2,372,922	-	-	-
		Expense Total			5,606,336	523,483	548,294	24,810
1460 PARKING METER REVENUE FUND	Total				247,565	(220,135)	(318,750)	(98,616)
1500 PATHS AND TRAILS RESERVE FUND		Revenue	32000 LICENSES & PERMITS		(205,130)	(0)	-	0
			33000 INTERGOVERNMENTAL REVENUES		(14,500)	(774)	(1,624)	(851)
			36000 MISCELLANEOUS REVENUES		-	-	-	-
		Revenue Total			(219,630)	(774)	(1,624)	(851)
		Expense	53000 SUPPLIES		79,498	-	562	562
			54000 OTHER SERVICES & CHARGES		134,565	14,687	288	(14,399)
			56000 CAPITAL OUTLAY		449,800	-	-	-
			59000 INTERFUND PAYMENT FOR SERVICES		10,511	266	128	(138)
			80100 OPERATING TRANSFERS OUT		350,000	-	-	-
		Expense Total			1,024,374	14,953	977	(13,976)
1500 PATHS AND TRAILS RESERVE FUND	Total				804,744	14,180	(647)	(14,827)
1510 SPOKANE UNITED 911 NETWORK		Revenue	33000 INTERGOVERNMENTAL REVENUES		(1,390,000)	-	-	-
			39700 OPERATING TRANSFERS-IN		(223,574)	-	(51,594)	(51,594)
		Revenue Total			(1,613,574)	-	(51,594)	(51,594)
		Expense	51000 SALARIES & WAGES		259,316	-	20,512	20,512
			52000 PERSONNEL BENEFITS		78,224	-	5,627	5,627
			54000 OTHER SERVICES & CHARGES		3,400	-	30	30
			80100 OPERATING TRANSFERS OUT		496,600	-	-	-
		Expense Total			837,540	-	26,169	26,169
1510 SPOKANE UNITED 911 NETWORK	Total				(776,034)	-	(25,425)	(25,425)
1540 HUMAN SERVICES GRANTS FUND		Revenue	33000 INTERGOVERNMENTAL REVENUES		(36,512,960)	1,719,073	1,549,039	(170,035)
			34000 CHARGES FOR SERVICES		(800,000)	(92,671)	(176,784)	(84,113)
			36000 MISCELLANEOUS REVENUES		(11,000)	203	(155)	(358)
		Revenue Total			(37,323,960)	1,626,605	1,372,100	(254,506)
		Expense	51000 SALARIES & WAGES		758,951	136,736	102,448	(34,288)
			52000 PERSONNEL BENEFITS		279,279	48,700	35,310	(13,390)
			54000 OTHER SERVICES & CHARGES		54,071,386	4,663,568	3,904,827	(758,742)

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
1540 HUMAN SERVICES GRANTS FUND		Expense Total			55,109,616	4,849,005	4,042,585	(806,420)
1540 HUMAN SERVICES GRANTS FUND	Total				17,785,656	6,475,610	5,414,685	(1,060,925)
1541 CONTINUUM OF CARE		Revenue	33000	INTERGOVERNMENTAL REVENUES	(8,492,958)	(2,615,945)	(1,444,688)	1,171,257
		Revenue Total			(8,492,958)	(2,615,945)	(1,444,688)	1,171,257
		Expense	51000	SALARIES & WAGES	418,500	66,574	79,320	12,746
			52000	PERSONNEL BENEFITS	159,030	26,223	28,054	1,832
			53000	SUPPLIES	108,750	7,397	-	(7,397)
			54000	OTHER SERVICES & CHARGES	13,375,311	4,140,361	2,219,531	(1,920,830)
		Expense Total			14,061,591	4,240,555	2,326,905	(1,913,650)
1541 CONTINUUM OF CARE	Total				5,568,633	1,624,610	882,217	(742,393)
1555 OPIOID FUND		Revenue	36000	MISCELLANEOUS REVENUES	(746,897)	-	-	-
		Revenue Total			(746,897)	-	-	-
		Expense	51000	SALARIES & WAGES	381,769	30,316	30,618	303
			52000	PERSONNEL BENEFITS	141,535	12,413	11,677	(736)
			53000	SUPPLIES	-	-	-	-
			54000	OTHER SERVICES & CHARGES	1,579,776	-	5,886	5,886
			59000	INTERFUND PAYMENT FOR SERVICES	134,857	-	-	-
			80100	OPERATING TRANSFERS OUT	139,388	-	-	-
		Expense Total			2,377,325	42,729	48,181	5,452
1555 OPIOID FUND	Total				1,630,428	42,729	48,181	5,452
1560 FORFEITURES & CONTRIBUTION FND		Revenue	33000	INTERGOVERNMENTAL REVENUES	(130,000)	(45,127)	(90,461)	(45,334)
			34000	CHARGES FOR SERVICES	(95,000)	(20,500)	-	20,500
			35000	FINES & FORFEITS	-	-	-	-
			36000	MISCELLANEOUS REVENUES	(365,000)	(84,630)	(274,346)	(189,715)
			38600	COURT REMITTANCES	-	-	(30,165)	(30,165)
		Revenue Total			(590,000)	(150,258)	(394,972)	(244,714)
		Expense	53000	SUPPLIES	115,109	25,444	3,010	(22,434)
			54000	OTHER SERVICES & CHARGES	420,692	200,118	16,052	(184,066)
			56000	CAPITAL OUTLAY	701,109	311,220	500,432	189,212
			59000	INTERFUND PAYMENT FOR SERVICES	3,187	-	-	-
			80100	OPERATING TRANSFERS OUT	148,410	-	-	-
		Expense Total			1,388,507	536,782	519,494	(17,288)
1560 FORFEITURES & CONTRIBUTION FND	Total				798,507	386,524	124,522	(262,002)
1570 INTERMODAL FACILITY OPERATION		Revenue	39700	OPERATING TRANSFERS-IN	-	-	-	-
		Revenue Total			-	-	-	-
1570 INTERMODAL FACILITY OPERATION	Total				-	-	-	-
1590 HOTEL/MOTEL TAX FUND		Revenue	31000	TAXES	(5,500,000)	(249,449)	(264,020)	(14,571)
		Revenue Total			(5,500,000)	(249,449)	(264,020)	(14,571)
		Expense	51000	SALARIES & WAGES	4,235	-	1,240	1,240
			52000	PERSONNEL BENEFITS	1,380	-	502	502
			54000	OTHER SERVICES & CHARGES	5,283,219	66,950	606,855	539,905
			59000	INTERFUND PAYMENT FOR SERVICES	-	-	-	-
			80100	OPERATING TRANSFERS OUT	-	-	9,994	9,994
		Expense Total			5,288,834	66,950	618,591	551,641
1590 HOTEL/MOTEL TAX FUND	Total				(211,166)	(182,498)	354,571	537,069
1595 HEART FUND		Revenue	31000	TAXES	(7,792,014)	(556,143)	(563,628)	(7,485)
			36000	MISCELLANEOUS REVENUES	-	-	-	-
		Revenue Total			(7,792,014)	(556,143)	(563,628)	(7,485)
		Expense	51000	SALARIES & WAGES	-	-	48,141	48,141
			52000	PERSONNEL BENEFITS	-	-	17,785	17,785
			53000	SUPPLIES	-	-	-	-
			54000	OTHER SERVICES & CHARGES	17,691,499	285,530	628,056	342,525
			59000	INTERFUND PAYMENT FOR SERVICES	-	-	-	-
			80100	OPERATING TRANSFERS OUT	156,000	-	-	-
		Expense Total			17,847,499	285,530	693,983	408,452
1595 HEART FUND	Total				10,055,485	(270,613)	130,355	400,968
1610 REET 2ND QUARTER PERCENT		Revenue	31000	TAXES	(4,300,000)	(613,327)	(539,099)	74,228
			36000	MISCELLANEOUS REVENUES	(302,985)	(11,031)	(38,171)	(27,139)
		Revenue Total			(4,602,985)	(624,358)	(577,270)	47,088
		Expense	80100	OPERATING TRANSFERS OUT	7,202,644	-	-	-
		Expense Total			7,202,644	-	-	-
1610 REET 2ND QUARTER PERCENT	Total				2,599,659	(624,358)	(577,270)	47,088
1615 REET 1ST QUARTER PERCENT		Revenue	31000	TAXES	(4,300,000)	(613,327)	(539,099)	74,228
			36000	MISCELLANEOUS REVENUES	(61,000)	-	16,095	16,095
		Revenue Total			(4,361,000)	(613,327)	(523,004)	90,323
		Expense	80100	OPERATING TRANSFERS OUT	5,268,445	-	-	-
		Expense Total			5,268,445	-	-	-
1615 REET 1ST QUARTER PERCENT	Total				907,445	(613,327)	(523,004)	90,323
1620 PUBLIC SAFETY & JUDICIAL GRANT		Revenue	33000	INTERGOVERNMENTAL REVENUES	(4,279,430)	(429,329)	(73,896)	355,433
			36000	MISCELLANEOUS REVENUES	-	-	(20)	(20)
			39700	OPERATING TRANSFERS-IN	-	-	(100,000)	(100,000)
		Revenue Total			(4,279,430)	(429,329)	(173,916)	255,413

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
1620	PUBLIC SAFETY & JUDICIAL GRANT	Expense	51000	SALARIES & WAGES	1,675,027	207,283	15,063	(192,219)
			52000	PERSONNEL BENEFITS	385,617	53,146	5,134	(48,011)
			53000	SUPPLIES	311,676	38,020	27,973	(10,047)
			54000	OTHER SERVICES & CHARGES	1,053,992	45,634	41,400	(4,234)
			56000	CAPITAL OUTLAY	246,920	5,726	-	(5,726)
			59000	INTERFUND PAYMENT FOR SERVICES	116,967	-	-	-
		Expense Total			3,790,198	349,808	89,571	(260,237)
1620	PUBLIC SAFETY & JUDICIAL GRANT Total				(489,232)	(79,521)	(84,345)	(4,824)
1625	PUBLIC SAFETY PERSONNEL FUND	Revenue	31000	TAXES	(7,229,567)	(35,396)	(28,768)	6,629
		Revenue Total			(7,229,567)	(35,396)	(28,768)	6,629
		Expense	51000	SALARIES & WAGES	-	-	-	-
			52000	PERSONNEL BENEFITS	-	-	-	-
			54000	OTHER SERVICES & CHARGES	-	-	252	252
			59000	INTERFUND PAYMENT FOR SERVICES	262,735	15,179	14,125	(1,053)
			80100	OPERATING TRANSFERS OUT	6,900,000	862,092	862,500	408
		Expense Total			7,162,735	877,271	876,877	(394)
1625	PUBLIC SAFETY PERSONNEL FUND Total				(66,832)	841,875	848,109	6,234
1630	COMBINED COMMUNICATIONS CENTER	Revenue	36000	MISCELLANEOUS REVENUES	-	-	1	1
		Revenue Total			-	-	1	1
		Expense	52000	PERSONNEL BENEFITS	-	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	-	-	-	-
		Expense Total			-	-	-	-
1630	COMBINED COMMUNICATIONS CENTER Total				-	-	1	1
1640	COMMUNICATIONS BLDG M&O FUND	Revenue	34000	CHARGES FOR SERVICES	(342,372)	-	31,390	31,390
			36000	MISCELLANEOUS REVENUES	-	-	0	0
		Revenue Total			(342,372)	-	31,390	31,390
		Expense	53000	SUPPLIES	25,850	2,988	2,036	(952)
			54000	OTHER SERVICES & CHARGES	312,104	48,528	42,070	(6,459)
			59000	INTERFUND PAYMENT FOR SERVICES	14,595	997	1,945	948
			80100	OPERATING TRANSFERS OUT	-	-	-	-
		Expense Total			352,549	52,513	46,051	(6,462)
1640	COMMUNICATIONS BLDG M&O FUND Total				10,177	52,513	77,441	24,928
1650	COMMUNITY DEVELOPMENT FUND	Revenue	36000	MISCELLANEOUS REVENUES	(15,000)	(2,477)	(1,477)	1,000
		Revenue Total			(15,000)	(2,477)	(1,477)	1,000
		Expense	53000	SUPPLIES	6,493	-	-	-
			54000	OTHER SERVICES & CHARGES	25,000	4,639	1,811	(2,828)
			59000	INTERFUND PAYMENT FOR SERVICES	-	-	-	-
		Expense Total			31,493	4,639	1,811	(2,828)
1650	COMMUNITY DEVELOPMENT FUND Total				16,493	2,162	334	(1,829)
1680	HOUSING AND HOMELESS SERVICES	Revenue	34000	CHARGES FOR SERVICES	-	-	-	-
		Revenue Total			-	-	-	-
		Expense	51000	SALARIES & WAGES	194,222	(99,860)	29,278	129,139
			52000	PERSONNEL BENEFITS	9,356	(760,883)	10,259	771,142
			53000	SUPPLIES	20,981	503	368	(135)
			54000	OTHER SERVICES & CHARGES	2,893,004	(776,287)	(232,157)	544,130
			59000	INTERFUND PAYMENT FOR SERVICES	(2,349,113)	99,024	54,697	(44,326)
		Expense Total			768,450	(1,537,504)	(137,554)	1,399,949
1680	HOUSING AND HOMELESS SERVICES Total				768,450	(1,537,504)	(137,554)	1,399,949
1690	COMM DEVELOPMENT BLOCK GRANTS	Revenue	33000	INTERGOVERNMENTAL REVENUES	(8,000,000)	(685,135)	(173,836)	511,299
			36000	MISCELLANEOUS REVENUES	-	-	(0)	(0)
			39700	OPERATING TRANSFERS-IN	(575,300)	-	-	-
		Revenue Total			(8,575,300)	(685,135)	(173,836)	511,299
		Expense	51000	SALARIES & WAGES	587,900	107,964	58,257	(49,707)
			52000	PERSONNEL BENEFITS	223,402	34,367	20,580	(13,787)
			53000	SUPPLIES	12,800	-	45	45
			54000	OTHER SERVICES & CHARGES	9,967,464	1,140,448	817,790	(322,658)
			59000	INTERFUND PAYMENT FOR SERVICES	-	-	-	-
			80100	OPERATING TRANSFERS OUT	-	-	5,856	5,856
		Expense Total			10,791,566	1,282,780	902,529	(380,251)
1690	COMM DEVELOPMENT BLOCK GRANTS Total				2,216,266	597,645	728,693	131,048
1695	CDBG REVOLVING LOAN FUND	Revenue	36000	MISCELLANEOUS REVENUES	(500,000)	(80,528)	(54,051)	26,477
			38500	COLLECTION OF RECEIVABLES	(1,500,000)	(204,865)	(237,715)	(32,850)
		Revenue Total			(2,000,000)	(285,393)	(291,766)	(6,373)
		Expense	51000	SALARIES & WAGES	118,479	21,541	-	(21,541)
			52000	PERSONNEL BENEFITS	48,187	7,593	-	(7,593)
			53000	SUPPLIES	61,000	703	621	(82)
			54000	OTHER SERVICES & CHARGES	2,264,689	173,598	296,295	122,697
			59000	INTERFUND PAYMENT FOR SERVICES	-	-	-	-
			80100	OPERATING TRANSFERS OUT	575,300	-	-	-
		Expense Total			3,067,655	203,434	296,916	93,482
1695	CDBG REVOLVING LOAN FUND Total				1,067,655	(81,959)	5,150	87,109
1700	MISC COMMUNITY DEVPMT GRANTS	Revenue	33000	INTERGOVERNMENTAL REVENUES	(916,000)	(167,182)	-	167,182

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
1700 MISC COMMUNITY DEVPMT GRANTS	Revenue		36000 MISCELLANEOUS REVENUES		(21,000)	63,545	(1,648)	(65,193)
			38500 COLLECTION OF RECEIVABLES		(10,000)	(711)	(131)	580
			39700 OPERATING TRANSFERS-IN		-	-	-	-
	Revenue Total			(947,000)	(104,348)	(1,780)	102,569	
	Expense		51000 SALARIES & WAGES		85,348	6,065	2,010	(4,055)
			52000 PERSONNEL BENEFITS		32,749	1,519	617	(902)
53000 SUPPLIES				50,000	-	-	-	
54000 OTHER SERVICES & CHARGES				1,635,666	440,048	233,819	(206,230)	
Expense Total			1,803,763	447,632	236,446	(211,186)		
1700 MISC COMMUNITY DEVPMT GRANTS Total					856,763	343,284	234,666	(108,618)
1710 HOME ENTITLEMENT PROGRAM	Revenue		33000 INTERGOVERNMENTAL REVENUES		(5,474,023)	(2,516)	(163,748)	(161,232)
			Revenue Total		(5,474,023)	(2,516)	(163,748)	(161,232)
			Expense		51000 SALARIES & WAGES		259,782	33,563
	52000 PERSONNEL BENEFITS		100,616		12,966	8,693	(4,273)	
	54000 OTHER SERVICES & CHARGES		6,844,763		102,060	370,314	268,254	
	Expense Total			7,205,161	148,589	402,634	254,045	
1710 HOME ENTITLEMENT PROGRAM Total					1,731,138	146,073	238,886	92,813
1715 HOME REVOLVING LOAN FUND	Revenue		36000 MISCELLANEOUS REVENUES		(95,000)	(43,470)	(6,103)	37,368
			38500 COLLECTION OF RECEIVABLES		(300,000)	(46,827)	(4,595)	42,233
			Revenue Total		(395,000)	(90,297)	(10,697)	79,600
	Expense		51000 SALARIES & WAGES		-	-	156	156
			52000 PERSONNEL BENEFITS		-	-	49	49
			54000 OTHER SERVICES & CHARGES		395,000	232	143	(89)
Expense Total				395,000	232	348	115	
1715 HOME REVOLVING LOAN FUND Total					-	(90,065)	(10,350)	79,716
1720 HOUSING ASSISTANCE PROGRAM	Revenue		36000 MISCELLANEOUS REVENUES		-	-	(760)	(760)
			38500 COLLECTION OF RECEIVABLES		(1,500)	(240)	(745)	(505)
			Revenue Total		(1,500)	(240)	(1,505)	(1,265)
	Expense		54000 OTHER SERVICES & CHARGES		97,000	-	-	-
			Expense Total		97,000	-	-	-
			1720 HOUSING ASSISTANCE PROGRAM Total					95,500
1725 AFFORDABLE & SUPTIVE HOUSING	Revenue		31000 TAXES		(375,288)	(17,029)	(13,348)	3,682
			Revenue Total		(375,288)	(17,029)	(13,348)	3,682
			Expense		51000 SALARIES & WAGES		38,350	431
	52000 PERSONNEL BENEFITS		14,443		86	-	(86)	
	54000 OTHER SERVICES & CHARGES		411,379		406	-	(406)	
	Expense Total		464,172	923	-	(923)		
1725 AFFORDABLE & SUPTIVE HOUSING Total					88,884	(16,107)	(13,348)	2,759
1760 EMERGENCY RENTAL ASSTNCE GRANT	Revenue		36000 MISCELLANEOUS REVENUES		-	-	37,713	37,713
	Revenue Total				-	-	37,713	37,713
1760 EMERGENCY RENTAL ASSTNCE GRANT Total					-	-	37,713	37,713
1770 HOUSING TRUST GRANT FUND	Revenue		36000 MISCELLANEOUS REVENUES		(7,000)	(121)	(621)	(500)
			38500 COLLECTION OF RECEIVABLES		(100)	-	-	-
			Revenue Total		(7,100)	(121)	(621)	(500)
	Expense		51000 SALARIES & WAGES		3,949	-	-	-
			52000 PERSONNEL BENEFITS		1,606	-	-	-
			54000 OTHER SERVICES & CHARGES		113,182	-	-	-
Expense Total				118,737	-	-	-	
1770 HOUSING TRUST GRANT FUND Total					111,637	(121)	(621)	(500)
1775 LEGAL SVCS AND RELOCATION FUND	Revenue		39700 OPERATING TRANSFERS-IN		(156,000)	-	-	-
			Revenue Total		(156,000)	-	-	-
	Expense		54000 OTHER SERVICES & CHARGES		156,000	6,902	6,465	(437)
			Expense Total		156,000	6,902	6,465	(437)
1775 LEGAL SVCS AND RELOCATION FUND Total					-	6,902	6,465	(437)
1780 RENTAL REHABILITATION FUND	Revenue		36000 MISCELLANEOUS REVENUES		(21,000)	(5,121)	(6,011)	(890)
			38500 COLLECTION OF RECEIVABLES		(30,000)	-	(640)	(640)
			Revenue Total		(51,000)	(5,121)	(6,651)	(1,530)
	Expense		51000 SALARIES & WAGES		5,924	-	-	-
			52000 PERSONNEL BENEFITS		2,409	-	-	-
			54000 OTHER SERVICES & CHARGES		461,785	1,710	842	(868)
55000 INTERGOVT PROF SERVICES				-	-	1,452	1,452	
Expense Total		470,118	1,710	2,294	584			
1780 RENTAL REHABILITATION FUND Total					419,118	(3,411)	(4,357)	(946)
1785 RES RENTAL PROP MITIGATION	Revenue		32000 LICENSES & PERMITS		(50,115)	(15,209)	(14,850)	359
			Revenue Total		(50,115)	(15,209)	(14,850)	359
	Expense		54000 OTHER SERVICES & CHARGES		78,750	1,011	548	(463)
			Expense Total		78,750	1,011	548	(463)
1785 RES RENTAL PROP MITIGATION Total					28,635	(14,198)	(14,302)	(104)
1890 TRIAL COURT IMPROVEMENT FUND	Revenue		33000 INTERGOVERNMENTAL REVENUES		(65,000)	(16,245)	(15,956)	289
			Revenue Total		(65,000)	(16,245)	(15,956)	289
	Expense		80100 OPERATING TRANSFERS OUT		65,000	-	-	-
			Expense Total		65,000	-	-	-

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
1890 TRIAL COURT IMPROVEMENT FUND	Total				-	(16,245)	(15,956)	289
1910 CRIMINAL JUSTICE ASSISTANCE FD	Revenue		31000 TAXES		(4,691,426)	(333,741)	(333,618)	123
			33000 INTERGOVERNMENTAL REVENUES		(2,145,154)	(18,055)	(9,106)	8,949
			36000 MISCELLANEOUS REVENUES			-	-	-
			39700 OPERATING TRANSFERS-IN		(2,750,000)	-	(2,750,000)	(2,750,000)
	Revenue Total				(9,586,580)	(351,796)	(3,092,724)	(2,740,928)
	Expense		51000 SALARIES & WAGES			-	-	-
			52000 PERSONNEL BENEFITS			-	-	-
			54000 OTHER SERVICES & CHARGES		9,500,000	2,698,898	(2,989,819)	(5,688,717)
			57000 DEBT SERVICE - PRINCIPAL			-	-	-
			58000 DEBT SERVICE - INTEREST			-	-	-
			59000 INTERFUND PAYMENT FOR SERVICES		7,889	3,761	215	(3,545)
	Expense Total				9,507,889	2,702,659	(2,989,604)	(5,692,263)
1910 CRIMINAL JUSTICE ASSISTANCE FD	Total				(78,691)	2,350,863	(6,082,328)	(8,433,191)
1915 COMMUNITY SAFETY SALES TAX	Revenue		31000 TAXES		(6,024,060)	-	(436,323)	(436,323)
	Revenue Total				(6,024,060)	-	(436,323)	(436,323)
	Expense		80100 OPERATING TRANSFERS OUT		6,024,060	-	-	-
	Expense Total				6,024,060	-	-	-
1915 COMMUNITY SAFETY SALES TAX	Total				-	-	(436,323)	(436,323)
1920 FINANCIAL PARTNERSHIP FUND	Expense		54000 OTHER SERVICES & CHARGES			-	-	-
	Expense Total				-	-	-	-
1920 FINANCIAL PARTNERSHIP FUND	Total				-	-	-	-
1940 CHANNEL FIVE EQUIPMENT RESERVE	Revenue		32000 LICENSES & PERMITS		(262,635)	(45,532)	(19,362)	26,169
			36000 MISCELLANEOUS REVENUES			-	0	0
	Revenue Total				(262,635)	(45,532)	(19,362)	26,170
	Expense		53000 SUPPLIES		55,307	8,194	9,654	1,459
			54000 OTHER SERVICES & CHARGES		148,750	8,996	(9,967)	(18,963)
			56000 CAPITAL OUTLAY		256,773	64,629	38,721	(25,907)
	Expense Total				460,830	81,818	38,408	(43,411)
1940 CHANNEL FIVE EQUIPMENT RESERVE	Total				198,195	36,287	19,045	(17,241)
1950 PARK CUMULATIVE RESERVE FUND	Revenue		33000 INTERGOVERNMENTAL REVENUES		(1,125,000)	(30,118)	-	30,118
			34000 CHARGES FOR SERVICES			-	-	-
			36000 MISCELLANEOUS REVENUES		(200,000)	1,070,621	(59,258)	(1,129,879)
			39500 DISPOSITION OF FIXED ASSETS			-	-	-
			39700 OPERATING TRANSFERS-IN		(9,428,918)	(1,960,626)	(555,856)	1,404,770
	Revenue Total				(10,753,918)	(920,123)	(615,115)	305,009
	Expense		54000 OTHER SERVICES & CHARGES		196,352	-	-	-
			56000 CAPITAL OUTLAY		14,912,680	195,968	270,237	74,269
			57000 DEBT SERVICE - PRINCIPAL		158,110	-	-	-
			58000 DEBT SERVICE - INTEREST		33,241	-	-	-
			80100 OPERATING TRANSFERS OUT		50,000	-	-	-
	Expense Total				15,350,384	195,968	270,237	74,269
1950 PARK CUMULATIVE RESERVE FUND	Total				4,596,466	(724,155)	(344,877)	379,278
1970 SPOKANE FIRE DEPARTMENT	Revenue		31000 TAXES		(20,966,649)	(365,397)	(522,464)	(157,067)
			32000 LICENSES & PERMITS		(1,193,988)	(317,871)	(221,112)	96,759
			34000 CHARGES FOR SERVICES		(3,219,130)	(572,659)	(444,915)	127,744
			35000 FINES & FORFEITS		(5,000)	(244)	(225)	19
			36000 MISCELLANEOUS REVENUES		(11,190)	(344)	(3,894)	(3,550)
			39700 OPERATING TRANSFERS-IN		(58,311,420)	(12,828,751)	(15,619,424)	(2,790,673)
	Revenue Total				(83,707,376)	(14,085,266)	(16,812,034)	(2,726,768)
	Expense		51000 SALARIES & WAGES		56,471,071	10,909,775	10,752,773	(157,002)
			52000 PERSONNEL BENEFITS		15,330,756	3,554,528	3,676,248	121,720
			53000 SUPPLIES		2,642,306	356,245	359,341	3,096
			54000 OTHER SERVICES & CHARGES		5,391,143	391,857	407,949	16,092
			55000 INTERGOVT PROF SERVICES			-	702	702
			56000 CAPITAL OUTLAY		109,877	-	109,140	109,140
			57000 DEBT SERVICE - PRINCIPAL			-	-	-
			58000 DEBT SERVICE - INTEREST			-	-	-
			59000 INTERFUND PAYMENT FOR SERVICES		5,643,882	1,088,140	1,387,151	299,010
			59950 RESERVE FOR BUDGET ADJUSTMENT		4,251	-	-	-
			80100 OPERATING TRANSFERS OUT		55,831	-	-	-
	Expense Total				85,649,117	16,300,546	16,693,305	392,759
1970 SPOKANE FIRE DEPARTMENT	Total				1,941,741	2,215,279	(118,730)	(2,334,009)
1980 DEFINED CONTRIBUTION ADMIN FND	Revenue		34000 CHARGES FOR SERVICES		(82,650)	-	-	-
	Revenue Total				(82,650)	-	-	-
	Expense		53000 SUPPLIES		350	-	-	-
			54000 OTHER SERVICES & CHARGES		73,222	16,691	600	(16,091)
			59000 INTERFUND PAYMENT FOR SERVICES		2,834	81	41	(40)
	Expense Total				76,406	16,772	641	(16,131)
1980 DEFINED CONTRIBUTION ADMIN FND	Total				(6,244)	16,772	641	(16,131)
1985 VOYA DEFINED CONTR ADMIN FUND	Revenue		34000 CHARGES FOR SERVICES		(50,692)	(4,846)	(4,396)	450
	Revenue Total				(50,692)	(4,846)	(4,396)	450

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
1985	VOYA DEFINED CONTR ADMIN FUND	Expense	54000	OTHER SERVICES & CHARGES	50,221	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	164	52	41	(11)
		Expense Total			50,385	52	41	(11)
1985 VOYA DEFINED CONTR ADMIN FUND Total					(307)	(4,794)	(4,355)	438
1990	TRANSPORTATION BENEFIT FUND	Revenue	31000	TAXES	(3,250,000)	(482,301)	(702,109)	(219,807)
			36000	MISCELLANEOUS REVENUES	-	-	16,095	16,095
		Revenue Total			(3,250,000)	(482,301)	(686,014)	(203,713)
		Expense	54000	OTHER SERVICES & CHARGES	3,456,965	52,647	91,472	38,824
			56000	CAPITAL OUTLAY	1,025,000	26,061	41,886	15,825
			59000	INTERFUND PAYMENT FOR SERVICES	159,669	(364,107)	242,801	606,908
		Expense Total			4,641,634	(285,399)	376,158	661,557
1990 TRANSPORTATION BENEFIT FUND Total					1,391,634	(767,700)	(309,856)	457,844
2100	GO BOND REDEMPTION FUND	Revenue	31000	TAXES	(11,461,425)	(53,114)	(123,209)	(70,095)
			36000	MISCELLANEOUS REVENUES	(73,000)	19,619	(8,220)	(27,839)
			39700	OPERATING TRANSFERS-IN	(5,435,528)	-	-	-
		Revenue Total			(16,969,953)	(33,495)	(131,429)	(97,934)
		Expense	54000	OTHER SERVICES & CHARGES	-	-	152	152
			57000	DEBT SERVICE - PRINCIPAL	9,775,000	-	-	-
			58000	DEBT SERVICE - INTEREST	6,811,953	-	-	-
		Expense Total			16,586,953	-	152	152
2100 GO BOND REDEMPTION FUND Total					(383,000)	(33,495)	(131,277)	(97,782)
2300	SPECIAL ASSESSMENT DEBT FUND	Revenue	36000	MISCELLANEOUS REVENUES	(125,000)	(6,718)	(1,469)	5,249
		Revenue Total			(125,000)	(6,718)	(1,469)	5,249
		Expense	54000	OTHER SERVICES & CHARGES	40,000	51	10	(41)
			57000	DEBT SERVICE - PRINCIPAL	5,000	-	-	-
			58000	DEBT SERVICE - INTEREST	2,000	-	-	-
			80100	OPERATING TRANSFERS OUT	60,833	-	-	-
		Expense Total			107,833	51	10	(41)
2300 SPECIAL ASSESSMENT DEBT FUND Total					(17,167)	(6,667)	(1,459)	5,208
2350	SPECIAL ASSESSMENT GUARANTY FD	Expense	54000	OTHER SERVICES & CHARGES	8,000	-	-	-
		Expense Total			8,000	-	-	-
2350 SPECIAL ASSESSMENT GUARANTY FD Total					8,000	-	-	-
2500	IRON BRIDGE TIF DEBT SERVICE	Revenue	31000	TAXES	(51,483)	374	-	(374)
			36000	MISCELLANEOUS REVENUES	-	-	98	98
		Revenue Total			(51,483)	374	98	(276)
		Expense	54000	OTHER SERVICES & CHARGES	-	-	-	-
			80100	OPERATING TRANSFERS OUT	51,704	-	-	-
		Expense Total			51,704	-	-	-
2500 IRON BRIDGE TIF DEBT SERVICE Total					221	374	98	(276)
2502	UNIVERSITY DISTRICT LRF DS	Revenue	31000	TAXES	(275,000)	-	-	-
		Revenue Total			(275,000)	-	-	-
		Expense	80100	OPERATING TRANSFERS OUT	271,357	-	-	-
		Expense Total			271,357	-	-	-
2502 UNIVERSITY DISTRICT LRF DS Total					(3,643)	-	-	-
3160	GENERAL CAPITAL IMPROVEMENTS	Revenue	33000	INTERGOVERNMENTAL REVENUES	-	-	-	-
		Revenue Total			-	-	-	-
		Expense	56000	CAPITAL OUTLAY	69,717	69,717	-	(69,717)
		Expense Total			69,717	69,717	-	(69,717)
3160 GENERAL CAPITAL IMPROVEMENTS Total					69,717	69,717	-	(69,717)
3200	ARTERIAL STREET FUND	Revenue	31000	TAXES	(1,200,000)	-	-	-
			32000	LICENSES & PERMITS	(1,000)	-	-	-
			33000	INTERGOVERNMENTAL REVENUES	(49,282,011)	(694,583)	(250,199)	444,384
			34000	CHARGES FOR SERVICES	(2,529,223)	59,524	(27,768)	(87,292)
			36000	MISCELLANEOUS REVENUES	(548,000)	(1,534)	(65,474)	(63,939)
			39700	OPERATING TRANSFERS-IN	(22,160,453)	(2,465,394)	(2,096,034)	369,360
		Revenue Total			(75,720,687)	(3,101,987)	(2,439,475)	662,513
		Expense	54000	OTHER SERVICES & CHARGES	982,719	(17,580)	42,012	59,592
			56000	CAPITAL OUTLAY	73,464,447	2,398,387	1,297,662	(1,100,726)
			59000	INTERFUND PAYMENT FOR SERVICES	5,659,000	245,465	192,612	(52,853)
			80100	OPERATING TRANSFERS OUT	5,435,528	-	-	-
		Expense Total			85,541,694	2,626,272	1,532,286	(1,093,986)
3200 ARTERIAL STREET FUND Total					9,821,007	(475,715)	(907,189)	(431,474)
3201	TRAFFIC IMPACT FEES	Revenue	36000	MISCELLANEOUS REVENUES	-	-	(9,004)	(9,004)
		Revenue Total			-	-	(9,004)	(9,004)
3201 TRAFFIC IMPACT FEES Total					-	-	(9,004)	(9,004)
3346	UTGO 2015 PARKS	Expense	56000	CAPITAL OUTLAY	-	-	-	-
		Expense Total			-	-	-	-
3346 UTGO 2015 PARKS Total					-	-	-	-
3365	2018 UTGO LIBRARY CAPITAL BOND	Expense	56000	CAPITAL OUTLAY	26,150	26,150	26,149	(1)
		Expense Total			26,150	26,150	26,149	(1)
3365 2018 UTGO LIBRARY CAPITAL BOND Total					26,150	26,150	26,149	(1)
3495	CAPITAL IMPROVEMENTS 1995	Expense	56000	CAPITAL OUTLAY	40,778	-	-	-

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
3495	CAPITAL IMPROVEMENTS 1995	Expense Total			40,778	-	-	-
3495	CAPITAL IMPROVEMENTS 1995	Total			40,778	-	-	-
3500	KENDALL YARDS TIF	Revenue	31000	TAXES	(600,000)	(955)	(6,265)	(5,310)
		Revenue Total			(600,000)	(955)	(6,265)	(5,310)
		Expense	54000	OTHER SERVICES & CHARGES	-	-	-	-
			57000	DEBT SERVICE - PRINCIPAL	599,000	-	-	-
			58000	DEBT SERVICE - INTEREST	1,000	-	-	-
		Expense Total			600,000	-	-	-
3500	KENDALL YARDS TIF	Total			-	(955)	(6,265)	(5,310)
3501	WEST QUADRANT TIF	Revenue	31000	TAXES	(739,100)	(4,902)	(13,931)	(9,029)
		Revenue Total			(739,100)	(4,902)	(13,931)	(9,029)
		Expense	54000	OTHER SERVICES & CHARGES	242,439	(165,333)	(65,907)	99,425
			56000	CAPITAL OUTLAY	749,100	-	66,418	66,418
			80100	OPERATING TRANSFERS OUT	25,000	-	-	-
		Expense Total			1,016,539	(165,333)	511	165,844
3501	WEST QUADRANT TIF	Total			277,439	(170,235)	(13,420)	156,815
3502	UNIVERSITY DISTRICT LRF	Revenue	31000	TAXES	(315,000)	(488)	(4,097)	(3,609)
		Revenue Total			(315,000)	(488)	(4,097)	(3,609)
		Expense	54000	OTHER SERVICES & CHARGES	264,000	-	-	-
		Expense Total			264,000	-	-	-
3502	UNIVERSITY DISTRICT LRF	Total			(51,000)	(488)	(4,097)	(3,609)
3503	BEACON HILL TIF	Revenue	31000	TAXES	(35,000)	230,476	(2,085)	(232,562)
		Revenue Total			(35,000)	230,476	(2,085)	(232,562)
		Expense	54000	OTHER SERVICES & CHARGES	35,000	-	-	-
		Expense Total			35,000	-	-	-
3503	BEACON HILL TIF	Total			-	230,476	(2,085)	(232,562)
4100	WATER & HYDROELECTRIC SERVICES	Revenue	33000	INTERGOVERNMENTAL REVENUES	(2,800,000)	-	-	-
			34000	CHARGES FOR SERVICES	(58,187,454)	(7,936,168)	(9,029,542)	(1,093,374)
			35000	FINES & FORFEITS	(1,000)	-	(30)	(30)
			36000	MISCELLANEOUS REVENUES	(905,365)	562,640	(363,854)	(926,493)
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	(62,500)	283,143,414	(968,932)	(284,112,346)
			39500	DISPOSITION OF FIXED ASSETS	(10,000)	-	(6,000)	(6,000)
		Revenue Total			(61,966,319)	275,769,886	(10,368,358)	(286,138,244)
		Expense	51000	SALARIES & WAGES	16,482,217	3,242,203	2,879,054	(363,149)
			52000	PERSONNEL BENEFITS	5,882,582	1,435,315	1,146,550	(288,765)
			53000	SUPPLIES	2,293,938	(151,676)	241,709	393,384
			54000	OTHER SERVICES & CHARGES	22,302,398	1,996,609	2,321,650	325,041
			56000	CAPITAL OUTLAY	31,574,644	2,593,625	2,200,322	(393,303)
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-
			57000	DEBT SERVICE - PRINCIPAL	65,168	-	-	-
			58000	DEBT SERVICE - INTEREST	11,245	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	8,647,620	1,546,567	1,954,033	407,467
			59950	RESERVE FOR BUDGET ADJUSTMENT	15,193	-	-	-
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
			80100	OPERATING TRANSFERS OUT	250,000	250,000	250,000	-
		Expense Total			87,525,005	10,912,642	10,993,317	80,675
4100	WATER & HYDROELECTRIC SERVICES	Total			25,558,686	286,682,528	624,960	(286,057,569)
4210	WATER/WW DEBT SERVICE FUND	Revenue	39700	OPERATING TRANSFERS-IN	(13,549,778)	-	-	-
		Revenue Total			(13,549,778)	-	-	-
		Expense	57000	DEBT SERVICE - PRINCIPAL	9,645,000	-	-	-
			58000	DEBT SERVICE - INTEREST	3,904,778	-	-	-
		Expense Total			13,549,778	-	-	-
4210	WATER/WW DEBT SERVICE FUND	Total			-	-	-	-
4250	INTEGRATED CAPITAL MANAGEMENT	Revenue	33000	INTERGOVERNMENTAL REVENUES	(6,583,742)	(173)	(0)	173
			34000	CHARGES FOR SERVICES	(56,401,323)	(11,947,306)	(12,344,030)	(396,724)
			36000	MISCELLANEOUS REVENUES	(4,778,000)	(417,788)	31,326	449,114
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	(7,729,701)	-	-	-
			38271	OTHER LONG TERM DEBT PROCEEDS	(21,390,798)	(3,031,347)	(2,052,860)	978,487
		Revenue Total			(96,883,564)	(15,396,614)	(14,365,564)	1,031,050
		Expense	51000	SALARIES & WAGES	2,323,186	428,371	380,142	(48,229)
			52000	PERSONNEL BENEFITS	711,753	128,786	82,167	(46,619)
			53000	SUPPLIES	87,233	5,482	38,286	32,804
			54000	OTHER SERVICES & CHARGES	19,463,327	1,765,311	1,787,992	22,682
			55000	INTERGOVT PROF SERVICES	-	-	-	-
			56000	CAPITAL OUTLAY	74,322,160	3,319,090	2,522,253	(796,838)
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-
			57000	DEBT SERVICE - PRINCIPAL	6,119,424	260,463	43,745	(216,718)
			58000	DEBT SERVICE - INTEREST	1,746,752	(130,521)	(209,495)	(78,974)
			59000	INTERFUND PAYMENT FOR SERVICES	1,811,632	292,038	274,041	(17,997)
			59950	RESERVE FOR BUDGET ADJUSTMENT	10,012	-	-	-
			80100	OPERATING TRANSFERS OUT	18,549,778	(110,878)	-	110,878
		Expense Total			125,145,257	5,958,142	4,919,132	(1,039,010)

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
4250 INTEGRATED CAPITAL MANAGEMENT Total					28,261,693	(9,438,472)	(9,446,433)	(7,960)
4300 WASTEWATER MANAGEMENT FUND		Revenue	36000	MISCELLANEOUS REVENUES		-	59,002	59,002
		Revenue Total				-	59,002	59,002
4300 WASTEWATER MANAGEMENT FUND Total						-	59,002	59,002
4310 SEWER MAINTENANCE DIVISION		Revenue	33000	INTERGOVERNMENTAL REVENUES		-	-	-
			34000	CHARGES FOR SERVICES	(57,310,605)	(13,512,857)	(12,739,398)	773,459
			36000	MISCELLANEOUS REVENUES	(2,000)	(395)	(543)	(147)
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST		-	(50)	(50)
			39500	DISPOSITION OF FIXED ASSETS		-	-	-
		Revenue Total			(57,312,605)	(13,513,252)	(12,739,990)	773,262
		Expense	51000	SALARIES & WAGES	4,587,561	876,069	874,551	(1,518)
			52000	PERSONNEL BENEFITS	1,597,354	368,925	349,365	(19,560)
			53000	SUPPLIES	1,043,267	98,999	87,766	(11,233)
			54000	OTHER SERVICES & CHARGES	18,902,285	2,263,530	1,974,958	(288,572)
			56000	CAPITAL OUTLAY	8,757,656	2,181,210	16,616	(2,164,594)
			56001	CAPITAL ADDITIONS OFFSET		-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	3,677,980	635,578	1,215,572	579,994
			59950	RESERVE FOR BUDGET ADJUSTMENT	8,349	-	-	-
			61000	DEPRECIATION/AMORTIZATION		-	-	-
			80100	OPERATING TRANSFERS OUT	25,000	-	-	-
		Expense Total			38,599,451	6,424,311	4,518,829	(1,905,482)
4310 SEWER MAINTENANCE DIVISION Total					(18,713,154)	(7,088,942)	(8,221,161)	(1,132,220)
4320 RIVERSIDE PARK RECLAMATION FAC		Revenue	34000	CHARGES FOR SERVICES	(10,534,682)	(2,183,343)	(1,773,295)	410,048
			36000	MISCELLANEOUS REVENUES	(614,000)	(541,582)	(126,779)	414,803
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST		-	-	-
			39500	DISPOSITION OF FIXED ASSETS		-	-	-
		Revenue Total			(11,148,682)	(2,724,925)	(1,900,074)	824,851
		Expense	51000	SALARIES & WAGES	13,327,620	2,538,353	2,521,011	(17,342)
			52000	PERSONNEL BENEFITS	4,594,497	1,008,973	948,315	(60,658)
			53000	SUPPLIES	7,461,659	1,365,366	1,164,707	(200,659)
			54000	OTHER SERVICES & CHARGES	16,908,359	2,586,684	2,277,988	(308,696)
			56000	CAPITAL OUTLAY	19,341,372	24,575	1,934,518	1,909,943
			56001	CAPITAL ADDITIONS OFFSET		-	-	-
			58000	DEBT SERVICE - INTEREST		-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	3,167,431	437,241	526,492	89,251
			59950	RESERVE FOR BUDGET ADJUSTMENT	58,355	-	-	-
			61000	DEPRECIATION/AMORTIZATION		-	-	-
		Expense Total			64,859,293	7,961,191	9,373,031	1,411,839
4320 RIVERSIDE PARK RECLAMATION FAC Total					53,710,611	5,236,266	7,472,956	2,236,691
4330 STORMWATER		Revenue	33000	INTERGOVERNMENTAL REVENUES	(338,780)	-	-	-
			34000	CHARGES FOR SERVICES	(10,145,563)	-	(2,319,854)	(2,319,854)
			36000	MISCELLANEOUS REVENUES		-	(100)	(100)
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST		-	-	-
		Revenue Total			(10,484,343)	-	(2,319,954)	(2,319,954)
		Expense	51000	SALARIES & WAGES	2,304,642	438,808	437,830	(978)
			52000	PERSONNEL BENEFITS	779,797	169,260	169,215	(45)
			53000	SUPPLIES	214,000	56,267	-	(56,267)
			54000	OTHER SERVICES & CHARGES	2,364,227	429,083	161,507	(267,576)
			55000	INTERGOVT PROF SERVICES		-	2,541	2,541
			56000	CAPITAL OUTLAY	100,000	-	-	-
			56001	CAPITAL ADDITIONS OFFSET		-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	2,648,038	163,158	203,630	40,472
			59950	RESERVE FOR BUDGET ADJUSTMENT	5,120	-	-	-
			61000	DEPRECIATION/AMORTIZATION		-	-	-
			80100	OPERATING TRANSFERS OUT	532,370	366,698	532,370	165,673
		Expense Total			8,948,194	1,623,273	1,507,092	(116,181)
4330 STORMWATER Total					(1,536,149)	1,623,273	(812,862)	(2,436,135)
4350 SEWER MEMBRANE FUND		Revenue	36000	MISCELLANEOUS REVENUES		-	(13,799)	(13,799)
		Revenue Total				-	(13,799)	(13,799)
4350 SEWER MEMBRANE FUND Total						-	(13,799)	(13,799)
4360 ENVIRONMENTAL PROGRAMS		Expense	51000	SALARIES & WAGES		-	-	-
			52000	PERSONNEL BENEFITS		-	-	-
			54000	OTHER SERVICES & CHARGES		-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES		-	-	-
		Expense Total				-	-	-
4360 ENVIRONMENTAL PROGRAMS Total						-	-	-
4370 SEWER CONSTRUCTION FUND		Revenue	34000	CHARGES FOR SERVICES		-	(86,977)	(86,977)
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST		-	(1,224,319)	(1,224,319)
		Revenue Total				-	(1,311,296)	(1,311,296)
		Expense	54000	OTHER SERVICES & CHARGES		-	115,359	115,359
			57000	DEBT SERVICE - PRINCIPAL	1,243,261	501,535	400,603	(100,932)
			58000	DEBT SERVICE - INTEREST	278,731	78,514	59,878	(18,636)

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
4370	SEWER CONSTRUCTION FUND	Expense	59000	INTERFUND PAYMENT FOR SERVICES	-	-	-	-
		Expense Total			1,521,992	580,048	575,840	(4,209)
4370	SEWER CONSTRUCTION FUND	Total			1,521,992	580,048	(735,456)	(1,315,504)
4480	SOLID WASTE FUND	Revenue	36000	MISCELLANEOUS REVENUES	-	-	-	-
		Revenue Total			-	-	-	-
4480	SOLID WASTE FUND	Total			-	-	-	-
4490	SOLID WASTE DISPOSAL	Revenue	33000	INTERGOVERNMENTAL REVENUES	-	-	-	-
			34000	CHARGES FOR SERVICES	(25,351,193)	(5,852,020)	(5,777,735)	74,286
			36000	MISCELLANEOUS REVENUES	(83,845)	(15,917)	(14,781)	1,136
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	-	-	(6,747)	(6,747)
			39500	DISPOSITION OF FIXED ASSETS	-	-	-	-
			39700	OPERATING TRANSFERS-IN	(25,000)	-	-	-
		Revenue Total			(25,460,038)	(5,867,938)	(5,799,264)	68,674
		Expense	51000	SALARIES & WAGES	9,104,395	1,706,149	1,684,124	(22,025)
			52000	PERSONNEL BENEFITS	2,675,725	561,563	589,214	27,651
			53000	SUPPLIES	4,962,945	966,362	924,025	(42,337)
			54000	OTHER SERVICES & CHARGES	22,692,665	4,281,772	3,671,063	(610,710)
			56000	CAPITAL OUTLAY	704,825	80,454	49,754	(30,700)
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-
			58000	DEBT SERVICE - INTEREST	-	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	3,674,859	574,186	504,903	(69,283)
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
			80100	OPERATING TRANSFERS OUT	261,253	-	-	-
		Expense Total			44,076,668	8,170,487	7,423,084	(747,403)
4490	SOLID WASTE DISPOSAL	Total			18,616,630	2,302,549	1,623,820	(678,729)
4500	SOLID WASTE COLLECTION	Revenue	32000	LICENSES & PERMITS	(2,000)	(1,000)	(2,000)	(1,000)
			34000	CHARGES FOR SERVICES	(84,044,310)	(18,339,261)	(19,076,794)	(737,533)
			36000	MISCELLANEOUS REVENUES	(1,718,500)	(279,720)	(382,389)	(102,669)
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	-	-	-	-
			39500	DISPOSITION OF FIXED ASSETS	-	-	-	-
		Revenue Total			(85,764,810)	(18,619,981)	(19,461,183)	(841,202)
		Expense	51000	SALARIES & WAGES	10,787,312	2,078,318	1,974,110	(104,208)
			52000	PERSONNEL BENEFITS	3,944,598	878,019	841,900	(36,119)
			53000	SUPPLIES	1,354,243	280,239	135,601	(144,639)
			54000	OTHER SERVICES & CHARGES	27,350,486	3,640,457	3,182,891	(457,566)
			56000	CAPITAL OUTLAY	9,206,971	16,661	103,378	86,717
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-
			58000	DEBT SERVICE - INTEREST	-	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	15,989,844	2,366,481	2,627,599	261,119
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
			80100	OPERATING TRANSFERS OUT	855,008	65	-	(65)
		Expense Total			69,488,461	9,260,239	8,865,479	(394,760)
4500	SOLID WASTE COLLECTION	Total			(16,276,348)	(9,359,742)	(10,595,704)	(1,235,962)
4530	SOLID WASTE LANDFILLS	Revenue	34000	CHARGES FOR SERVICES	(160,589)	(1,254)	(280)	974
		Revenue Total			(160,589)	(1,254)	(280)	974
		Expense	51000	SALARIES & WAGES	-	-	-	-
			52000	PERSONNEL BENEFITS	-	-	-	-
			53000	SUPPLIES	23,100	1,104	711	(393)
			54000	OTHER SERVICES & CHARGES	740,766	29,826	13,213	(16,613)
			59000	INTERFUND PAYMENT FOR SERVICES	91,313	16,924	4,007	(12,917)
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
		Expense Total			855,179	47,855	17,931	(29,923)
4530	SOLID WASTE LANDFILLS	Total			694,590	46,601	17,651	(28,950)
4600	GOLF FUND	Revenue	34000	CHARGES FOR SERVICES	(7,542,501)	(790,718)	(935,379)	(144,660)
			36000	MISCELLANEOUS REVENUES	(49,600)	2,213,383	(84,639)	(2,298,023)
			38271	OTHER LONG TERM DEBT PROCEEDS	-	-	-	-
			39500	DISPOSITION OF FIXED ASSETS	-	-	-	-
			39700	OPERATING TRANSFERS-IN	(27,300)	-	-	-
		Revenue Total			(7,619,401)	1,422,665	(1,020,018)	(2,442,683)
		Expense	51000	SALARIES & WAGES	2,063,889	271,250	258,270	(12,980)
			52000	PERSONNEL BENEFITS	532,607	93,315	100,661	7,345
			53000	SUPPLIES	636,610	48,179	36,167	(12,012)
			54000	OTHER SERVICES & CHARGES	2,289,666	79,695	(267,210)	(346,905)
			56000	CAPITAL OUTLAY	1,731,283	112,486	960	(111,526)
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-
			57000	DEBT SERVICE - PRINCIPAL	26,750	-	-	-
			58000	DEBT SERVICE - INTEREST	550	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	360,641	52,800	67,362	14,562
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
			80100	OPERATING TRANSFERS OUT	781,966	-	-	-
		Expense Total			8,423,961	657,725	196,210	(461,515)
4600	GOLF FUND	Total			804,560	2,080,390	(823,808)	(2,904,199)

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
4700 DEVELOPMENT SERVICES		Revenue			(1,345,497)	(77,329)	(634,179)	(556,850)
			32000	LICENSES & PERMITS				-
			33000	INTERGOVERNMENTAL REVENUES				-
			34000	CHARGES FOR SERVICES	(8,910,041)	(1,853,805)	(1,710,290)	143,516
			35000	FINES & FORFEITS	(1,000)	-	(300)	(300)
			36000	MISCELLANEOUS REVENUES	(492,000)	(83,496)	(72,852)	10,644
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST				-
			39500	DISPOSITION OF FIXED ASSETS				-
		Revenue Total			(10,748,538)	(2,014,629)	(2,417,620)	(402,991)
		Expense						
			51000	SALARIES & WAGES	7,057,365	1,342,304	1,294,888	(47,416)
			52000	PERSONNEL BENEFITS	2,395,837	504,232	485,577	(18,654)
			53000	SUPPLIES	70,060	36,227	6,235	(29,992)
			54000	OTHER SERVICES & CHARGES	1,431,088	136,684	104,100	(32,584)
			56000	CAPITAL OUTLAY	358,146	(39,824)	160,127	199,952
			56001	CAPITAL ADDITIONS OFFSET				-
			58000	DEBT SERVICE - INTEREST				-
			59000	INTERFUND PAYMENT FOR SERVICES	2,229,460	167,427	240,059	72,632
			59950	RESERVE FOR BUDGET ADJUSTMENT	23,286	-	-	-
			61000	DEPRECIATION/AMORTIZATION				-
			80100	OPERATING TRANSFERS OUT				-
		Expense Total			13,565,242	2,147,049	2,290,987	143,938
4700 DEVELOPMENT SERVICES	Total				2,816,704	132,420	(126,633)	(259,053)
5100 FLEET SERVICES FUND		Revenue						
			34000	CHARGES FOR SERVICES	(19,706,284)	(2,493,745)	(2,779,975)	(286,231)
			36000	MISCELLANEOUS REVENUES	(7,500)	(820)	(926)	(106)
			39500	DISPOSITION OF FIXED ASSETS				-
		Revenue Total			(19,713,784)	(2,494,564)	(2,780,901)	(286,337)
		Expense						
			51000	SALARIES & WAGES	3,941,427	751,781	708,512	(43,270)
			52000	PERSONNEL BENEFITS	1,377,415	300,567	288,271	(12,297)
			53000	SUPPLIES	7,974,300	1,343,913	1,339,091	(4,822)
			54000	OTHER SERVICES & CHARGES	4,713,754	727,138	896,912	169,774
			58000	DEBT SERVICE - INTEREST				-
			59000	INTERFUND PAYMENT FOR SERVICES	1,643,934	201,335	249,846	48,511
			61000	DEPRECIATION/AMORTIZATION				-
			80100	OPERATING TRANSFERS OUT	9,077	-	-	-
		Expense Total			19,659,907	3,324,735	3,482,631	157,896
5100 FLEET SERVICES FUND	Total				(53,877)	830,171	701,730	(128,441)
5110 FLEET SVCS EQUIP REPL FUND		Revenue						
			34000	CHARGES FOR SERVICES	(1,491,000)	(242,528)	(210,295)	32,233
			36000	MISCELLANEOUS REVENUES	(127,000)	103,910	(20,269)	(124,179)
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST				-
			39500	DISPOSITION OF FIXED ASSETS	(45,000)	(13,361)	(52,493)	(39,132)
		Revenue Total			(1,663,000)	(151,979)	(283,057)	(131,078)
		Expense						
			53000	SUPPLIES				-
			54000	OTHER SERVICES & CHARGES	89,835	16,104	-	(16,104)
			56000	CAPITAL OUTLAY	4,457,199	-	12,860	12,860
			56001	CAPITAL ADDITIONS OFFSET				-
			58000	DEBT SERVICE - INTEREST				-
			61000	DEPRECIATION/AMORTIZATION				-
		Expense Total			4,547,034	16,104	12,860	(3,244)
5110 FLEET SVCS EQUIP REPL FUND	Total				2,884,034	(135,875)	(270,197)	(134,322)
5200 PUBLIC WORKS AND UTILITIES		Revenue						
			34000	CHARGES FOR SERVICES	(10,070,244)	(3,225,183)	(3,135,897)	89,286
			36000	MISCELLANEOUS REVENUES	(8,000)	(1,691)	(2,925)	(1,234)
			39700	OPERATING TRANSFERS-IN	(73,529)	-	-	-
		Revenue Total			(10,151,773)	(3,226,874)	(3,138,822)	88,052
		Expense						
			51000	SALARIES & WAGES	1,846,615	362,525	330,761	(31,764)
			52000	PERSONNEL BENEFITS	628,106	136,988	131,245	(5,743)
			53000	SUPPLIES	712,716	115,218	112,570	(2,648)
			54000	OTHER SERVICES & CHARGES	1,745,402	305,070	233,304	(71,766)
			56000	CAPITAL OUTLAY	45,000	-	45,000	45,000
			56001	CAPITAL ADDITIONS OFFSET				-
			59000	INTERFUND PAYMENT FOR SERVICES	5,120,681	1,278,212	1,323,677	45,465
			80100	OPERATING TRANSFERS OUT				-
		Expense Total			10,098,521	2,198,014	2,176,557	(21,456)
5200 PUBLIC WORKS AND UTILITIES	Total				(53,252)	(1,028,860)	(962,265)	66,596
5300 IT FUND		Revenue						
			33000	INTERGOVERNMENTAL REVENUES			(128,348)	(128,348)
			34000	CHARGES FOR SERVICES	(15,703,392)	(2,639,515)	(3,936,161)	(1,296,647)
			36000	MISCELLANEOUS REVENUES	(233,299)	-	(38,748)	(38,748)
		Revenue Total			(15,936,691)	(2,639,515)	(4,103,257)	(1,463,743)
		Expense						
			51000	SALARIES & WAGES	5,907,213	1,063,226	1,150,260	87,034
			52000	PERSONNEL BENEFITS	1,824,667	378,351	376,156	(2,195)
			53000	SUPPLIES	110,600	17,393	10,048	(7,345)
			54000	OTHER SERVICES & CHARGES	7,340,484	3,061,998	2,839,091	(222,907)
			56000	CAPITAL OUTLAY	90,000	-	-	-
			56001	CAPITAL ADDITIONS OFFSET				-

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
5300	IT FUND	Expense	58000	DEBT SERVICE - INTEREST	-	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	1,154,646	79,574	93,688	14,114
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
			80100	OPERATING TRANSFERS OUT	-	-	-	-
		Expense Total			16,427,610	4,600,543	4,469,244	(131,299)
5300	IT FUND	Total			490,919	1,961,029	365,987	(1,595,042)
5310	IT CAPITAL REPLACEMENT FUND	Revenue	34000	CHARGES FOR SERVICES	-	-	-	-
			36000	MISCELLANEOUS REVENUES	(66,000)	32,365	(15,141)	(47,506)
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	-	-	-	-
		Revenue Total			(66,000)	32,365	(15,141)	(47,506)
		Expense	53000	SUPPLIES	340,473	25,562	16,370	(9,191)
			54000	OTHER SERVICES & CHARGES	68,105	-	-	-
			56000	CAPITAL OUTLAY	1,784,448	796,917	356,254	(440,663)
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
		Expense Total			2,193,026	822,479	372,624	(449,854)
5310	IT CAPITAL REPLACEMENT FUND	Total			2,127,026	854,843	357,483	(497,360)
5400	REPROGRAPHICS FUND	Revenue	34000	CHARGES FOR SERVICES	-	-	-	-
			36000	MISCELLANEOUS REVENUES	-	-	(2)	(2)
		Revenue Total			-	-	(2)	(2)
		Expense	51000	SALARIES & WAGES	-	-	-	-
			52000	PERSONNEL BENEFITS	-	-	-	-
			53000	SUPPLIES	-	-	3	3
			54000	OTHER SERVICES & CHARGES	-	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	-	-	59	59
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
		Expense Total			-	-	62	62
5400	REPROGRAPHICS FUND	Total			-	-	60	60
5500	PURCHASING AND CONTRACTS	Revenue	34000	CHARGES FOR SERVICES	(1,430,205)	(375,342)	(357,576)	17,765
			35000	FINES & FORFEITS	(60,000)	(35,916)	(33,766)	2,149
			36000	MISCELLANEOUS REVENUES	-	-	(453)	(453)
			39700	OPERATING TRANSFERS-IN	-	-	-	-
		Revenue Total			(1,490,205)	(411,257)	(391,796)	19,462
		Expense	51000	SALARIES & WAGES	917,672	173,895	180,380	6,485
			52000	PERSONNEL BENEFITS	304,761	66,956	67,400	443
			53000	SUPPLIES	7,150	16	-	(16)
			54000	OTHER SERVICES & CHARGES	73,160	1,216	7,884	6,669
			59000	INTERFUND PAYMENT FOR SERVICES	173,273	20,839	27,770	6,931
		Expense Total			1,476,016	262,921	283,433	20,512
5500	PURCHASING AND CONTRACTS	Total			(14,189)	(148,336)	(108,362)	39,973
5600	ACCOUNTING SERVICES	Revenue	34000	CHARGES FOR SERVICES	(6,079,945)	(431,382)	(885,981)	(454,599)
			36000	MISCELLANEOUS REVENUES	(180,000)	(48,645)	(27,601)	21,045
		Revenue Total			(6,259,945)	(480,027)	(913,582)	(433,554)
		Expense	51000	SALARIES & WAGES	3,670,370	708,491	677,117	(31,375)
			52000	PERSONNEL BENEFITS	1,266,634	271,474	262,398	(9,075)
			53000	SUPPLIES	24,700	7,401	4,311	(3,091)
			54000	OTHER SERVICES & CHARGES	553,196	38,006	47,152	9,146
			59000	INTERFUND PAYMENT FOR SERVICES	655,050	71,172	87,599	16,427
			80100	OPERATING TRANSFERS OUT	20,739	-	-	-
		Expense Total			6,190,689	1,096,545	1,078,576	(17,968)
5600	ACCOUNTING SERVICES	Total			(69,256)	616,518	164,995	(451,523)
5700	SPOKANE 311	Revenue	34000	CHARGES FOR SERVICES	(2,195,541)	(570,731)	(548,888)	21,843
			36000	MISCELLANEOUS REVENUES	-	-	-	-
		Revenue Total			(2,195,541)	(570,731)	(548,888)	21,843
		Expense	51000	SALARIES & WAGES	1,131,321	237,187	196,888	(40,298)
			52000	PERSONNEL BENEFITS	416,889	95,680	91,805	(3,874)
			53000	SUPPLIES	15,279	691	2,679	1,988
			54000	OTHER SERVICES & CHARGES	73,083	(48,364)	4,384	52,748
			59000	INTERFUND PAYMENT FOR SERVICES	510,184	64,997	84,911	19,913
			59950	RESERVE FOR BUDGET ADJUSTMENT	12,821	-	-	-
			80100	OPERATING TRANSFERS OUT	35,822	-	-	-
		Expense Total			2,195,399	350,191	380,668	30,477
5700	SPOKANE 311	Total			(142)	(220,540)	(168,220)	52,320
5750	OFFICE OF PERFORMANCE MGMT	Revenue	34000	CHARGES FOR SERVICES	(1,317,490)	(374,187)	(329,373)	44,815
		Revenue Total			(1,317,490)	(374,187)	(329,373)	44,815
		Expense	51000	SALARIES & WAGES	780,561	160,370	159,852	(518)
			52000	PERSONNEL BENEFITS	237,901	52,799	57,321	4,522
			53000	SUPPLIES	3,900	105	-	(105)
			54000	OTHER SERVICES & CHARGES	140,861	12,664	31,685	19,021
			59000	INTERFUND PAYMENT FOR SERVICES	142,524	12,095	24,414	12,319
		Expense Total			1,305,747	238,034	273,273	35,239
5750	OFFICE OF PERFORMANCE MGMT	Total			(11,743)	(136,153)	(56,100)	80,054

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
5800 RISK MANAGEMENT FUND	Revenue		34000	CHARGES FOR SERVICES	(7,497,144)	(1,873,831)	(1,874,286)	(455)
			36000	MISCELLANEOUS REVENUES	(171,000)	48,413	(21,312)	(69,725)
		Revenue Total			(7,668,144)	(1,825,418)	(1,895,598)	(70,180)
	Expense		51000	SALARIES & WAGES	84,796	(74,717)	17,877	92,594
			52000	PERSONNEL BENEFITS	17,345	(50,754)	8,416	59,170
			53000	SUPPLIES	500	122	-	(122)
			54000	OTHER SERVICES & CHARGES	7,050,650	3,265,898	3,157,856	(108,043)
			59000	INTERFUND PAYMENT FOR SERVICES	245,699	13,770	11,607	(2,163)
			80100	OPERATING TRANSFERS OUT	206	-	-	-
		Expense Total			7,399,196	3,154,320	3,195,756	41,436
5800 RISK MANAGEMENT FUND Total					(268,948)	1,328,902	1,300,158	(28,744)
5810 WORKERS' COMPENSATION FUND	Revenue		33000	INTERGOVERNMENTAL REVENUES	(100,000)	(11,177)	(47,363)	(36,186)
			34000	CHARGES FOR SERVICES	(7,294,421)	(1,765,672)	(1,823,605)	(57,933)
			36000	MISCELLANEOUS REVENUES	(245,500)	58,878	(33,633)	(92,511)
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	(60,000)	-	-	-
			Revenue Total			(7,699,921)	(1,717,972)	(1,904,601)
	Expense		51000	SALARIES & WAGES	312,820	89,248	40,542	(48,706)
			52000	PERSONNEL BENEFITS	116,285	21,101	13,272	(7,830)
			53000	SUPPLIES	14,535	1,367	1,080	(286)
			54000	OTHER SERVICES & CHARGES	7,276,004	1,500,857	2,265,713	764,856
			59000	INTERFUND PAYMENT FOR SERVICES	217,434	11,511	24,370	12,859
	Expense Total			7,937,078	1,624,084	2,344,977	720,893	
5810 WORKERS' COMPENSATION FUND Total					237,157	(93,888)	440,376	534,264
5820 UNEMPLOYMENT COMPENSATION FUND	Revenue		34000	CHARGES FOR SERVICES	(530,829)	-	(132,707)	(132,707)
			36000	MISCELLANEOUS REVENUES	-	-	1,176	1,176
		Revenue Total			(530,829)	-	(131,531)	(131,531)
	Expense		51000	SALARIES & WAGES	11,147	2,231	2,211	(20)
			52000	PERSONNEL BENEFITS	3,150	678	675	(3)
			54000	OTHER SERVICES & CHARGES	512,500	1,795	1,500	(295)
		59000	INTERFUND PAYMENT FOR SERVICES	8,532	308	996	688	
	Expense Total			535,329	5,012	5,382	370	
5820 UNEMPLOYMENT COMPENSATION FUND Total					4,500	5,012	(126,149)	(131,161)
5830 EMPLOYEES BENEFITS FUND	Revenue		34000	CHARGES FOR SERVICES	(52,882,826)	(12,754,897)	(13,075,716)	(320,818)
			36000	MISCELLANEOUS REVENUES	(2,195,500)	(417,453)	(521,460)	(104,006)
		Revenue Total			(55,078,326)	(13,172,351)	(13,597,175)	(424,825)
	Expense		51000	SALARIES & WAGES	295,207	61,452	59,475	(1,977)
			52000	PERSONNEL BENEFITS	107,731	24,862	20,189	(4,673)
			53000	SUPPLIES	13,530	2,054	2,910	855
			54000	OTHER SERVICES & CHARGES	54,350,130	12,657,490	13,450,388	792,899
			59000	INTERFUND PAYMENT FOR SERVICES	665,764	10,451	28,309	17,858
		Expense Total			55,432,362	12,756,309	13,561,271	804,962
5830 EMPLOYEES BENEFITS FUND Total					354,036	(416,042)	(35,904)	380,137
5900 FACILITIES MANAGEMENT FUND OPS	Revenue		34000	CHARGES FOR SERVICES	(4,984,587)	(1,291)	(7,466)	(6,175)
			36000	MISCELLANEOUS REVENUES	(586,089)	(40,333)	(27,799)	12,534
			39500	DISPOSITION OF FIXED ASSETS	-	-	-	-
			39700	OPERATING TRANSFERS-IN	-	-	-	-
			Revenue Total			(5,570,676)	(41,624)	(35,265)
	Expense		51000	SALARIES & WAGES	1,429,140	253,961	274,285	20,324
			52000	PERSONNEL BENEFITS	525,280	109,600	115,830	6,230
			53000	SUPPLIES	233,914	27,402	44,733	17,331
			54000	OTHER SERVICES & CHARGES	2,547,931	163,417	269,463	106,046
			56000	CAPITAL OUTLAY	150,000	-	-	-
			59000	INTERFUND PAYMENT FOR SERVICES	1,472,710	119,558	158,947	39,389
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
			80100	OPERATING TRANSFERS OUT	129,859	-	-	-
			Expense Total			6,488,834	673,939	863,258
5900 FACILITIES MANAGEMENT FUND OPS Total					918,158	632,315	827,993	195,678
5901 ASSET MANAGEMENT FUND CAPITAL	Revenue		36000	MISCELLANEOUS REVENUES	-	-	0	0
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	-	-	-	-
			38271	OTHER LONG TERM DEBT PROCEEDS	-	-	-	-
			39700	OPERATING TRANSFERS-IN	(8,442,022)	(263,639)	(308,292)	(44,653)
			Revenue Total			(8,442,022)	(263,639)	(308,292)
	Expense		53000	SUPPLIES	939,503	-	557,480	557,480
			56000	CAPITAL OUTLAY	5,687,338	527,632	5,141	(522,492)
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-
			57000	DEBT SERVICE - PRINCIPAL	7,318,396	-	-	-
			58000	DEBT SERVICE - INTEREST	1,123,626	-	-	-
	61000	DEPRECIATION/AMORTIZATION	-	-	-	-		
	80100	OPERATING TRANSFERS OUT	6,800,000	1,413	-	(1,413)		
	Expense Total			21,868,863	529,046	562,621	33,575	
5901 ASSET MANAGEMENT FUND CAPITAL Total					13,426,841	265,406	254,329	(11,077)
5902 PROPERTY ACQUISITION POLICE	Revenue		36000	MISCELLANEOUS REVENUES	-	-	-	-

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values				
					Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance	
5902	PROPERTY ACQUISITION POLICE	Revenue	37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	-	-	-	-	
			38271	OTHER LONG TERM DEBT PROCEEDS	(2,422,380)	-	-	-	
			39500	DISPOSITION OF FIXED ASSETS	-	-	(38,760)	(38,760)	
			39700	OPERATING TRANSFERS-IN	(148,410)	-	-	-	
			Revenue Total			(2,570,790)	-	(38,760)	(38,760)
		Expense	53000	SUPPLIES	1,272,221	4,651	121,597	116,945	
			54000	OTHER SERVICES & CHARGES	977,706	-	30,000	30,000	
			56000	CAPITAL OUTLAY	2,993,400	222,301	768,183	545,883	
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-	
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-	
			80100	OPERATING TRANSFERS OUT	-	-	-	-	
	Expense Total			5,243,327	226,952	919,780	692,828		
	5902 PROPERTY ACQUISITION POLICE Total		2,672,537	226,952	881,020	654,068			
5903	PROPERTY ACQUISITION FIRE	Revenue	36000	MISCELLANEOUS REVENUES	-	-	-	-	
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	-	-	-	-	
			38271	OTHER LONG TERM DEBT PROCEEDS	(1,000,000)	-	-	-	
			39700	OPERATING TRANSFERS-IN	(9,001,125)	-	-	-	
			Revenue Total		(10,001,125)	-	-	-	
		Expense	53000	SUPPLIES	2,937,624	328,179	139,241	(188,939)	
			54000	OTHER SERVICES & CHARGES	38,000	-	(57,904)	(57,904)	
			56000	CAPITAL OUTLAY	7,521,901	99,762	39,010	(60,752)	
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-	
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-	
			80100	OPERATING TRANSFERS OUT	-	-	-	-	
	Expense Total			10,497,525	427,941	120,347	(307,594)		
	5903 PROPERTY ACQUISITION FIRE Total		496,400	427,941	120,347	(307,594)			
5904	FACILITIES CAPITAL	Revenue	33000	INTERGOVERNMENTAL REVENUES	(290,218)	-	-	-	
			34000	CHARGES FOR SERVICES	(264,673)	-	-	-	
			36000	MISCELLANEOUS REVENUES	-	-	-	-	
			37000	GAIN/LOSS/INC/EXP-PROPR/TRUST	-	-	-	-	
			39700	OPERATING TRANSFERS-IN	(538,472)	(5,956)	(115,386)	(109,430)	
			Revenue Total		(1,093,363)	(5,956)	(115,386)	(109,430)	
		Expense	53000	SUPPLIES	132,677	-	-	-	
			54000	OTHER SERVICES & CHARGES	1,886,608	(97,518)	395,824	493,342	
			56000	CAPITAL OUTLAY	444,770	-	(107,432)	(107,432)	
			56001	CAPITAL ADDITIONS OFFSET	-	-	-	-	
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-	
80100	OPERATING TRANSFERS OUT		-	-	-	-			
	Expense Total		2,464,055	(97,518)	288,391	385,910			
	5904 FACILITIES CAPITAL Total		1,370,692	(103,474)	173,005	276,480			
6010	FINCH MEMORIAL ARBORETUM FUND	Revenue	36000	MISCELLANEOUS REVENUES	(75,000)	(3,963)	(8,683)	(4,720)	
		Revenue Total			(75,000)	(3,963)	(8,683)	(4,720)	
		Expense	54000	OTHER SERVICES & CHARGES	75,000	-	-	-	
		Expense Total			75,000	-	-	-	
	6010 FINCH MEMORIAL ARBORETUM FUND Total		-	(3,963)	(8,683)	(4,720)			
6100	RETIREMENT	Revenue	34000	CHARGES FOR SERVICES	(30,000)	(7,264)	-	7,264	
			36000	MISCELLANEOUS REVENUES	(39,922,660)	582,694	(11,553,057)	(12,135,751)	
			Revenue Total		(39,952,660)	575,430	(11,553,057)	(12,128,487)	
		Expense	51000	SALARIES & WAGES	401,836	60,539	75,199	14,660	
			52000	PERSONNEL BENEFITS	126,309	23,843	29,160	5,317	
			53000	SUPPLIES	5,250	479	468	(10)	
			54000	OTHER SERVICES & CHARGES	45,947,000	11,177,434	10,530,534	(646,900)	
			59000	INTERFUND PAYMENT FOR SERVICES	-	-	-	-	
			61000	DEPRECIATION/AMORTIZATION	17,000	4,244	-	(4,244)	
				Expense Total		46,497,395	11,266,539	10,635,361	(631,178)
				6100 RETIREMENT Total		6,544,735	11,841,969	(917,696)	(12,759,665)
6200	FIREFIGHTERS' PENSION FUND	Revenue	33000	INTERGOVERNMENTAL REVENUES	(550,000)	-	-	-	
			36000	MISCELLANEOUS REVENUES	(2,927,061)	(536,197)	(92,092)	444,105	
			Revenue Total		(3,477,061)	(536,197)	(92,092)	444,105	
		Expense	51000	SALARIES & WAGES	111,332	27,761	23,023	(4,738)	
			53000	SUPPLIES	1,365	24	61	37	
			54000	OTHER SERVICES & CHARGES	5,375,388	1,072,011	1,038,738	(33,273)	
			59000	INTERFUND PAYMENT FOR SERVICES	40,000	6,382	-	(6,382)	
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-	
				Expense Total		5,528,084	1,106,179	1,061,822	(44,356)
			6200 FIREFIGHTERS' PENSION FUND Total		2,051,023	569,981	969,730	399,749	
		6230	BUILDING CODE RECORDS MGMT	Revenue	38600	COURT REMITTANCES	-	-	-
38930	CUSTODIAL TYPE COLLECTIONS				(60,000)	(13,128)	(9,595)	3,533	
	Revenue Total				(60,000)	(13,128)	(9,595)	3,533	
Expense	54000			OTHER SERVICES & CHARGES	60,000	7,380	5,625	(1,755)	
	Expense Total		60,000	7,380	5,625	(1,755)			
	6230 BUILDING CODE RECORDS MGMT Total		-	(5,748)	(3,970)	1,778			

DEPTCode	Long Description	Type Acct Type	TYPECode	Long Description	Values			
					Sum of 2026 Amended Budget	Sum of 2026 YTD Budget	Sum of 2026 YTD Actuals	Sum of 2026 YTD Variance
6250 MUNICIPAL COURT		Revenue	38600	COURT REMITTANCES	(1,489,800)	(275,108)	(262,080)	13,028
		Revenue Total			(1,489,800)	(275,108)	(262,080)	13,028
		Expense	54000	OTHER SERVICES & CHARGES	1,489,800	205,947	193,682	(12,264)
		Expense Total			1,489,800	205,947	193,682	(12,264)
6250 MUNICIPAL COURT	Total				-	(69,162)	(68,398)	763
6300 POLICE PENSION		Revenue	33000	INTERGOVERNMENTAL REVENUES	(95,000)	-	-	-
			36000	MISCELLANEOUS REVENUES	(3,104,620)	(390,516)	(241,788)	148,728
		Revenue Total			(3,199,620)	(390,516)	(241,788)	148,728
		Expense	51000	SALARIES & WAGES	279,853	70,547	70,127	(420)
			53000	SUPPLIES	1,620	21	53	32
			54000	OTHER SERVICES & CHARGES	3,392,825	862,264	663,269	(198,994)
			59000	INTERFUND PAYMENT FOR SERVICES	42,800	6,721	-	(6,721)
			61000	DEPRECIATION/AMORTIZATION	-	-	-	-
		Expense Total			3,717,098	939,552	733,449	(206,103)
6300 POLICE PENSION	Total				517,478	549,036	491,661	(57,375)
6730 PARKING & BUSINESS IMPROV DIST		Revenue	36000	MISCELLANEOUS REVENUES	-	-	(1,648,027)	(1,648,027)
		Revenue Total			-	-	(1,648,027)	(1,648,027)
		Expense	54000	OTHER SERVICES & CHARGES	75,000	16,372	-	(16,372)
		Expense Total			75,000	16,372	-	(16,372)
6730 PARKING & BUSINESS IMPROV DIST	Total				75,000	16,372	(1,648,027)	(1,664,399)
Grand Total					211,425,684	303,948,622	(15,538,412)	(319,487,034)

The Workers' Compensation fund and the Employee Benefits fund are trending over budget and will be looked at further.

Capital Improvement Program: FY 2026 Project Status Report

Sum of 2026				
Department-Section *	CIP-Project *	Total	Update	Status
0410-700 - Facilities	FAC-2023-1544 - City Hall Reconfiguration Implementation	500,000		In Progress
	FAC-2024-1703 - City Hall Fire Panel Replacement	100,887		In Progress
	FAC-2024-1697 - City Hall HVAC Control System Upgrades (formerly Citywide HVAC Controls Upgrade PhI)	132,677		In Progress
0410-700 - Facilities Total		733,564		
0680-150 - Police Facilities	SPD-2022-1545 - Police Academy Upgrades & Remodel	20,000	May be cancelled, unable to complete with other critical needs	Delayed
0680-150 - Police Facilities Total		20,000		
0680-800 - Police Capital	SPD-2012-224 - SPD Fleet	1,475,130	Delayed until 12/1/2026 need access to Debt funding	Delayed
	SPD-2014-177 - Specialty Team Protective Gear/Equipment and Gun Replacement	605,750	Some orders in progress, processing critical need only, delaying some purchases	In Procurement
	SPD-2014-190 - Desktop/Laptop Computers	273,500	Procurement review in progress, processing critical need only, delaying some purchases	In Progress
	SPD-2022-1566 - Department Software & Large IT Equipment	896,410	Delayed until 12/1/2026 need access to Debt funding	Delayed
0680-800 - Police Capital Total		3,250,790		
1400-600 - Parks Capital	PKS-2012-298 - Ops - Manito Gaiser Conservatory Heating & Glass Replacement	250,000	furnace replacement in construction.	In Progress
	PKS-2012-333 - Ops - Cannon Hill Park Irrigation & Pond	1,975,000	seeking construction bids for irrigation system now.	In Procurement
	PKS-2013-136 - Rec - Make Beacon Hill Public - Phase 2	375,000	awaiting NTP for construction. Starting mid-spring	Delayed
	PKS-2014-43 - Rec - Corbin Art Center Improvements	85,000	procuring architect for veranda repairs	In Procurement
	PKS-2015-137 - Rec - Dwight Merkel Synthetic Field Enhancements	191,352	ongoing artificial field turf replacement payment	Recurring
	PKS-2017-61 - Ops - High Bridge Disc Golf Course Renovation Project	20,000	in design now. Construction in Q3 2026	In Progress
	PKS-2022-1653 - Riverfront Park Post Street Parking Lot Renovation	350,000	Heating system contracted and in construction.	In Progress
	PKS-2022-1654 - Systemwide Irrigation Replacements (Neighborhood Park Improvement Program)	250,000	Design for Harmon / Audubon to begin Q3 2026	Not Started
	PKS-2022-1655 - Systemwide Playground Replacements (Neighborhood Park Improvement Program)	675,000	Coeur d Alene, & Whittier Park. In construction for Comstock Park Swings	In Progress
	PKS-2022-1656 - Systemwide Restroom Replacements & Enhancements (Neighborhood Park Improvement Program)	675,000	In design for new restrooms at Harmon, Lincoln, Coeur d Alene park. Bidding construction for BA Clark Park. In planning for Westgate Park.	In Progress
	PKS-2022-1657 - Systemwide Park Amenity Upgrades (Neighborhood Park Improvement Program)	250,000	Bidding construction for new sport court @ Whittier Park. Planning for new courts @ AM Cannon & Friendship Park. Bidding for construction of new pathway along south side of Franklin Park.	In Procurement
	PKS-2022-1659 - New Neighborhood Parks (Neighborhood Park Improvement Program)	3,900,000	design complete. Bidding meadowglen park for construction. Construction start anticipated in July.	In Procurement
	PKS-2022-1661 - Strategic Park Land Acquisition (Neighborhood Park Improvement Program)	125,000	placing funding into reserve for future acquisitions.	Recurring
PKS-2022-1662 - Minor Park Maintenance Projects (Neighborhood Park Improvement Program)	500,000	ongoing improvement.	Recurring	
PKS-2022-1663 - Minor Aquatic Facility Maintenance Projects (Neighborhood Park Investment Program)	100,000	bidding pool deck & mechanical system repairs.	In Procurement	
PKS-2012-303 - Rec - Southeast Sports Complex Renovations	150,000	awaiting adjacent developer prior to improving pathway	Not Started	
1400-600 - Parks Capital Total		9,871,352		
1400-700 - Golf	GLF-2013-62 - Golf - On Course Renovations	500,000	no work until Q2/Q3 2026	Not Started
	GLF-2013-63 - Golf - Facilities Renovations	150,000	no work until Q2/Q3 2026	Not Started
1400-700 - Golf Total		650,000		
1970-800 - Fire Capital	SFD-2012-362 - Apparatus: Large Fire Department Response	1,000,000	Ordered	In Progress
	SFD-2012-444 - Equipment: Personal Protective Equip (Structural)	527,027	Procurement requests in progress	In Procurement

Capital Improvement Program: FY 2026 Project Status Report

Sum of 2026				
Department-Section *	CIP-Project *	Total	Update	Status
1970-800 - Fire Capital	SFD-2012-449 - Equipment: Incident Management System (IMS) for Fire Facilities & Apparatus	371,754	Procurement requests in progress	In Progress
	SFD-2012-451 - Equipment: Apparatus, Operations & Training	1,017,696	Procurement requests in progress	In Progress
	SFD-2023-1585 - Self Contained Breathing Apparatus (SCBA) Replacement	198,648	delayed with anticipation of Debt payments	Delayed
	SFD-2025-1854 - SFD EMS Equipment	86,000	Equipment being ordered	In Procurement
1970-800 - Fire Capital Total		3,201,125		
5200-400 - Streets Capital (Arterial)	STR-2012-100 - Minor Construction Assistance	75,000		In Progress
	STR-2014-23 - Traffic Calming Program	3,000,000		In Progress
	STR-2016-33 - Transportation Benefit District (TBD) Sidewalk Program	75,000		In Progress
	STR-2019-88 - Flexible Arterial Maintenance Program	3,300,000		Not Started
	STR-2020-24 - Sherman / 5th Ave. Traffic Signal	10,000		Not Started
	STR-2022-1530 - Annual Arterial Street Maintenance Plan	5,000,000		In Progress
	STR-2023-1667 - Monroe St. Bridge Prevention	250,000		In Progress
	STR-2023-1668 - Assembly / Francis / Nine Mile Roundabout	200,000		Not Started
	STR-2023-1769 - Safe Streets for Spokane	5,000,000		In Progress
	STR-2024-1670 - Thorpe Tunnel Preliminary Engineering	150,000		In Progress
	STR-2024-1676 - Sunset Highway Path - Deer Heights to Spotted Rd.	460,000		In Progress
	STR-2024-1677 - Sunset Highway Path - Spotted Rd. to Royal St.	60,000		In Progress
	STR-2024-1692 - 3rd - Stevens to Division G&O	60,000		In Progress
	STR-2024-1695 - Washington - 9th to 3rd G&O	75,000		In Progress
	STR-2024-1770 - Sprague - Freya to Havana; Alki/Broadway - Freya to Havana	60,000		In Progress
	STR-2014-29 - Millwood Trail, from SCC to Felts Field	384,000		In Progress
	STR-2015-17 - Ray-Thor St, 17th Ave to Hartson Ave	3,271,000		Delayed
	STR-2012-99 - General Engineering-Street	684,000		In Progress
	STR-2016-79 - Riverside Avenue, Monroe St to Wall St.	1,613,000		In Progress
	STR-2018-6 - Spokane Falls Blvd – Post to Division	500,000		In Progress
	STR-2018-17 - Aubrey L. White Parkway, Downriver to Treatment Plant	60,000		In Progress
	STR-2018-3 - Wellesley Ave, Freya St to Havana St	360,000		In Progress
	STR-2020-18 - Meadow Lane Rd. / US 195 Intersection	100,000		In Progress
	STR-2020-20 - Freya Ave. / Palouse Highway Roundabout	970,000		In Progress
	STR-2020-4 - NSC - Ralph Street Improvements	320,000		In Progress
	STR-2021-6 - Riverside Ave., Grant to Sherman	125,000		In Progress
	STR-2021-3 - Boone Ave. Protected Bike Lanes - Howard to Ruby	200,000		Not Started
	STR-2012-68 - Fish Lake Trail - Phase 3b	50,000		Not Started
	STR-2023-1693 - 3rd Ave - Walnut to Stevens and Stevens St-8th to 3rd G&O	3,406,000		In Progress
	STR-2024-1672 - Fish Lake Trail to Centennial Trail Connection - Phase 1	4,340,000		In Progress
	STR-2025-1804 - Driscoll Sidewalk - Garland to Wellesley	1,663,000		In Progress
STR-2024-1805 - High Visibility Crosswalks	1,656,000		In Progress	

Capital Improvement Program: FY 2026 Project Status Report

Sum of 2026				
Department-Section *	CIP-Project *	Total	Update	Status
5200-400 - Streets Capital (Arterial)	STR-2024-1806 - Spokane School Walk Routes	1,819,899		In Progress
	STR-2024-1807 - Sacajawea Middle School Safe Routes to School	192,900		In Progress
	STR-2025-1815 - 29th Ave - SE Blvd to Ray	362,200		In Progress
	STR-2024-1808 - Flett Middle School SRTS	210,000		In Progress
	STR-2025-1818 - Myrtle St - Wellesley to Rowan and Rowan - Sycamore to Myrtle	700,000		In Progress
	STR-2025-1819 - Haven/Market Two-way Conversion	75,000		In Progress
	STR-2025-1817 - Division St Bus Rapid Transit (BRT) Active Transport	500,000		In Progress
	STR-2025-1821 - Sprague Ave - Post to Division	50,000		In Progress
	STR-2025-1820 - Rowan at Maple & Ash Traffic Signals	1,230,000		In Progress
	STR-2023-1766 - Bridge Deck Repair Bundle - Greene-Freya-Havana	2,300,000		In Progress
	STR-2024-1768 - North Hillyard Sidewalk	905,000		In Progress
	STR-2024-1673 - Fish Lake Trail to Centennial Trail Connection - Phase 2	300,000		In Progress
	STR-2024-1691 - 16th / 17th / Grandview Realignment	810,000		In Progress
	STR-2024-1579 - Chestnut Bridge Scour Damage Repair	70,000		In Progress
	STR-2024-1580 - Arterial Pedestrian Hybrid Beacons	80,000		In Progress
	STR-2022-1476 - Pacific Ave. Greenway - Howard to Sherman	5,216,000		In Progress
	STR-2024-1578 - Latah Bridge Rehabilitation	1,000,000		In Progress
	STR-2022-1477 - Cook St. Greenway - Illinois to Francis	100,000		In Progress
	STR-2022-1478 - US 195 / Inland Empire Way	25,000		In Progress
	STR-2025-1812 - 27x2027 Bike Network	450,000		In Progress
5200-400 - Streets Capital (Arterial) Total		53,872,999		
5300-500 - IT Replacement	ITD-2015-143 - Datacenter Hardware Upgrades - IPL:203	388,875	No payment yet	In Progress
	ITD-2015-148 - Desktop Replacement Program	332,318	Spent \$50,537	In Progress
	ITD-2015-149 - Network Hardware Upgrades - MPLs 46 187 63 57	409,892	No payment yet	In Progress
	ITD-2015-150 - Server/Storage Hardware Upgrades	318,787	No payment yet	In Progress
	ITD-2019-89 - Fiber Network Infrastructure Upgrades	250,000		Not Started
5300-500 - IT Replacement Total		1,699,872		
5200-300 - Street Maintenance (Replaced)	STR-2020-66 - 6-Wheel Traffic Truck	200,000	Pivoted to purchase 2 Toyota BZs and F350 went to Council 3-16-26	Not Started
	STR-2020-84 - Replacement Street Sweeper	400,000	On Order - going to Council on 4-13-26	In Progress
	STR-2020-87 - 6-Wheel Flusher/Deicer Freightliner/OMCO	360,000	Pivoted to purchase Wheel Loader - going to Council 4-13-26	Not Started
	STR-2022-1525 - Local Access Grind & Overlay Projects	1,600,000		In Progress
	STR-2022-1526 - Local Access Chip Seal Projects	1,550,000		In Progress
	STR-2022-1564 - Street Capital Enhancement Maintenance Projects	4,100,000		In Progress
	STR-2024-1791 - Streets Liquid Material Storage	850,000	Purchasing Materials now and Working with Vendors for availability	In Progress
	STR-2024-1792 - Erosion Mitigation Austin Rd	60,000	Reviewing Options to fix	In Progress
	STR-2015-23 - 10-Wheel 10-Yd. Dump Trucks	600,000	Not yet ordered	In Procurement
	STR-2020-80 - Replace Wausau Sectional Snowplows	80,000	Not yet ordered	In Procurement
5200-300 - Street Maintenance (Replaced) Total		9,800,000		

Capital Improvement Program: FY 2026 Project Status Report

Sum of 2026		Total	Update	Status
Department-Section *	CIP-Project *			
5200-500 - Water and Hydroelectric Ser	WAT-2012-141 - Plains System New Booster	3,000,000	Construction is nearly complete. Completion expected in Spring of 2026.	In Progress
	WAT-2013-156 - Metering	3,000,000	Meter Replacement Citywide passed 50%	In Progress
	WAT-2013-157 - SCADA System	500,000	Ongoing upgrade improvements	In Progress
	WAT-2013-158 - Water Service Replacement Program	120,000	Ongoing Program	Not Started
	WAT-2013-163 - Tank Rehabilitation Fund	281,000	Ongoing	Not Started
	WAT-2013-174 - Havana Well	5,500,000	Construction expected to begin in May 2026.	In Progress
	WAT-2014-151 - Rebuild Generators #2 and #3 in Powerhouse #1	700,000	RFP underway	In Progress
	WAT-2016-89 - Water Facilities Backup Power Retrofit	100,000	Ongoing Program	In Progress
	WAT-2016-95 - Ray Street Well Station Update	50,000	Design by consultant late 2026	In Progress
	WAT-2017-24 - Riverside Ave, Monroe St to Wall St.	1,100,000	Construction to start in 2026	In Progress
	WAT-2018-146 - Upriver Dam Ops Facility Remodel	1,380,000	In progress.	In Progress
	WAT-2018-1510 - Upriver Dam Spillway Gate Replacement	1,681,800	Design phase underway	In Progress
	WAT-2018-37 - Spokane Falls Blvd, Post to Division Street Main Replacement	200,000	Planning effort is underway.	In Progress
	WAT-2018-43 - Wellesley Avenue, Freya to Havana Street Main Replacement	700,000	Construction expected to begin in April 2026.	In Progress
	WAT-2019-10 - NSC Planning from Spokane River to Sprague Avenue	5,000	Ongoing planning effort.	In Progress
	WAT-2019-13 - 9th & Pine Booster Station	700,000	Completion anticipated May 2026.	In Progress
	WAT-2019-28 - NSC Planning from Interstate 90 to Sprague Avenue	5,000	Ongoing planning effort.	In Progress
	WAT-2019-64 - Water Distribution Main Resiliency & Water Quality Program	500,000	program start April 2026	Not Started
	WAT-2020-14 - NSC - I-90 Water Utility Impacts	75,000	Ongoing project to address utility impacts.	In Progress
	WAT-2020-1514 - Water Distribution System District Metering and Pressure Management Areas	260,000	Ongoing Program 2026 projects awaiting season	Not Started
	WAT-2020-1515 - Distribution System Monitoring	150,000	Ongoing Program	Not Started
	WAT-2020-35 - Fire Storage System Upgrades	150,000	Expected late 2026.	Not Started
	WAT-2020-50 - Part 12 D Recommended Improvement	924,000	Geotechnical contract	In Progress
	WAT-2021-13 - Northwest Terrace PRV's	4,020,000	Completion anticipated May 2026.	In Progress
	WAT-2021-1504 - FERC Part 12-D	50,000	10th Part 12D inspection	In Progress
	WAT-2021-16 - Ray St., 17th to 11th Ave, Main Replacement	1,500,000	Project delayed. Design expected to begin 2028.	Delayed
	WAT-2021-1747 - Station Building Repair	150,000	Ongoing Program	Not Started
	WAT-2021-25 - Northwest Terrace Transmission Main	2,000,000	Completion anticipated May 2026.	In Progress
	WAT-2021-34 - Palouse/Freya Roundabout	50,000	In design by consultant.	In Progress
	WAT-2021-69 - Water Dept. Ops Facility Maintenance and Renovation	2,500,000	Ph1 substantially complete, Ph2 bidding	In Progress
	WAT-2021-75 - Light Vehicles	425,000	Ongoing Program	In Progress
	WAT-2022-1462 - Latah Booster Capacity Improvement	500,000	Design expected to begin this year pending funding.	Not Started
	WAT-2022-1506 - NSC - I-90 Water Crossings	260,000	Ongoing.	In Progress
	WAT-2022-1513 - Upriver Dam FERC Relicensing	512,000	NOI Submitted	In Progress
	WAT-2022-1630 - Electrical Upgrades	150,000	Ongoing Program	Not Started
	WAT-2022-1634 - Excavation and Repair Equipment	1,000,000	Ongoing Program	In Progress
WAT-2023-1626 - Freya Distribution Main (21st to 13th)	100,000	Expected completion early 2026.	In Progress	
WAT-2023-1688 - Grandview Avenue from 17th Ave to 16th Ave Water Main	550,000	Design started.	In Progress	
WAT-2023-1727 - Lower South Hill Utility Study	500,000	Completion anticipated early 2026.	In Progress	
WAT-2023-1736 - Latah from 14th Ave to 7th and Cannon Transmission Main Phase 3	300,000	Design underway.	In Progress	
WAT-2024-1619 - Asset Management Program Implementation	300,000	Framework nearly complete. Completed by end of 26.	In Progress	
WAT-2016-94 - Well Electric Well Station Upgrade	500,000	Study expected to be complete by the end of June 26.	In Progress	
WAT-2021-62 - Electric Vehicles (EV) Charging Station Development	3,100,000	Design phase underway	In Progress	
WAT-2025-1833 - West Plains New Water Service to Private (PFAS)	100,000	Planning effort is underway.	In Progress	
WAT-2025-1855 - NSC - Havana Water Impacts	2,500,000	Design is underway.	In Progress	
WAT-2023-1622 - Thorpe Road Booster Station #2	300,000	Project likely delayed 1-year.	Delayed	

Capital Improvement Program: FY 2026 Project Status Report

Sum of 2026				
Department-Section *	CIP-Project *	Total	Update	Status
5200-500 - Water and Hydroelectric Services	WAT-2022-1461 - Shawnee Booster Station Rebuild	1,500,000	In design.	In Progress
	WAT-2021-22 - Future Development Upsize Water Projects	250,000	Ongoing fund.	In Progress
5200-500 - Water and Hydroelectric Services Total		44,198,800		
5200-700 - Wastewater Management	WWM-2012-11 - Public Sewer Extensions	210,000	Ongoing, unanticipated sewer extensions.	In Progress
	WWM-2012-13 - Rehabilitation Project Fund	350,000	Ongoing, grind/overlays, unanticipated extra storm and sewer improvements this year.	In Progress
	WWM-2012-22 - Bio-Infiltration System Rehabilitation	190,000	Barnes Rd. on target for this year.	In Progress
	WWM-2012-276 - Large Line Rehabilitation from Hydrogen Sulfide Damage	100,000	funds from 2024-25 rolled over to 2026, start late April'26	In Progress
	WWM-2014-112 - RPWRF Building Exterior Rehabilitation and Improvements	5,500,000	currently being designed by consultant	In Progress
	WWM-2014-137 - 100 KW Generator 2026	100,000	In procurement	In Procurement
	WWM-2014-33 - Combined Sewer Overflow (CSO) Outfall Repair	150,000	Project is being rescoped. Likely won't start until 27.	Delayed
	WWM-2015-55 - WSDOT I-90 Stormwater Separation	3,750,000	Design expected to be completed in summer of 26.	In Progress
	WWM-2016-121 - Plant-wide Supply Fan Upgrade/Replacement (Occupied Spaces)	120,000	will be started soon and completed this year	Not Started
	WWM-2016-122 - Air Handling Units Supply and Exhaust (non-occupied)	150,000	will be started soon and completed this year	Not Started
	WWM-2016-130 - Headworks Building and Grit Chambers Odor Control System	2,000,000	re-evaluating project need	Not Started
	WWM-2016-41 - Lift Station Repair and Upgrade Fund	360,000	Ongoing; interim repairs on NW Terrace or NE Lift stations are TBD, Meadow Glen force main may cost more than expected if late in year bid.	In Progress
	WWM-2017-29 - Aubrey L White Parkway Reconstruction	1,720,000	Construction expected to begin in July and completed by fall.	In Progress
	WWM-2017-75 - Mechanical Sewer Rodders	400,000	In procurement	In Progress
	WWM-2018-110 - Boiler Burners and Controls	500,000	one completed; two more in progress	In Progress
	WWM-2018-53 - Spokane Falls Blvd, Post to Division, Sewer Replacement	500,000	Planning effort is underway.	In Progress
	WWM-2018-60 - Riverside Ave, Monroe St to Wall St, Sewer Replacement	400,000	Construction expected to begin in 2026.	In Progress
	WWM-2018-74 - Spokane Falls Blvd, Post to Division	300,000	Planning effort is underway. Stormwater.	In Progress
	WWM-2019-20 - Catch Basin Cleaner Trucks	625,000	Not started- looking at options	In Progress
	WWM-2019-29 - NSC Planning - Interstate 90 to Sprague Avenue	10,000	Ongoing planning effort.	In Progress
	WWM-2019-44 - Underground Injection Control (UIC) Regulation Compliance	175,000	Ongoing UIC Compliance effort. Planned for 2027	In Progress
	WWM-2019-46 - NSC Planning - Sprague Avenue to Spokane River	10,000	Ongoing planning effort.	In Progress
	WWM-2019-56 - Biofilter Media Replacement	160,000	will be done later this year	Not Started
	WWM-2019-7 - Rehabilitation of Combined Sewer Overflow (CSO) Facilities	500,000	should be complete by summer 2026	In Progress
	WWM-2019-71 - Silo Digester No. 3 Mixing System	3,000,000	design work contracted and started	In Progress
	WWM-2019-9 - NSC Planning - Interstate 90 to Sprague Avenue	5,000	Ongoing planning effort.	In Progress
	WWM-2020-16 - NSC - I-90 Sewer Interceptor Crossings	4,000,000	Construction delayed to 2027.	Delayed
	WWM-2020-17 - NSC - I-90 Sewer Utility Impacts	175,000	Ongoing effort to address sewer impacts.	In Progress
	WWM-2020-27 - 1-Ton Dump Truck Purchase	110,000	In procurement	
	WWM-2020-31 - Heavy Construction Van	300,000	Just Started	
	WWM-2020-39 - Sewer Line Replacement	300,000	Ongoing, minor fixes Interceptor CCTV may affect.	In Progress
	WWM-2020-44 - Wind River Force Main Replacement	130,000	Delayed to 2027/2028 pending development progress	Delayed
WWM-2021-1539 - Exterior Cladding Replacement for Digester Eggs 4 and 5	4,000,000	request for design proposal in development	In Progress	
WWM-2021-17 - Study - Downtown Stormwater Relief Phase 2	75,000	Expected to begin late 2026.	In Progress	

Capital Improvement Program: FY 2026 Project Status Report

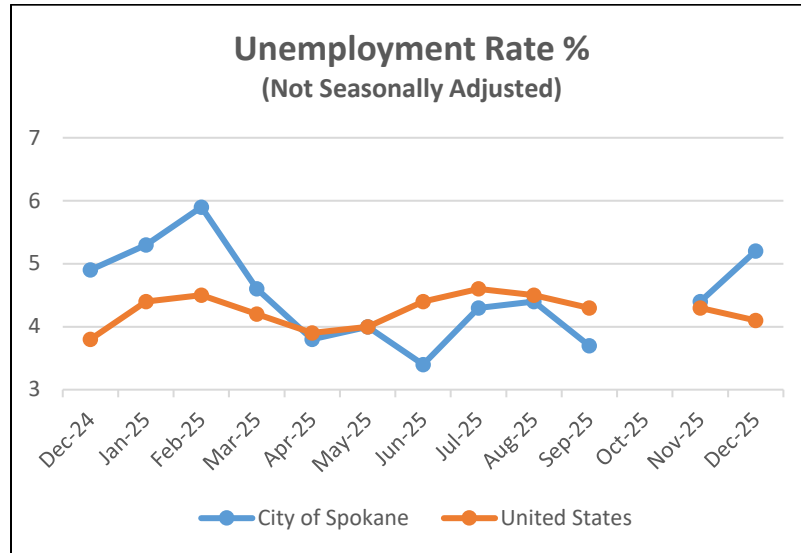
Sum of 2026					
Department-Section *	CIP-Project *	Total	Update	Status	
5200-700 - Wastewater Management	WWM-2021-18 - Washington Basin Stormwater Separation	250,000	Study expected to be complete by the end of 26.	In Progress	
	WWM-2021-20 - Drywell Rehabilitation in Wellhead Protection Zones	1,000,000	Study will be completed in 26 but implementation delayed to 27.	In Progress	
	WWM-2021-37 - WWC SCADA Equipment Upgrades	120,000	Ongoing	In Progress	
	WWM-2022-1479 - Nine Mile Sewer Re-route	3,000,000	Design expected to begin in Summer 2026.	Delayed	
	WWM-2022-1481 - Francis/Assembly/Nine Mile Stormwater Facility	3,000,000	Design expected to begin in Summer 2026.	Delayed	
	WWM-2022-1482 - Five Mile Regional Infiltration Facility (FMRIF) Improvements	1,000,000	Design expected to be complete in 26. CN pending funding.	In Progress	
	WWM-2022-1517 - NW Blvd & Assembly Diversion Modification & PW2 Air Gap	350,000	Design and Construction on target for 2026	In Progress	
	WWM-2022-1521 - Manhole Rehab (Cure-in-Place)	80,000	Working on scope; construction may happen late 2026.	In Progress	
	WWM-2022-1535 - Relocate Plant Water Air Gap	250,000	scoping of this project is being worked on	Not Started	
	WWM-2022-1538 - Biosolids Storage / Alternate Disposal Study	200,000	scoping of this project is being worked on	Not Started	
	WWM-2022-1542 - Silo Digester No. 3 Exterior Cladding	250,000	scoping of this project is being worked on	Not Started	
	WWM-2022-1803 - Swale & UIC Inventory & Management Assessment Study	225,000	RFP eval. Done; started contracting process. Will extend to 2027	In Progress	
	WWM-2023-1592 - Asset Management Program Implementation	300,000	Framework nearly complete. Completed by end of 26.	In Progress	
	WWM-2023-1594 - Sewer Rehabilitation Loan Program	380,000	Ongoing.	In Progress	
	WWM-2023-1595 - Septic Elimination Program	500,000	Ongoing.	In Progress	
	WWM-2023-1598 - Lift Station Elimination to 7 Mile	1,000,000	Ongoing work with developers. CN likely 2027.	In Progress	
	WWM-2023-1613 - Interceptor Inspection, CCTV & Sonar	450,000	2025 work complete. On target for 2026.	In Progress	
	WWM-2023-1687 - Sunset Blvd Bike Path, Spotted to Royal	100,000	Stormwater work canceled as part of the larger project.	In Progress	
	WWM-2023-1785 - Replace MH Rings - Concrete Intersections	90,000	Expected for 2026, will likely need to move up 2027 budget to 2026	In Progress	
	WWM-2023-1801 - 14th & Milton Sewer Access Road	180,000	Depending on local development, may delay to 2027.	Delayed	
	WWM-2024-1742 - Lower South Hill Utility Study	200,000	Study completed summer 2027.	In Progress	
	WWM-2024-1744 - Stormwater Facility Bio-Soil Rehab	100,000	Expected to begin late 2026.	Not Started	
	WWM-2024-1759 - RPWRF Planning and Regulatory Studies	300,000	Ongoing study work.	In Progress	
	WWM-2024-1762 - I&I Master Plan Study	200,000	Study has begun. Expected to be complete in 26.	In Progress	
	WWM-2024-1765 - Latah Siphon at Inland Empire Way	150,000	Design expected to begin in 2026.	Not Started	
	WWM-2024-1779 - DDC Replacement for HVAC Systems	400,000	work on this project is beginning	In Progress	
	WWM-2024-1782 - Laboratory Facility Update	250,000	scoping of this project is underway - timing may change	Not Started	
	WWM-2024-1783 - Operations Console Remodel	200,000	scoping of this project is underway - timing may change	Not Started	
	WWM-2024-1787 - Tube-In-Tube Heaters for Digesters 4 and 5	500,000	scoping of this project is underway - timing may change	Not Started	
	WWM-2024-1796 - CSO 34-1 Plaza	300,000	Construction summer 2026.	In Progress	
	WWM-2024-1798 - Lower South Hill Utility Study	200,000	Complete.	Completed	
	WWM-2024-1800 - Study-Facility Plan - Riverside Park Water Reclamation Facility (RPWRF)	500,000	In progress.	In Progress	
	WWM-2025-1840 - Hollywood Basin Stormwater Separation	700,000	Planning in progress.	In Progress	
	WWM-2025-1828 - Seven Mile Regional Lift Station and Trunks	1,000,000	Construction underway.	In Progress	
	WWM-2023-1689 - Grandview Avenue Sewer 17th to 16th	1,000,000	May be delayed to 2027.	Delayed	
	WWM-2021-11 - Future Development Sewer Upsize	500,000	Ongoing.	In Progress	
	WWM-2021-15 - West Plains Sewer Improvements	1,000,000	Will be complete in 2026.	In Progress	
	WWM-2016-133 - Hill n' Dale Park Treatment Facility	700,000	Planning underway.	In Progress	
	5200-700 - Wastewater Management Total		51,300,000		

Capital Improvement Program: FY 2026 Project Status Report

Sum of 2026				
Department-Section *	CIP-Project *	Total	Update	Status
5200-800 - Solid Waste Disposal	SWM-2012-194 - Metal Commercial Refuse & Recycling Containers	225,000	On order will be ongoing through out 2026	Recurring
	SWM-2012-201 - Front-Loading Refuse Collection Vehicles	1,994,748	On order should be delivered in 20263rd or 4th quarter	In Progress
	SWM-2015-67 - Front-End Loader and Other Mobile Equipment	300,000	Site equipment will be procured as needed, currently this is just one vehicle to replace an F-250	In Progress
	SWM-2016-148 - Filter Fabric Baghouse Change #1	100,000	The bag changeout bid is out, the intent is to have one unit done this fall and the other done next spring	In Progress
	SWM-2017-124 - Tilt Frame Collection Vehicles	1,609,875	On order should be delivered in 2026	In Progress
	SWM-2018-129 - Compressor/Air Dryer Upgrades	600,000	This is an ongoing project with Capital Industries that we are currently amending the original contract. This project is expected to go out for bid this year	In Progress
	SWM-2020-34 - Motor and Mechanical Systems Upgrades	2,606,622	and will hopefully be completed in the fall. It is specifically the ash pan replacement at WTE	In Progress
	SWM-2021-52 - Compressed Natural Gas (CNG) Compressor	650,000	At this time we are holding off on adding a third compressor and will revisit this with manadatory organics in 2030	Deferred
	SWM-2022-1518 - Small Vehicles	280,000	On order should be delivered in 2026	In Progress
	SWM-2023-1685 - CNG Fuel System Expansion	134,000	On going project that should be completed in 2026	In Progress
	SWM-2018-138 - Northside Landfill Gas Treatment	360,000	Not started this is flare upgrades at the North Side Landfill	Not Started
	SWM-2017-41 - Rear-Loading Collection Vehicles	1,243,218	On order should be delivered in 2026	In Progress
	SWM-2025-1834 - CNG Backup Generator Installation - Phase 2	200,000	Currently our for bid. Bidding closes this week and we should then beign moving forward	In Procurement
	SWM-2025-1845 - Transfer Station Study	300,000	finished in 2025	Completed
5200-800 - Solid Waste Disposal Total		10,603,463		
Grand Total		189,201,965		

KEY ECONOMIC INDICATORS

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



MONTH	UNEMPLOYMENT RATE
December 2024	4.9%
January 2025	5.3%
February 2025	5.9%
March 2025	4.6%
April 2025	3.8%
May 2025	4.0%
June 2025	3.4%
July 2025	4.3%
August 2025	4.4%
September 2025	3.7%
October 2025**	**
November 2025	4.4%
December 2025*	5.2%

*Preliminary data

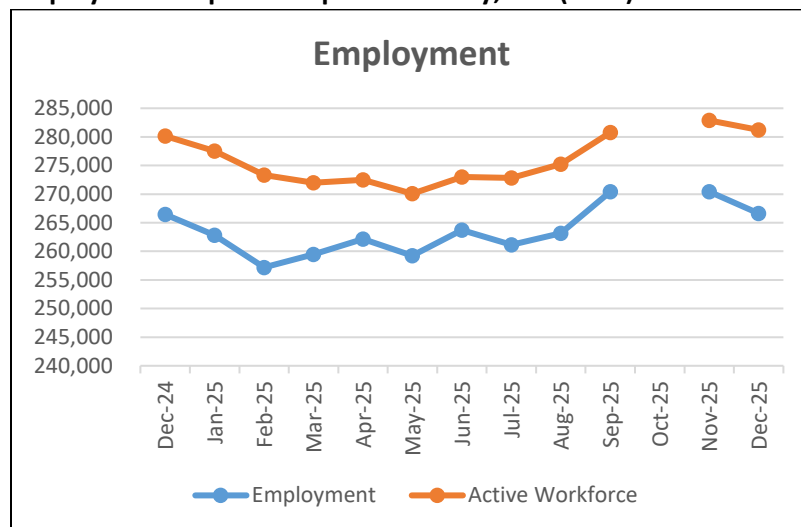
**Data unavailable due to the 2025 lapse in appropriations

Source: U.S. Bureau of Labor Statistics (BLS).

The unemployment rate in the Spokane-Spokane Valley metropolitan statistical area (MSA) was 5.2 percent in December 2025. This is slightly above the unemployment rate in December 2024, driven by an increase in labor force participation.

Spokane's active labor force has increased from the seven-year low we saw in May 2025, peaking in November 2025. The November 2025 peak is lower than the labor force was in May 2024, so the recovery may be limited by retirements among Spokane's aging population, among other factors.

Employment – Spokane-Spokane Valley, WA (MSA)



MONTH	EMPLOYMENT
December 2024	266,447
January 2025	262,803
February 2025	257,196
March 2025	259,459
April 2025	262,134
May 2025	259,268
June 2025	263,723
July 2025	261,122
August 2025	263,151
September 2025	270,405
October 2025**	**
November 2025	270,430
December 2025*	266,618

*Preliminary data.

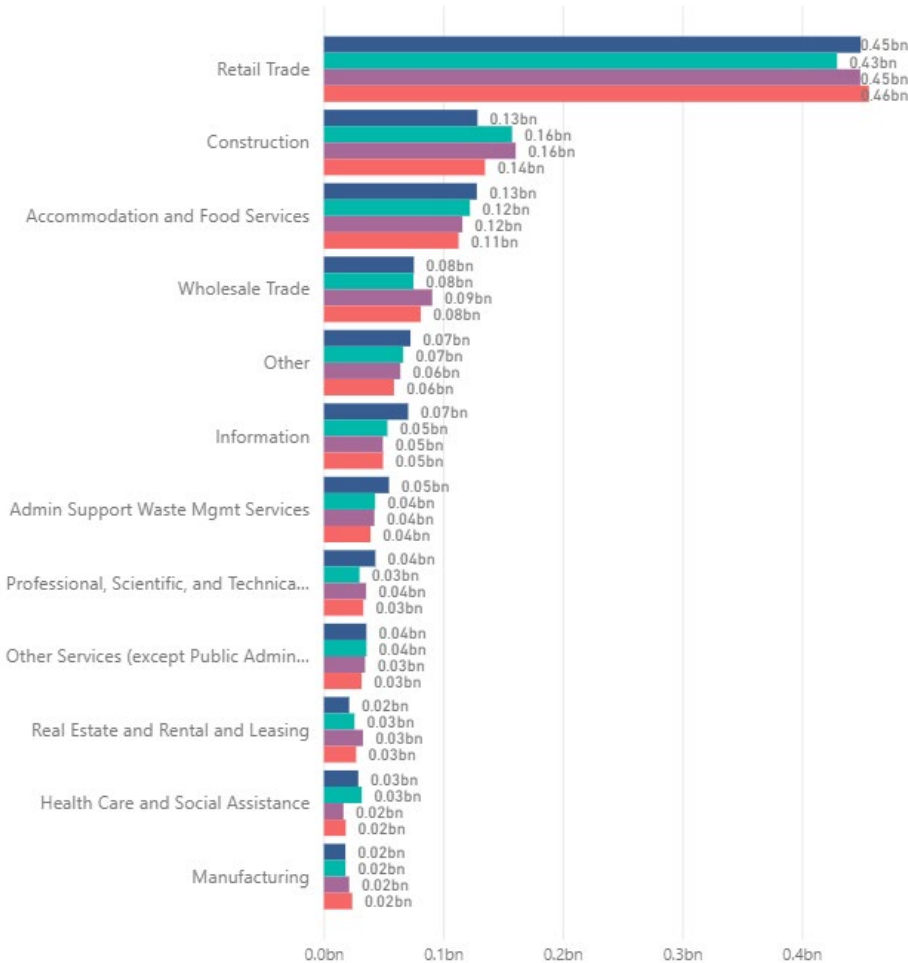
**Data unavailable due to the 2025 lapse in appropriations

Source: U.S. Bureau of Labor Statistics (BLS). In April 2025, BLS issued major revisions to all prior months, may not match previous reports.

Taxable Sales

Taxable Sales by NAICS Group - Year to Date

Activity Year ● 2026 ● 2025 ● 2024 ● 2023



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

Activity Month

January 2026

Taxable Sales for the Month of Jan, 2026

\$564,233,540

Taxable Current Year

\$547,260,123

Taxable Prior Year

\$16,973,417

Change

3.10%

Change Pct

YTD Taxable Sales Through Jan, 2026

\$564,233,540

YTD Current Year

\$547,260,123

YTD Prior Year

\$16,973,417

ChangeYTD

3.10%

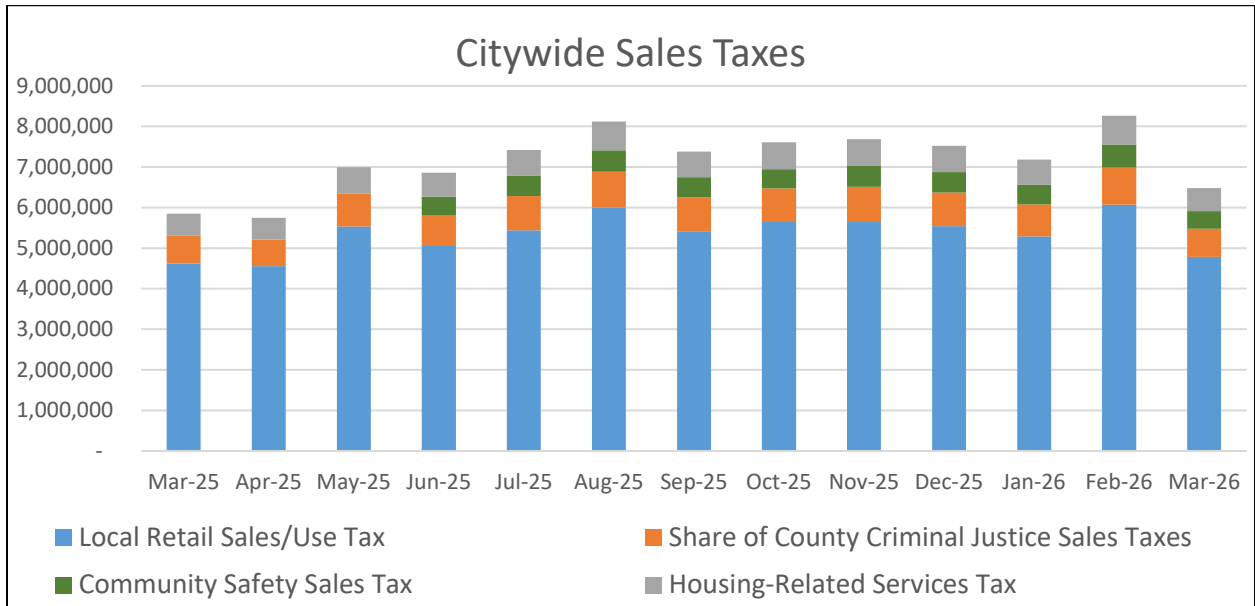
ChangeYTDpct

Total taxable sales in January 2026 were 3.1 percent higher than in January 2025.

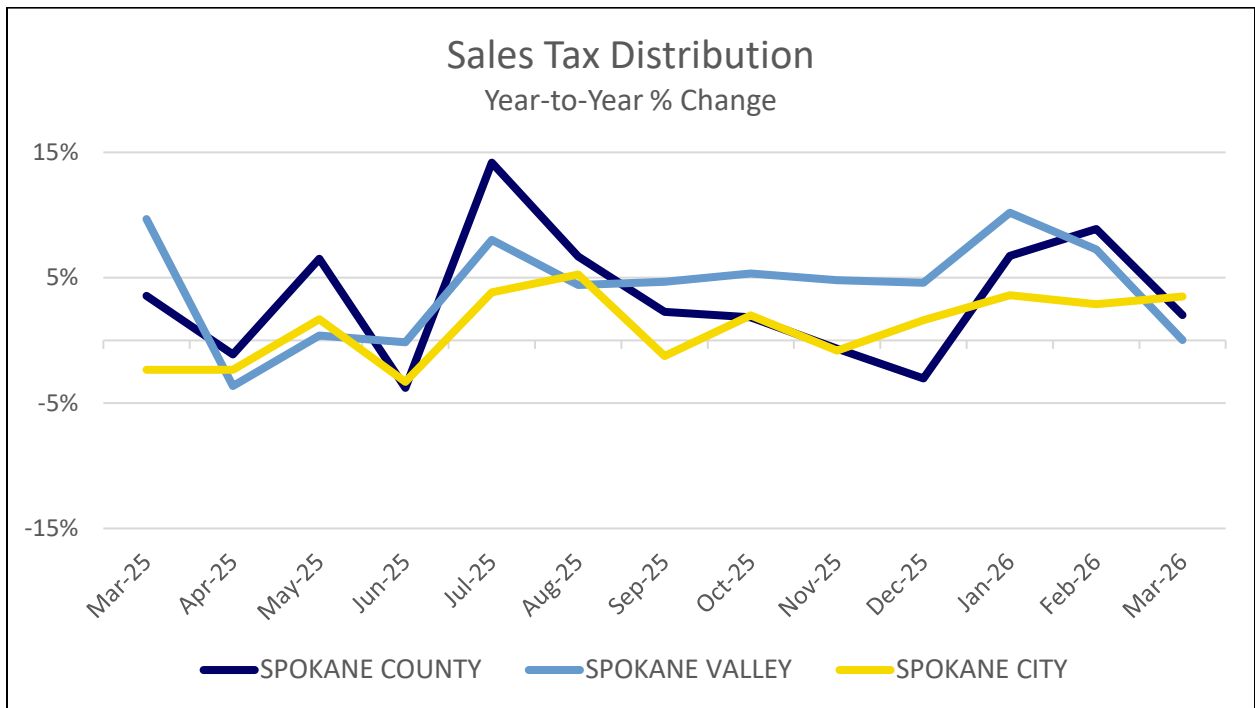
Retail trade showed signs of recovery following a steep decline in 2025, which is a positive indicator for General Fund revenues in 2026.

In contrast, construction-related taxable sales continued to decline from their peak in 2024. Elevated material costs and tariffs have contributed to reduced activity in this sector.

Despite a weak month in construction-related taxable sales, the local economy continues to show growth across most major industry categories. We remain cautiously optimistic, though consumers are beginning to face increased cost pressures associated with geopolitical instability, potential federal fiscal disruptions, and persistent inflation. The year-over-year inflation rate increase from 2.4 percent in March 2025 to 3.3 percent in March 2026, reflecting, in part, higher energy and fuel costs across the economy.



The City receives revenue from four portions of sales tax: local option retail sales/use tax (1.0 percent), portions of Spokane County criminal justice sales taxes (distributed to cities per capita), community safety sales tax (0.1 percent), and housing-related services tax (0.1 percent). Sales tax revenue is received approximately two months following the taxable sale activity. You can see the increased holiday sales activity from December 2025 appearing in the February 2026 data above.



Year-over-year changes in sales tax revenue distributions provide insight into economic trends across Eastern Washington. The City of Spokane has experienced consistent year-over-year growth in the first three months of 2026. Spokane County and Spokane Valley have reported similar growth rates, suggesting the regional economy is recovering from weaker conditions observed throughout 2025.