



July Financial Report
August 26, 2024

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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.

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I. General Fund Financial Summary

City of Spokane

GENERAL FUND OVERVIEW

	2024 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance YTD (Unfavorable)/ Favorable	% Variance YTD (Unfavorable)/ Favorable
Revenues	\$247,796,015	\$113,223,186	\$117,777,174	\$4,553,989	4.0%
Expenditures	\$246,429,925	\$136,569,681	\$139,089,385	(\$2,519,704)	(1.8%)

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

SUMMARY

Through July 2024, General Fund revenues are 4.0 percent above City budget projections (mostly because of the \$3.1M transfer back to GF at the beginning of the year) with approximately \$117.8 million collected year-to-date (YTD) and \$9.1 million more than through July 2023. On the expenditure side, actuals are 1.8 percent above budget, or \$2.5 million above YTD budget projections.

CHANGES TO 2024 ADOPTED GENERAL FUND (GF) BUDGET

Changes Adopted GF Revenues

Adopted GF Revenues	\$242,796,515
BTs and SBOs - YTD ¹	\$4,999,500
CURRENT REVENUES (Adopted + BTs and SBOs)	\$247,796,015

Changes Adopted GF Expenditures

Adopted GF Expenditures	\$242,753,357
Encumbrance Carry Forward	\$1,505,214
BTs and SBOs – YTD ²	\$2,171,354
CURRENT EXPENDITURES (Adopted + Encumbrance + BTs and SBOs)	\$246,429,925

1- ORD C36538 was the mid-year adjustment SBO for the General Fund and it added \$1,871,500 in utility tax revenue to the budget in July.

2- ORD C36509 added \$300,000 to the election services expense budget in April for the sales tax ballot measure. ORD C36538 was the mid-year adjustment SBO for the General Fund and it added \$1,871,354 in various expenses to the budget in July.

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 C36488 on February 5, 2024 to carry budget capacity forward from 2023 into 2024.

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GENERAL FUND REVENUES

Department	2024 Amended Budget	YTD Actuals	% Received
0020 NONDEPARTMENTAL	218,998,545	106,498,729	49%
0260 CITY CLERK	2,750	341	12%
0300 HUMAN SERVICES	35,500	16,743	47%
0320 COUNCIL	0	0	0%
0330 PUBLIC AFFAIRS/COMMUNICATIONS	0	0	0%
0350 COMMUNITY CENTERS	95,757	63,837	67%
0370 ENGINEERING SERVICES	9,405,761	5,650,939	60%
0410 FINANCE	152,500	10,537	7%
0430 GRANTS MANAGEMENT	0	106	0%
0450 NEIGHBHD HOUSING HUMAN SVCS	360,318	0	0%
0470 HISTORIC PRESERVATION	51,850	25,450	49%
0500 LEGAL	580,000	95,891	17%
0550 NEIGHBORHOOD SERVICES	42,500	11,450	27%
0560 MUNICIPAL COURT	2,650,408	805,277	30%
0570 OFFICE OF HEARING EXAMINER	44,500	4,871	11%
0620 HUMAN RESOURCES	25,000	0	0%
0650 PLANNING SERVICES	144,421	47,050	33%
0680 POLICE	14,189,957	4,221,044	30%
0690 COMMUNITY JUSTICE SERVICES	332,000	32,992	10%
0700 PUBLIC DEFENDER	249,725	140,714	56%
0750 COMMUNITY/ECONOMIC DEV DVSN	434,523	151,204	35%
TOTAL	247,796,015	117,777,174	48%

Non-departmental: 88% 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	2024 YTD Actuals	2023 YTD Actuals	Change
31000 TAXES	90,477,789	85,022,085	6%
32000 LICENSES & PERMITS	3,779,990	3,453,403	9%
33000 INTERGOVERNMENTAL REVENUES	1,459,757	1,377,029	6%
34000 CHARGES FOR SERVICES	3,219,314	2,681,045	20%
35000 FINES & FORFEITS	(8,953)	(22,075)	-59%
36000 MISCELLANEOUS REVENUES	4,442,832	4,439,575	0%
39700 OPERATING TRANSFERS-IN	3,128,000	-	0%
TOTAL REVENUE	106,498,729	96,951,061	10%

The table above shows taxes, driven by property taxes, and operating transfers-in, driven by a transfer back to the GF for police vehicles, are primarily contributing to revenue growth.

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Revenue Category	2024 Amended Budget	Budget YTD*	Actuals YTD	% Variance YTD -Unfavorable/ Favorable	\$ Actuals YTD vs. Prior Year (Unfavorable)/ Favorable
Sales Tax – GF Only	64,450,000	24,851,707	24,885,549	0.1%	(322,840)
<i>Local Retail Sales Tax – GF Only</i>	<i>58,830,000</i>	<i>22,586,819</i>	<i>22,860,961</i>	<i>1.2%</i>	<i>553,117</i>
Property Tax	50,831,337	28,642,912	29,495,813	3.0%	2,141,200
Interfund Utility Taxes	51,677,948	23,128,601	22,822,412	-1.3%	1,866,737
Business Taxes	26,489,000	13,677,348	14,303,044	4.6%	805,155
<i>Taxes on Private Utilities</i>	<i>26,164,000</i>	<i>13,559,159</i>	<i>14,124,246</i>	<i>4.2%</i>	<i>763,966</i>
Charges for Services (Services Provided by City Departments)	23,429,150	10,163,156	10,669,560	5.0%	1,158,848
Licenses & Permits	7,268,791	3,659,537	3,865,038	5.6%	287,976
<i>Business Registrations</i>	<i>4,568,241</i>	<i>2,431,780</i>	<i>2,866,528</i>	<i>17.9%</i>	<i>416,414</i>
<i>Franchise Fees</i>	<i>2,360,000</i>	<i>1,041,950</i>	<i>865,158</i>	<i>-17.0%</i>	<i>(126,833)</i>
Miscellaneous Revenue	8,838,093	5,069,844	4,598,332	-9.3%	(24,918)
<i>Interest Earnings</i>	<i>7,202,939</i>	<i>3,558,327</i>	<i>3,462,650</i>	<i>-2.7%</i>	<i>(155,263)</i>
Intergovernmental Revenues	3,955,281	1,737,741	2,211,126	27.2%	87,885
Fines & Forfeits	2,415,350	1,414,083	756,532	-46.5%	(217,706)
<i>Traffic & Parking Violations</i>	<i>2,205,500</i>	<i>1,316,022</i>	<i>684,987</i>	<i>-48.0%</i>	<i>(212,000)</i>
Other Taxes	1,945,000	812,419	932,908	14.8%	153,472
<i>Admission Tax</i>	<i>1,600,000</i>	<i>635,116</i>	<i>741,309</i>	<i>16.7%</i>	<i>188,210</i>
Operating Transfer-In	6,456,065	25,839	3,236,361		3,201,926
Disposition of Fixed Assets	40,000	40,000	500		(30,897)
TOTAL	247,796,015	113,223,186	117,777,174	4.0%	9,106,837

REVENUE OVERVIEW

Sales tax revenue (May 2024 activity) is barely meeting the budget. With summer months activity yet to be recorded and inflation cooling, there is optimism of some improvement. Property tax revenue is tracking above budget projections by about \$853 thousand. Taxes on Private Utilities are 4.2 percent above budget while Interfund Taxes, City utilities, are slightly below YTD budget projections after the mid-year adjustment increase. Charges for Services is beating budget projections because of charges for engineering services and zoning/subdivision fees.

The aforementioned \$3.1M operating transfer-in that was done during Q1 to return unused unappropriated fund balance, makes it appear that revenues are doing very well. When manually excluded, revenues are only trending 1.3% above budget.

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I. General Fund Financial Summary

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GENERAL FUND EXPENDITURES

Department	2024			\$ Variance YTD (Unfavorable)/ Favorable
	Amended Budget	Budget YTD*	Actuals YTD	
Allocations to Other Funds	92,447,114	53,130,525	56,005,266	(2,874,741)
City Clerk	924,573	491,300	483,616	7,684
Civil Service	1,862,515	989,892	1,004,183	(14,291)
NHHS Division	537,107	307,577	267,495	40,081
Community Centers	746,165	333,455	300,034	33,421
Council	2,498,705	1,403,684	1,196,144	207,541
CED Services	2,758,901	906,975	209,493	697,482
Engineering Services	8,327,605	4,494,605	4,446,731	47,874
Finance	2,824,120	1,621,077	1,438,929	182,148
Historic Preservation	279,837	188,027	159,055	28,973
Human Resources	1,299,744	709,703	702,822	6,881
Human Services	3,166,856	1,937,852	1,518,507	419,346
Internal Service Charges	14,127,372	8,874,230	8,489,019	385,211
Legal	5,330,988	2,979,609	2,808,773	170,836
Mayor	1,407,270	848,777	850,247	(1,470)
Municipal Court	4,939,119	2,606,083	2,612,543	(6,460)
Neighborhood Services	746,616	389,423	425,165	(35,742)
Non-departmental	4,740,905	2,634,987	2,609,397	25,590
Office of Civil Rights	269,229	127,670	108,946	18,724
Office of Hearing Examiner	291,462	143,109	132,393	10,716
Office of Youth	45,000	11,250	11,250	0
Planning Services	2,615,848	1,328,259	1,370,060	(41,801)
Police	86,071,411	45,734,656	47,450,074	(1,715,418)
Police Ombudsman	503,228	269,920	248,801	21,120
Community Justice Services	2,715,914	1,432,121	1,597,502	(165,381)
Public Affairs/Communications	1,280,006	681,243	709,765	(28,522)
Public Defender	3,672,316	1,993,671	1,933,177	60,494
TOTAL	246,429,925	136,569,681	139,089,385	(2,519,704)

Through July, overall General Fund spending appears to be over budget *projections*. As mentioned before in this report, the City operates under cash accounting throughout the year, meaning accruals are not made, and the City budgets annual figures, meaning monthly budgets are calculated. Due to these circumstances, variance reporting is very sensitive to actuals. For this report, several General Fund departments appear to be trending over budget, however, after annualization analysis that isn't necessarily the case.

The Allocations department advanced one additional transfer to Fire at the beginning of the year and has fully paid the Police and Fire capital funds their allocation. This accelerated spend flags the department for potentially going over budget when compared to last year's spend, but this is not anticipated to occur. Neighborhood Services paid a significant termination payout earlier this year and, due to the ensuing vacancy, is not anticipated to go over budget. Planning Services is not only fully staffed, which was not anticipated, but they have grants they will bill out some compensation and benefits to by year's end. Depending on the grant work, they may make up the unfavorable variance. Communications has already exhausted their domain name renewals budget, but also may make up the unfavorable variance.

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Community Justice Service’s unfavorable variance is driven by an oversight on the ARPA reallocation SBO. Although the transfer-out from ARPA was noted and approved, the associated transfer-in to CJS was not. An SBO to correct that oversight is in the queue now.

Police’s large variance is stemming from terminated leave payouts that will only increase as the approved early retirees separate from the City. Not only is there an SBO in the queue right now to address the additional funding needed to pay these employees, it is imperative that the positions they leave behind remain vacant through the rest of the year. Salary savings was the ultimate goal and with it comes the ability to pay these employees their terminated pay, but also the promised HRA payments.

Expense Category	2024 Amended Budget	Budget YTD*	Actuals YTD	YTD Variance (Unfavorable)/ Favorable
51000 SALARIES & WAGES	91,724,203	52,715,059	51,592,773	1,122,287
52000 PERSONNEL BENEFITS	23,101,649	13,114,933	12,877,781	237,152
53000 SUPPLIES	1,845,230	1,095,289	817,689	277,599
54000 OTHER SERVICES & CHARGES	18,580,412	8,466,959	6,917,950	1,549,009
56000 CAPITAL OUTLAY	245,566	20,059	170,676	(150,617)
59000 INTERFUND PAYMENT FOR SERVICES	17,430,875	10,369,746	10,109,876	259,870
59950 RESERVE FOR BUDGET ADJUSTMENT	15,803	15,803	0	15,803
80100 OPERATING TRANSFERS OUT	93,486,188	56,166,724	56,602,640	(435,916)

EXPENDITURE OVERVIEW

Capital expenditures have occurred faster than last year, but are being managed and should not end the year over. As explained before, some transfers-out have happened faster than last year, but will not go over.

Fire is analyzed separately, and it is important to note that while their overtime is unfavorable, their base wages are favorable. This trade-off occurs when recruit academies are canceled.

CONCLUSION

General Fund revenues are beating the budget primarily due to property taxes. The General Fund expense variance is unfavorable right now, but as long as the SBO that provides the ARPA funding intended for CJS and funds PD termination pay is approved and the vacated PD positions *remain vacant*, the General Fund could end the year favorable to budget.

GENERAL FUND FINANCIAL AND RESERVE SUMMARY
July 31, 2024
Fiscal year 2023 is not final yet, fund balance figures are tentative

		Actual %
BEGINNING BALANCES (actual as of 12/31/2023, unaudited)		
--Assigned Funds for Encumbrance Rollover	1,505,214	
--Revenue Stabilization Reserve Balance (target 3.5% of revenues)	7,362,901	3.0%
--Contingency Reserve Balance (target 10.0% of expenditures)	21,065,706	8.7%
--Unappropriated Fund Balance	9,824,313	
Total Available Reserves (Revenue Stabilization, Contingency Reserves, Unappropriated)	38,252,920	
<i>Total's (less Encumbrance Rollover) % of Adopted Expenses</i>	<i>15.8%</i>	
2024 Adopted General Fund Revenues	242,796,515	
Add - 2024 Approved Budget Changes QR1	3,128,000	
Add - 2024 Approved Budget Changes QR2	-	
Add - 2024 Approved Budget Changes QR3	1,871,500	
Amended General Fund Revenue	247,796,015	
2024 Adopted General Fund Expenses	242,753,357	
Add - 2023 Encumbrance Rollovers	1,505,214	
Add - 2024 Approved Budget Changes QR2	300,000	
Add - 2024 Approved Budget Changes QR3	1,871,354	
Amended General Fund Expenses	246,429,925	
ENDING BALANCES	CALCULATED	Actual %
--Assigned Funds for Encumbrance Rollover	-	
--Revenue Stabilization Reserve Balance (target 3.5% of revenues)	7,362,901	3.0%
--Contingency Reserve Balance (target 10.0% of expenditures)	21,065,706	8.7%
--Unappropriated Fund Balance	12,695,617	
Total Available Reserves	41,124,224	
<i>Total's % of Adopted Expenditures</i>	<i>16.9%</i>	
<i>Unappropriated's % of Adopted Expenditures</i>	<i>5.2%</i>	
DIFFERENCE FROM RESERVE ACCOUNT TARGETS		
--Revenue Stabilization Reserve Balance (target 3.5% of revenues)	1,134,977	
--Contingency Reserve Balance (target 10.0% of expenditures)	3,209,630	
	4,344,607	

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II. Other Funds Financial Summary
City of Spokane

OTHER FUND REVENUES

Department	2024 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance
1100 STREET FUND	26,796,289	14,428,771	10,685,698	(3,743,073)
1200 CODE ENFORCEMENT FUND	4,434,280	2,387,689	2,365,815	(21,874)
1300 LIBRARY FUND	13,029,938	7,016,120	7,225,302	209,182
1340 HISTORIC PRESERVATION INCENTIV	10,000	5,385	5,425	40
1350 PENSION CONTRIBUTIONS FUND	7,103,943	3,825,200	3,574,387	(250,813)
1360 MISCELLANEOUS GRANTS FUND	4,776,827	2,572,138	326,839	(2,245,299)
1370 DOMESTIC VIOLENCE PREVENTION	500	269	244	(25)
1375 CANNABIS FUND	600,000	323,077	331,233	8,157
1380 TRAFFIC CALMING MEASURES	7,611,836	4,098,681	3,577,473	(521,208)
1390 URBAN FORESTRY FUND	2,020,000	1,087,692	71,952	(1,015,741)
1400 PARKS AND RECREATION FUND	26,625,006	14,336,542	14,820,366	483,824
1440 FIRE GRANTS MISCELLANEOUS	1,544,907	831,873	7,156	(824,717)
1460 PARKING METER REVENUE FUND	11,769,891	6,337,634	4,602,456	(1,735,178)
1500 PATHS AND TRAILS RESERVE FUND	174,500	93,962	5,841	(88,120)
1540 HUMAN SERVICES GRANTS FUND	31,888,233	17,170,587	8,680,374	(8,490,213)
1541 CONTINUUM OF CARE	7,570,000	4,076,154	1,770,189	(2,305,965)
1555 OPIOID FUND	317,221	170,811	3,729,053	3,558,241
1560 FORFEITURES & CONTRIBUTION FND	407,840	219,606	825,212	605,606
1570 INTERMODAL FACILITY OPERATION	-	-	-	-
1590 HOTEL/MOTEL TAX FUND	4,518,803	2,433,202	2,205,701	(227,500)

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1595 HOUSING SALES TAX	7,200,000	3,876,923	2,977,914	(899,009)
1610 REET 2ND QUARTER PERCENT	4,796,000	2,582,462	2,200,519	(381,942)
1615 REET 1ST QUARTER PERCENT	4,584,711	2,468,691	1,934,976	(533,714)
1620 PUBLIC SAFETY & JUDICIAL GRANT	4,115,417	2,215,994	1,051,890	(1,164,104)
1625 PUBLIC SAFETY PERSONNEL FUND	7,126,494	3,837,343	3,821,111	(16,232)
1640 COMMUNICATIONS BLDG M&O FUND	286,692	154,373	-	(154,373)
1650 COMMUNITY DEVELOPMENT FUND	15,000	8,077	4,766	(3,311)
1690 COMM DEVELOPMENT BLOCK GRANTS	10,000,000	5,384,615	744,894	(4,639,722)
1695 CDBG REVOLVING LOAN FUND	2,000,434	1,077,157	744,505	(332,652)
1700 MISC COMMUNITY DEVPMENT GRANTS	307,392	165,519	100,758	(64,761)
1710 HOME ENTITLEMENT PROGRAM	9,681,906	5,213,334	68,145	(5,145,189)
1715 HOME REVOLVING LOAN FUND	396,379	213,435	167,207	(46,228)
1720 HOUSING ASSISTANCE PROGRAM	7,180	3,866	5,086	1,219
1725 AFFORDABLE & SUPTIVE HOUSING	645,586	347,623	67,903	(279,720)
1760 EMERGENCY RENTAL ASSTNCE GRANT	57	31	17,387	17,357
1770 HOUSING TRUST GRANT FUND	7,611	4,098	5,337	1,239
1775 LEGAL SVCS AND RELOCATION FUND	144,000	77,538	-	(77,538)
1780 RENTAL REHABILITATION FUND	51,150	27,542	14,210	(13,333)
1785 RES RENTAL PROP MITIGATION	76,456	41,169	18,368	(22,801)
1890 TRIAL COURT IMPROVEMENT FUND	64,608	34,789	32,710	(2,079)
1910 CRIMINAL JUSTICE ASSISTANCE FD	7,285,956	3,923,207	2,724,635	(1,198,572)
1920 FINANCIAL PARTNERSHIP FUND	189,792	102,196	768,796	666,600
1940 CHANNEL FIVE EQUIPMENT RESERVE	252,000	135,692	116,730	(18,963)

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1950 PARK CUMULATIVE RESERVE FUND	3,669,995	1,976,151	1,117,625	(858,526)
1970 FIRE/EMS FUND	72,563,623	39,072,720	39,374,874	302,154
1980 DEFINED CONTRIBUTION ADMIN FND	75,000	40,385	-	(40,385)
1985 VOYA DEFINED CONTR ADMIN FUND	46,000	24,769	11,909	(12,860)
1990 TRANSPORTATION BENEFIT FUND	3,355,049	1,806,565	1,948,984	142,419
2100 GO BOND REDEMPTION FUND	17,939,274	9,659,609	12,483,268	2,823,659
2300 SPECIAL ASSESSMENT DEBT FUND	530,000	285,385	29,344	(256,041)
2500 IRON BRIDGE TIF DEBT SERVICE	105,587	56,855	59,354	2,500
2502 UNIVERSITY DISTRICT LRF DS	275,000	148,077	43,588	(104,488)
3160 GENERAL CAPITAL IMPROVEMENTS	1,400,000	753,846	-	(753,846)
3200 ARTERIAL STREET FUND	58,756,991	31,638,380	17,992,620	(13,645,760)
3346 UTGO 2015 PARKS	20,403	10,986	-	(10,986)
3365 2018 UTGO LIBRARY CAPITAL BOND	-	-	-	-
3500 KENDALL YARDS TIF	410,000	220,769	216,364	(4,405)
3501 WEST QUADRANT TIF	589,000	317,154	355,247	38,093
3502 UNIVERSITY DISTRICT LRF	217,000	116,846	114,427	(2,419)
4100 WATER DIVISION	55,176,195	29,710,259	27,629,126	(2,081,132)
4210 WATER/WW DEBT SERVICE FUND	13,551,528	7,296,977	2,400,764	(4,896,213)
4250 INTEGRATED CAPITAL MANAGEMENT	72,706,081	39,149,428	38,045,981	(1,103,447)
4300 SEWER FUND	-	-	198,194	198,194
4310 SEWER MAINTENANCE DIVISION	50,136,858	26,996,770	41,115,329	14,118,559
4320 RIVERSIDE PARK RECLAMATION FAC	9,230,503	4,970,271	6,086,096	1,115,825
4330 STORMWATER	9,275,577	4,994,542	94,909	(4,899,632)

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4360 ENVIRONMENTAL PROGRAMS	608,549	327,680	-	(327,680)
4370 SEWER CONSTRUCTION FUND	-	-	1,447,384	1,447,384
4480 SOLID WASTE FUND	-	-	70,664	70,664
4490 SOLID WASTE DISPOSAL	24,656,266	13,276,451	13,449,587	173,136
4500 SOLID WASTE COLLECTION	73,804,199	39,740,723	41,533,424	1,792,702
4530 SOLID WASTE LANDFILLS	145,000	78,077	6,126	(71,951)
4600 GOLF FUND	5,992,101	3,226,516	4,553,436	1,326,920
4700 DEVELOPMENT SVCS CENTER	9,937,638	5,351,036	5,679,158	328,122
5100 FLEET SERVICES FUND	19,852,392	10,689,750	10,860,531	170,781
5110 FLEET SVCS EQUIP REPL FUND	2,671,261	1,438,371	1,363,109	(75,262)
5200 PUBLIC WORKS AND UTILITIES	7,163,089	3,857,048	4,025,130	168,082
5300 IT FUND	12,311,684	6,629,368	6,040,151	(589,217)
5310 IT CAPITAL REPLACEMENT FUND	1,311,660	706,278	713,983	7,704
5400 REPROGRAPHICS FUND	487,716	262,616	263,172	556
5500 PURCHASING & STORES FUND	1,092,076	588,041	832,865	244,824
5600 ACCOUNTING SERVICES	5,182,745	2,790,709	3,490,649	699,940
5700 MY SPOKANE	1,913,698	1,030,453	956,864	(73,589)
5750 OFFICE OF PERFORMANCE MGMT	1,606,687	865,139	803,344	(61,796)
5800 RISK MANAGEMENT FUND	8,449,339	4,549,644	6,311,316	1,761,672
5810 WORKERS' COMPENSATION FUND	5,491,794	2,957,120	4,025,449	1,068,330
5830 EMPLOYEES BENEFITS FUND	44,773,773	24,108,955	25,814,389	1,705,434
5900 FACILITIES MANAGEMENT FUND OPS	5,674,619	3,055,564	2,639,059	(416,505)
5901 ASSET MANAGEMENT FUND CAPITAL	23,740,706	12,783,457	3,562,396	(9,221,061)

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II. Other Funds Financial Summary

City of Spokane

5902 PROPERTY ACQUISITION POLICE	7,876,917	4,241,417	4,692,806	451,389
5903 PROPERTY ACQUISITION FIRE	2,460,319	1,324,787	1,750,708	425,920
5904 FACILITIES CAPITAL	1,294,337	696,951	144,323	(552,627)
6010 FINCH MEMORIAL ARBORETUM FUND	75,000	40,385	11,480	(28,905)
6100 RETIREMENT	36,330,000	19,562,308	34,215,819	14,653,512
6200 FIREFIGHTERS' PENSION FUND	5,188,643	2,793,885	3,055,896	262,011
6230 BUILDING CODE RECORDS MGMT	60,000	32,308	33,056	748
6250 MUNICIPAL COURT	1,300,000	700,000	435,341	(264,659)
6300 POLICE PENSION	3,695,500	1,989,885	1,296,506	(693,379)
6730 PARKING & BUSINESS IMPROV DIST	-	-	1,721,987	1,721,987
TOTAL	895,612,207	482,252,727	457,516,672	(24,736,055)

OTHER FUND EXPENSES

Department	2024 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance
1100 STREET FUND	30,129,751	16,223,712	14,639,909	(1,583,803)
1200 CODE ENFORCEMENT FUND	4,365,128	2,350,453	1,847,369	(503,084)
1300 LIBRARY FUND	13,994,449	7,535,472	7,961,356	425,884
1340 HISTORIC PRESERVATION INCENTIV	21,647	11,656	74	(11,583)
1350 PENSION CONTRIBUTIONS FUND	7,103,943	3,825,200	3,430,781	(394,419)
1360 MISCELLANEOUS GRANTS FUND	4,776,835	2,572,142	653,086	(1,919,056)
1370 DOMESTIC VIOLENCE PREVENTION	500	269		(269)
1375 CANNABIS FUND	600,000	323,077		(323,077)
1380 TRAFFIC CALMING MEASURES	13,846,505	7,455,810	2,688,495	(4,767,315)

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1390 URBAN FORESTRY FUND	2,020,176	1,087,787	26,804	(1,060,983)
1400 PARKS AND RECREATION FUND	26,962,599	14,518,323	13,829,338	(688,984)
1425 AMERICAN RESCUE PLAN	36,749,001	19,787,924	13,929,486	(5,858,437)
1440 FIRE GRANTS MISCELLANEOUS	1,544,907	831,873	46,797	(785,076)
1460 PARKING METER REVENUE FUND	6,507,243	3,503,900	2,286,189	(1,217,711)
1500 PATHS AND TRAILS RESERVE FUND	1,024,096	551,436	27,000	(524,436)
1540 HUMAN SERVICES GRANTS FUND	43,726,113	23,544,830	9,294,378	(14,250,452)
1541 CONTINUUM OF CARE	11,767,282	6,336,229	2,310,328	(4,025,901)
1555 OPIOID FUND	1,000,000	538,462	-	(538,462)
1560 FORFEITURES & CONTRIBUTION FND	1,205,783	649,268	256,691	(392,576)
1590 HOTEL/MOTEL TAX FUND	4,872,215	2,623,500	1,551,518	(1,071,983)
1595 HOUSING SALES TAX	7,618,175	4,102,094	2,078,122	(2,023,972)
1610 REET 2ND QUARTER PERCENT	14,832,458	7,986,708	617,637	(7,369,071)
1615 REET 1ST QUARTER PERCENT	4,563,096	2,457,052	1,425,429	(1,031,623)
1620 PUBLIC SAFETY & JUDICIAL GRANT	3,587,218	1,931,579	866,647	(1,064,932)
1625 PUBLIC SAFETY PERSONNEL FUND	7,611,066	4,098,266	4,017,531	(80,735)
1640 COMMUNICATIONS BLDG M&O FUND	311,028	167,477	168,794	1,317
1650 COMMUNITY DEVELOPMENT FUND	45,000	24,231	925	(23,305)
1680 CD/HS OPERATIONS	472,600	254,477	(40,130)	(294,607)
1690 COMM DEVELOPMENT BLOCK GRANTS	15,083,758	8,122,024	1,103,471	(7,018,552)
1695 CDBG REVOLVING LOAN FUND	3,546,241	1,909,514	454,859	(1,454,655)
1700 MISC COMMUNITY DEVPMENT GRANTS	953,353	513,344	137,642	(375,702)
1710 HOME ENTITLEMENT PROGRAM	9,681,906	5,213,334	125,366	(5,087,968)

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II. Other Funds Financial Summary
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1715 HOME REVOLVING LOAN FUND	1,135,000	611,154	238,332	(372,822)
1720 HOUSING ASSISTANCE PROGRAM	177,500	95,577		(95,577)
1725 AFFORDABLE & SUPTIVE HOUSING	222,722	119,927	7,059	(112,868)
1760 EMERGENCY RENTAL ASSTNCE GRANT	7	4	-	(4)
1770 HOUSING TRUST GRANT FUND	216,800	116,738		(116,738)
1775 LEGAL SVCS AND RELOCATION FUND	144,000	77,538		(77,538)
1780 RENTAL REHABILITATION FUND	411,150	221,388	1,945	(219,443)
1785 RES RENTAL PROP MITIGATION	76,456	41,169	382	(40,787)
1890 TRIAL COURT IMPROVEMENT FUND	64,608	34,789		(34,789)
1910 CRIMINAL JUSTICE ASSISTANCE FD	7,957,362	4,284,733	4,876,622	591,889
1920 FINANCIAL PARTNERSHIP FUND	1,020,232	549,356	1,138,739	589,384
1940 CHANNEL FIVE EQUIPMENT RESERVE	252,000	135,692	19,798	(115,895)
1950 PARK CUMULATIVE RESERVE FUND	4,994,580	2,689,389	976,032	(1,713,357)
1970 FIRE/EMS FUND	72,655,327	39,122,099	40,768,012	1,645,913
1980 DEFINED CONTRIBUTION ADMIN FND	69,336	37,335	14,141	(23,194)
1985 VOYA DEFINED CONTR ADMIN FUND	45,928	24,730	16,335	(8,395)
1990 TRANSPORTATION BENEFIT FUND	6,300,686	3,392,677	1,152,862	(2,239,815)
2100 GO BOND REDEMPTION FUND	17,529,912	9,439,183	9,484,703	45,519
2300 SPECIAL ASSESSMENT DEBT FUND	143,811	77,437	218	(77,219)
2350 SPECIAL ASSESSMENT GUARANTY FD	8,000	4,308		(4,308)
2500 IRON BRIDGE TIF DEBT SERVICE	103,187	55,562	50,951	(4,611)
2502 UNIVERSITY DISTRICT LRF DS	224,252	120,751	112,332	(8,419)
3160 GENERAL CAPITAL IMPROVEMENTS	1,470,226	791,660	56,511	(735,149)

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3200 ARTERIAL STREET FUND	63,721,225	34,311,429	23,702,690	(10,608,739)
3346 UTGO 2015 PARKS	703,834	378,988	117,724	(261,263)
3365 2018 UTGO LIBRARY CAPITAL BOND	1,979,395	1,065,828	288,738	(777,090)
3495 CAPITAL IMPROVEMENTS 1995	40,778	21,957		(21,957)
3500 KENDALL YARDS TIF	400,000	215,385	220,372	4,987
3501 WEST QUADRANT TIF	1,904,090	1,025,279	82,071	(943,208)
3502 UNIVERSITY DISTRICT LRF	213,000	114,692	17	(114,676)
4100 WATER DIVISION	79,278,469	42,688,407	31,599,669	(11,088,738)
4210 WATER/WW DEBT SERVICE FUND	13,551,528	7,296,977	2,400,764	(4,896,213)
4250 INTEGRATED CAPITAL MANAGEMENT	130,683,367	70,367,967	38,916,115	(31,451,852)
4310 SEWER MAINTENANCE DIVISION	35,102,651	18,901,427	18,756,544	(144,883)
4320 RIVERSIDE PARK RECLAMATION FAC	41,594,985	22,397,300	31,292,604	8,895,304
4330 STORMWATER	9,536,935	5,135,273	3,726,862	(1,408,411)
4360 ENVIRONMENTAL PROGRAMS	576,958	310,670	163,633	(147,036)
4370 SEWER CONSTRUCTION FUND	1,576,968	849,137	1,076,366	227,229
4490 SOLID WASTE DISPOSAL	45,580,313	24,543,245	22,006,090	(2,537,155)
4500 SOLID WASTE COLLECTION	66,593,006	35,857,772	30,797,254	(5,060,518)
4530 SOLID WASTE LANDFILLS	931,557	501,608	176,991	(324,617)
4600 GOLF FUND	6,912,018	3,721,856	2,990,009	(731,847)
4700 DEVELOPMENT SVCS CENTER	12,058,748	6,493,172	4,948,437	(1,544,735)
5100 FLEET SERVICES FUND	19,842,492	10,684,419	9,694,995	(989,424)
5110 FLEET SVCS EQUIP REPL FUND	5,209,904	2,805,333	1,069,207	(1,736,126)
5200 PUBLIC WORKS AND UTILITIES	6,962,329	3,748,946	3,252,058	(496,888)

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5300 IT FUND	14,632,098	7,878,822	8,614,463	735,641
5310 IT CAPITAL REPLACEMENT FUND	3,600,293	1,938,619	858,055	(1,080,565)
5400 REPROGRAPHICS FUND	493,771	265,877	233,686	(32,191)
5500 PURCHASING & STORES FUND	1,228,622	661,566	628,315	(33,250)
5600 ACCOUNTING SERVICES	5,957,829	3,208,062	3,148,131	(59,930)
5700 MY SPOKANE	1,901,090	1,023,664	955,525	(68,139)
5750 OFFICE OF PERFORMANCE MGMT	1,852,637	997,574	704,485	(293,089)
5800 RISK MANAGEMENT FUND	7,430,512	4,001,045	2,495,071	(1,505,974)
5810 WORKERS' COMPENSATION FUND	6,449,272	3,472,685	3,525,825	53,140
5820 UNEMPLOYMENT COMPENSATION FUND	437,026	235,322	193,770	(41,552)
5830 EMPLOYEES BENEFITS FUND	51,024,162	27,474,549	28,576,793	1,102,244
5900 FACILITIES MANAGEMENT FUND OPS	6,340,286	3,414,000	2,116,625	(1,297,375)
5901 ASSET MANAGEMENT FUND CAPITAL	23,163,322	12,472,558	17,967,755	5,495,197
5902 PROPERTY ACQUISITION POLICE	11,447,010	6,163,775	5,426,423	(737,352)
5903 PROPERTY ACQUISITION FIRE	3,263,820	1,757,442	1,555,768	(201,674)
5904 FACILITIES CAPITAL	2,866,516	1,543,509	448,668	(1,094,840)
6010 FINCH MEMORIAL ARBORETUM FUND	75,000	40,385		(40,385)
6100 RETIREMENT	41,236,091	22,204,049	22,746,452	542,403
6200 FIREFIGHTERS' PENSION FUND	5,240,350	2,821,727	2,460,092	(361,635)
6230 BUILDING CODE RECORDS MGMT	60,000	32,308	-	(32,308)
6250 MUNICIPAL COURT	1,300,000	700,000	-	(700,000)
6300 POLICE PENSION	3,581,750	1,928,635	1,687,131	(241,503)
6730 PARKING & BUSINESS IMPROV DIST	75,000	40,385	40,954	570

July 2024 - Quarterly Financial Report

II. Other Funds Financial Summary

City of Spokane

TOTAL	1,134,358,159	610,808,239	476,314,065	(134,494,174)
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*Budget YTD calculated as annual budget/13 periods * # of periods completed YTD

Capital Improvement Program: FY 2024 Project Status Report

Sum of 2024					
Department-Section	CIP-Project	Total	Update	Status	
0410-700 - Facilities	FAC-2018-148 - Citywide General Facility Maintenance	244,381	Projects are done as needed.	Recurring	
	FAC-2023-1544 - City Hall Reconfiguration Implementation	500,000	First phase of space utilization is almost complete. Second phase of floors 1-3 redesign is upcoming. All moves on hold for now except Utility Billing moving to 6.	In Progress	
0410-700 - Facilities Total		744,381			
0410-800 - Fleet	FLT-2023-1494 - Establishing Clean Fuel Infrastructure	287,000	Collection of surcharge has been suspended through 2026, but several charging projects are scheduled or underway including DC Level 3 fast charging at the Broadway Fuel Site and ACL2 at Fire Station 16 using previously collected surcharge funding.	In Progress	
	FLT-2024-1666 - SIP Loan and Leasing of Units	2,000,000	This was entered as an alternative funding source for SPD or other departments needing vehicles, but without sufficient capital to purchase. Currently there are no plans to purchase units. Will re-budget for biennium.	Not Started	
0410-800 - Fleet Total		2,287,000			
0680-150 - Police Facilities	SPD-2022-1545 - Police Academy Upgrades & Remodel	177,456	Work underway	In Progress	
	SPD-2023-1644 - Gardner Bldg Updates & Improvements	45,000	Original bid came in over budget. Reducing scope of work.	Re-bid	
	SPD-2023-1680 - TARU Faraday Room	50,000	Cancelled	Cancelled	
	SPD-2023-1679 - New BLEA Building	1,400,000	In Design stage	In Progress	
0680-150 - Police Facilities Total		1,672,456			
0680-800 - Police Capital	SPD-2012-232 - Explosive Disposal Unit (EDU) Equipment	21,000	In Procurement	Recurring	
	SPD-2014-172 - Patrol Rugged Laptops and Tablets	30,000	In Procurement	Recurring	
	SPD-2014-177 - Specialty Team Protective Gear/Equipment and Gun Replacement	710,412	In Procurement	Recurring	
	SPD-2014-190 - Desktop/Laptop Computers	189,000	In Procurement	Recurring	
	SPD-2020-61 - Forensic Equipment	32,000	In Procurement	Recurring	
	SPD-2022-1566 - Department Software & Large IT Equipment	688,000	In Procurement	Recurring	
	SPD-2022-1576 - Gunshot Detection System	8,500,000	Cancelled - was unfunded	Cancelled	
	SPD-2023-1612 - Police Dispatch Equipment	1,166,268	Done through SREC	In Procurement	
0680-800 - Police Capital Total		11,336,680			
0750-600 - Parking System	CED-2019-69 - Parking System Upgrade	1,200,000			
0750-600 - Parking System Total		1,200,000			
1400-600 - Parks Capital	PKS-2012-275 - Ops - Coeur d'Alene Park Irrigation	100,000			
	PKS-2012-287 - Ops - Citywide Dog Park Development	10,000			
	PKS-2012-291 - Adm - Computer/Hardware Replacement - System Wide	50,000			
	PKS-2012-303 - Rec - SE Sports Complex Renovations	150,000			
	PKS-2012-316 - Ops - Liberty Park Playground & Restroom Improvements	30,000			
	PKS-2013-136 - Rec - Make Beacon Hill Public - Phase 2	1,950,000			
	PKS-2015-137 - Rec - Dwight Merkel Synthetic Field Enhancements	191,352			
	PKS-2017-61 - Ops - High Bridge Disc Golf Course Renovation Project	40,000			
	PKS-2018-107 - UF - Riverfront 2:1 Tree Replacement (Parkwide)	33,400			
	PKS-2019-39 - Ops - Meadowglen Park Development	50,000			
	PKS-2019-43 - Adm - Parkwide Water Conservation Projects	250,000			
	PKS-2020-43 - RFP - South Suspension Bridge	145,000			
	PKS-2022-1572 - OPS - American Rescue Plan Act (ARPA) Funded Playgrounds & Restrooms	45,000			
	PKS-2022-1651 - Park Fuels Reduction Projects in WUI	200,000			
	PKS-2022-1652 - Underhill Park Sport Court Renovation	430,000			
	PKS-2022-1653 - Riverfront Park Post Street Parking Lot Renovation	550,000			
	1400-600 - Parks Capital Total		4,224,752		
	1400-700 - Golf	GLF-2013-62 - Golf - On Course Renovations	100,000		
GLF-2013-63 - Golf - Facilities Renovations		250,000			
GLF-2016-143 - Golf - Computer/Hardware Replacement Funding		10,000			
GLF-2022-1650 - Qualchan Golf Course Irrigation Pump Station Replacement		620,000			
1400-700 - Golf Total		980,000			
1970-800 - Fire Capital	SFD-2012-442 - Apparatus: Small Fire Department Response - Brush, ARU, Staff	577,700	In Procurement	Recurring	
	SFD-2012-444 - Equipment: Personal Protective Equip (Structural)	584,722	In Procurement	Recurring	

Capital Improvement Program: FY 2024 Project Status Report

Sum of 2024				
Department-Section	CIP-Project	Total	Update	Status
1970-800 - Fire Capital	SFD-2012-449 - Equipment: Incident Management System (IMS) for Fire Facilities & Apparatus	187,824	In Procurement	Recurring
	SFD-2012-451 - Equipment: Apparatus, Operations & Training	292,622	In Procurement	Recurring
1970-800 - Fire Capital Total		1,642,868		
5200-300 - Street Maintenance	STR-2012-262 - Regenerative Air Sweeper	400,000	Not ordering sweeper in 2024, ordered vacuum truck with rolloff and snow plow blades	
	STR-2020-71 - 10-Wheel Flusher/Deicer/Plow/OMCO	360,000	PO created vehicle on order not yet received	In Procurement
	STR-2020-76 - Ford Escape/EV	60,000	PO created vehicle on order not yet received	In Procurement
	STR-2020-82 - Chevy C8500 Bucket Truck for Signal/Lights	300,000	PO created vehicle on order not yet received	In Procurement
	STR-2020-87 - 6-Wheel Flusher/Deicer Freightliner/OMCO	340,000	PO created vehicle on order not yet received	In Procurement
	STR-2021-59 - Ford Trucks	60,000	Order Complete received in Jan 2024	Completed
	STR-2021-67 - 6-Wheel Dump Trucks	440,000	PO created vehicle on order not yet received	In Procurement
	STR-2022-1525 - Residential Grind & Overlay Projects	1,813,623	project has started and is in progress	In Progress
	STR-2022-1526 - Residential Chip Seal Projects	1,709,464	project has started and is in progress	In Progress
	STR-2022-1527 - Residential Crack Seal Work	400,000	project is ongoing	Recurring
	STR-2022-1528 - Paving Unpaved Roadway Program	700,000	project delayed indefinitely due to funding	Delayed
	STR-2022-1564 - Street Capital Enhancement Maintenance Projects	4,000,000	project is ongoing	Recurring
	5200-300 - Street Maintenance Total		10,583,087	
5200-400 - Streets Capital (Arterial)	STR-2012-100 - Minor Construction Assistance	40,000	project is ongoing, as needed	Recurring
	STR-2012-26 - Post Street Replacement Bridge, 2017105	1,000,000	project significantly complete in June, but not finalized/closed out	Completed
	STR-2012-63 - Bike Route Signing and Striping	10,000	project is ongoing, as needed	Recurring
	STR-2012-99 - General Engineering-Street	645,000	project is ongoing	Recurring
	STR-2014-23 - Traffic Calming Program	1,500,000	Traffic Calming cycle projects have started and are in progress	In Progress
	STR-2014-29 - Millwood Trail, from SCC to Felts Field, 2014059	170,000	project is in design phase	In Progress
	STR-2015-10 - TJ Meenach Dr, TJ Meenach Bridge to Northwest Blvd, 2014153	120,000	project was completed at the end of 2023	Completed
	STR-2015-17 - Ray-Thor St, 17th Ave to Hartson Ave, 2014151	352,000	project is in design phase	In Progress
	STR-2016-33 - Transportation Benefit District (TBD) Sidewalk Program	400,000	next TBD sidewalk project for Hillyard is in design phase	In Progress
	STR-2016-79 - Riverside Avenue, Monroe St to Wall St, 2017087	70,000	project is in design phase, grant funded but delayed to 2025/2026	Delayed
	STR-2018-101 - Thor and Freya St, Hartson to Sprague Ave, Et. Al., 2018084	150,000	project construction for Phase 2 started and is in progress, Phase 1 significantly complete but not finalized/closed	In Progress
	STR-2018-20 - South Gorge Trail Connection - Main Ave to CSO 26, 2018097	150,000	project significantly complete in June, but not finalized/closed out	Completed
	STR-2018-3 - Wellesley Ave, Freya St to Havana St, 2018076	670,000	project in design phase	In Progress
	STR-2018-6 - Spokane Falls Blvd – Post to Division, 2018086	50,000	project in design phase	In Progress
	STR-2019-88 - Flexible Arterial Maintenance Program	2,250,000	2 Flex Paving project have been award, project started or will start late summer	Not Started
	STR-2020-18 - Meadow Lane Rd. / US 195 Intersection, 2023105	237,000	project in design phase	In Progress
	STR-2020-20 - Freya Ave. / Palouse Highway Roundabout	150,000	project in design phase	In Progress
	STR-2020-4 - NSC - Ralph Street Improvements, 2020065	25,000	project is in progress, work completed by WSDOT as part of NSC	In Progress
	STR-2021-3 - Boone Ave. Protected Bike Lanes - Howard to Ruby, 2021069	200,000	project is in early planning, but timeline shifted out to 2025/2026 for more design	Delayed
	STR-2021-4 - Division Street Pedestrian Hybrid Beacons, 2021071	178,200	project in design phase	In Progress
	STR-2021-5 - Driscoll - Alberta - Cochran Sidewalk, 2021070	299,000	project is nearly complete, will be finalized/closed in 2024	Completed
	STR-2021-6 - Riverside Ave., Grant to Sherman, 2021073	350,000	project in design phase	In Progress
	STR-2022-1463 - Maple Street Bridge Deck Repair, 2021089	180,000	project was completed at the end of 2023	Completed
	STR-2022-1465 - Washington Street and Stevens Street Bridges Deck Repair, 2021088	3,650,000	project construction started and is in progress	In Progress
	STR-2022-1469 - Haven St. Sidewalk - Rockwell to Heroy, 2022066	65,000	project construction started and is in progress	In Progress
	STR-2022-1470 - Pacific Ave. Greenway Study - Sherman to Ben Burr Trail, 2022068	75,000	project in design phase	In Progress
	STR-2022-1471 - Market - Monroe - 29th Ave. Grind & Overlay, 2022064	2,197,000	project construction started and is in progress	In Progress
	STR-2022-1472 - 29th Ave. - Washington - Monroe Grind & Overlay, 2022065	4,386,800	project construction started and is in progress	In Progress
	STR-2022-1473 - Haven St. Grind & Overlay - Market to Market, 2021094	75,000	project construction started and is in progress	In Progress
	STR-2022-1474 - Maple / Ash Chip Seal - Northwest Blvd. to Rowan, 2021095	750,000	project construction started and is in progress	In Progress
	STR-2022-1475 - Illinois Ave. Grind & Overlay and Shared Path, 2021096	60,000	project was completed at the end of 2023	Completed
	STR-2022-1476 - Pacific Ave. Greenway - Howard to Sherman, 2022069	208,000	project in design phase	In Progress
	STR-2022-1478 - US 195 / Inland Empire Way, 2022000	325,000	project in design phase	In Progress
STR-2022-1530 - Annual Arterial Street Maintenance Plan	5,259,771	project is in progress, work completed by Street Dept	In Progress	
STR-2023-1586 - Freya St. - Garland to Wellesley, 2017081	50,000	project in design phase	In Progress	

Capital Improvement Program: FY 2024 Project Status Report

Sum of 2024					
Department-Section	CIP-Project	Total	Update	Status	
5200-400 - Streets Capital (Arterial)	STR-2023-1589 - Maple / Walnut Grind and Overlay - 5th Ave. to Bridge	1,534,000	project construction started and is in progress	In Progress	
	STR-2023-1668 - Assembly / Francis / 9Mile Roundabout	15,000	project in design phase	In Progress	
	STR-2024-1578 - Latah Bridge Rehabilitation	150,000	project in design phase	In Progress	
	STR-2024-1579 - Chestnut Bridge Scour Damage Repair	358,000	project in design phase	In Progress	
	STR-2024-1580 - Arterial Pedestrian Hybrid Beacons	308,000	project in design phase	In Progress	
	STR-2024-1581 - Maxwell Ave. Ped-Bike Safety	185,000	project in design phase	In Progress	
	STR-2024-1582 - Lincoln St. Ped-Bike Safety	641,000	project in design phase	In Progress	
	STR-2024-1583 - Stevens Elementary SRTS	124,000	project in design phase	In Progress	
	STR-2024-1584 - Scott Elementary SRTS	174,000	project in design phase	In Progress	
	STR-2024-1670 - Thorpe Tunnel Preliminary Engineering	125,000	project in design phase	In Progress	
	STR-2024-1672 - Fish Lake Trail to Centennial Trail Connection - Phase 1	200,000	project in design phase	In Progress	
	STR-2024-1673 - Fish Lake Trail to Centennial Trail Connection - Phase 2	400,000	project in design phase	In Progress	
	STR-2024-1676 - Sunset Highway Path - Deer Heights to Spotted Rd.	50,000	project in design phase	In Progress	
	STR-2024-1677 - Sunset Highway Path - Spotted Rd. to Royal St.	469,500	project in design phase	In Progress	
	5200-400 - Streets Capital (Arterial) Total		31,031,271		
	5200-500 - Water Division	WAT-2012-141 - Plains System New Booster	300,000	Design and permitting underway	In Progress
WAT-2012-184 - Thorpe Road Reservoir No. 2		7,330,000	Under Construction Ongoing replacement project - 23,342 automated read meters	In Progress	
WAT-2013-156 - Metering		2,400,000	installed System review is ongoing, RFP for software implementation	Recurring	
WAT-2013-157 - SCADA System		375,000	being written	In Progress	
WAT-2013-158 - Water Service Replacement Program		240,000	Funds reallocated for utility replacement funding program	Recurring	
WAT-2013-167 - Spokane International Airport (SIA) System Additional Reservoir		2,200,000	Under Construction. Scheduled to go on line in August	In Progress	
WAT-2013-173 - High System Tank		10,000,000	Under Construction	In Progress	
WAT-2014-163 - 16th Ave Transmission Main, Chestnut to Milton Booster		2,000,000	Project is in the process of being re-scoped	Delayed	
WAT-2015-115 - Ray St., 11th to Hartson Ave, Main Replacement		3,500,000	Under Construction	In Progress	
WAT-2016-17 - Study - Water Capital Facilities Plan		10,000	In process. Will be finished at the end of 2024	In Progress	
WAT-2016-89 - Water Facilities Backup Power Retrofit		200,000	Backup Generator purchased for dam	In Progress	
WAT-2016-94 - Well Electric Well Station Update		500,000	Study and well testing underway	In Progress	
WAT-2016-95 - Ray Street Well Station Update		25,000	Reviewing PFS levels and project needs	Not Started	
WAT-2016-96 - Marshall Road from Thorpe to Qualchan Transmission Main		6,050,000	Under construction	In Progress	
WAT-2017-27 - SIA Transmission Line Crossing Under I-90		1,500,000	completed	Completed	
WAT-2017-34 - Assessment of Existing Pipes		250,000	contract with Rezatek underway	In Progress	
WAT-2018-146 - Upriver Dam Ops Facility Remodel		1,500,000	Design underway	In Progress	
WAT-2018-1508 - Upriver Dam Spillway Rehabilitation Phase 3a		120,000	Under contract	In Progress	
WAT-2018-1509 - Upriver Dam Spillway Rehabilitation Phase 3b		774,000	Under Contract	In Progress	
WAT-2018-1510 - Upriver Dam Spillway Gate Replacement		1,391,500	Under Contract	In Progress	
WAT-2018-43 - Wellesley Avenue, Freya to Havana Street Main Replacement		70,000	Project is currently in design	In Progress	
WAT-2019-10 - NSC Planning from Spokane River to Sprague Avenue		5,000	On going	In Progress	
WAT-2019-13 - 9th & Pine Booster Station		4,000,000	Out for Bid	In Progress	
WAT-2019-28 - NSC Planning from Interstate 90 to Sprague Avenue		5,000	On Going	Recurring	
WAT-2019-64 - Water Distribution Main Resiliency & Water Quality Program		600,000	Project needs in review	In Progress	
WAT-2020-12 - NSC - 2nd Ave and Trumpet Area Water Reroutes		200,000	On goin / Awaiting DOT design	In Progress	
WAT-2020-14 - NSC - 3rd Ave Water Reroutes		100,000	On goin / Awaiting DOT design	In Progress	
WAT-2020-1514 - Water Distribution System District Metering and Pressure Management Areas		7,200	Site selection and specs underway	In Progress	
WAT-2020-1515 - Distribution System Monitoring		250,000	Ongoing monitoring	Recurring	
WAT-2020-35 - Fire Suppression System Upgrades		150,000	Ongoing improvement project	Recurring	
WAT-2020-51 - Indian Trail Reservoir Frontage Improvements		150,000	Project complete, awaiting payment documentation	In Progress	
WAT-2020-52 - Study - Nevada Well Station Rehabilitation		200,000	Underway	In Progress	
WAT-2020-58 - Nevada Well Station Rehabilitation	25,000	Underway. Expected completion in 2025	In Progress		
WAT-2020-7 - NSC - Trent Interchange Water Reroute	100,000	Project in design	In Progress		
WAT-2021-12 - Highland Booster Capacity Improvements	275,000	Delayed to 2027	Delayed		

Capital Improvement Program: FY 2024 Project Status Report

Sum of 2024						
Department-Section	CIP-Project	Total	Update	Status		
5200-500 - Water Division	WAT-2021-13 - Northwest Terrace PRV's	150,000	Project in charter phase. Design expected late 2024	In Progress		
	WAT-2021-1504 - FERC Part 12-D	495,000	Under Contract	In Progress		
	WAT-2021-16 - Ray St., 17th to 11th Ave, Main Replacement	150,000	Design delayed to 2025. Construction 2026-2027	In Progress		
	WAT-2021-22 - Future Development Water Projects	250,000	Ongoing	Recurring		
	WAT-2021-25 - Northwest Terrace Transmission Main	2,200,000	Delayed. Design to start late 2024	In Progress		
				Design underway, early bid packages for windows and utilities		
	WAT-2021-69 - Water Dept. Ops Facility Maintenance and Renovation	1,500,000	ready		In Progress	
	WAT-2021-75 - Light Vehicles	380,000	Vehicles spec'd and ready to roder		In Procureme	
	WAT-2022-1461 - Shawnee Booster Station Rehabilitation	500,000	Site selection has began		In Progress	
	WAT-2022-1506 - NSC - I-90 Water Crossings	200,000	In design		In Progress	
	WAT-2022-1554 - Study - Asset Management Framework	225,000	Underway		In Progress	
	WAT-2022-1629 - Onsite Chlorine Generation Pilot	1,375,000	Parts have been bid and ready to order		In Procureme	
	WAT-2022-1630 - Upriver Transformer Servicing	250,000	Working on electrical package to bypass need		In Progress	
	WAT-2022-1634 - Excavation and Repair Equipment	885,000	Equipment epec'd and some have been purchased already		In Procureme	
	WAT-2022-1638 - Powerhouse 2 Trash Rake	1,500,000	Design Underway		In Progress	
	WAT-2022-1640 - Gantry Crane at Upriver Dam Spillway	250,000	Review of structural need underway		In Progress	
	WAT-2023-1604 - Maxwell (Comm Cntr to Maple) Main Replacement	90,000	Cancelled		Cancelled	
	WAT-2023-1631 - Lincoln (Summit to Maxwell) Main Replacment	40,000	Cancelled		Cancelled	
	WAT-2023-1688 - Grandview Avenue Water	35,000	Design in late 2024. Construction in 2025		Not Started	
	WAT-2024-1625 - Freya St Transmission Main, Garland Ave to Wellesley Ave	300,000	In Design. Bid Fall 2024		In Progress	
	WAT-2024-1626 - Freya Distribution Main (21st to 13th)	2,700,000	In Charter Process. Design Fall 2024		In Progress	
	WAT-2024-1681 - Rockwood - Grand to Cowley	7,000	In Charter Process. Design Fall 2024		In Progress	
	5200-500 - Water Division Total		60,284,700			
	5200-700 - Sewer	WWM-2012-11 - Public Sewer Extensions	460,000	Ongoing	Recurring	
		WWM-2012-13 - Rehabilitation Project Fund	350,000	Ongoing	Recurring	
		WWM-2012-22 - Bio-Infiltration System Rehabilitation	175,000	Going back out shortly		Re-bid
		WWM-2012-276 - Large Line Rehabilitation from Hydrogen Sulfide Damage	360,000	Will be bid later this year		Recurring
		WWM-2012-277 - Marion Hay Intertie-Holland St	400,000	completed		Completed
		WWM-2012-354 - Serpentex Biosolids Conveyor Replacement	1,000,000	Contracted- Starting later in year		In Progress
		WWM-2012-4 - Citywide Ongoing Cure In Place Pipe (CIPP) Project	350,000	Will be bid later this year		Recurring
		WWM-2012-400 - Perforated Plate Replacement	400,000	Ordered		In Progress
		WWM-2014-112 - RPWRF Building Exterior Rehabilitation and Improvements	550,000	In development- Scope		Not Started
		WWM-2014-113 - Inflow and Infiltration (I/I) Reduction/ Net Enviro. Benefit	510,000	Will be bid later this year		Recurring
		WWM-2014-96 - Study - Sewer Capital Facility Plan	300,000	Expected completion late 2024		In Progress
		WWM-2015-111 - Biosolids Tractor	220,000	Purchased- waiting for delivery		In Progress
		WWM-2016-121 - Plant-wide Supply Fan Upgrade/Replacement (Occupied Spaces)	120,000	Council		In Progress
		WWM-2016-122 - Air Handling Units Supply and Exhaust (non-occupied)	150,000	Council		In Progress
		WWM-2016-130 - Headworks Building and Grit Chambers Odor Control System	750,000	In developomet- scope		Not Started
		WWM-2016-41 - Lift Station Repair and Upgrade Fund	575,000	Ongoing		Recurring
		WWM-2016-58 - Study - Stormwater Capital Facility Plan	350,000	Expected completion late 2024		In Progress
		WWM-2017-29 - Aubrey L White Parkway Reconstruction	1,180,000	In Charter Process. Design Fall 2024		In Progress
WWM-2018-110 - Boiler Burners and Controls		500,000	contract		In Progress	
WWM-2018-73 - Study - Indian Trail Stormwater		60,000	Cancelled		Cancelled	
WWM-2018-74 - Spokane Falls Blvd, Post to Division		60,000	Scoping		Not Started	
WWM-2018-75 - Mallon Avenue, Monroe to Howard, Stormwater Management		5,000	Delayed to 2026		Delayed	
WWM-2019-11 - Cochran Basin Lift Station and Control Facility		500,000	Nearly complete. Complete Summer 2024		In Progress	
WWM-2019-20 - Catch Basin Cleaner Trucks		1,250,000	Ordered- waiting for delivery		In Procureme	
WWM-2019-29 - NSC Planning - Interstate 90 to Sprague Avenue		10,000	Ongoing		Recurring	
WWM-2019-42 - Desmet & Superior Sewer Replace Pipe Under R/R & Adj. Lines		900,000	Design complete. Construction late 2024		In Progress	
WWM-2019-44 - Underground Injection Control (UIC) Regulation Compliance		50,000	Not started		Not Started	
WWM-2019-46 - NSC Planning - Sprague Avenue to Spokane River		10,000	Ongoing		Recurring	
WWM-2019-9 - NSC Planning - Interstate 90 to Sprague Avenue		5,000	Ongoing		Recurring	
WWM-2020-16 - NSC - I-90 Sewer Interceptor Crossings		7,000,000	In design		In Progress	
WWM-2020-17 - NSC - 2nd Ave and Trumpet Area Sewer Reroutes		250,000	In design		In Progress	
WWM-2020-27 - 1 1-Ton Dump Truck		105,000	Delayed to 2027		Delayed	
WWM-2020-39 - Sewer Line Replacement		180,000	Ongoing		Recurring	
WWM-2020-44 - Wind River Force Main Replacement		130,000	evaluating might defer		Not Started	
WWM-2020-45 - Combined Sewer Overflow (CSO) 25 Swale Rehabilitation		200,000	Project cancelled		Cancelled	
WWM-2020-46 - Regal - 42nd to 44th Sewer Replacement		35,000	Expected to start and be completed in 2025.		Not Started	
WWM-2020-74 - Emergency Overflow Modifications for Digesters 4 and 5		350,000	Modifying project		In Progress	

Capital Improvement Program: FY 2024 Project Status Report

Sum of 2024					
Department-Section	CIP-Project	Total	Update	Status	
5200-700 - Sewer	WWM-2021-11 - Future Development Sewer Upgrades	250,000	Ongoing fund	Recurring	
	WWM-2021-18 - Washington Basin Stormwater Separation	225,000	Study Underway	In Progress	
	WWM-2021-20 - Drywell Rehabilitation in Wellhead Protection Zones	250,000	Investigation	Not Started	
	WWM-2021-37 - WWC SCADA Equipment Upgrades	10,000	Investigating equipment replacement	Not Started	
				Purchased backhoe- couldn't order F150 due to no charging capabilities	In Progress
	WWM-2021-45 - Electric F150 4x4	150,000			In Progress
	WWM-2021-46 - Engineer Tech Equipment	10,000	Investigating replacement equipment options	Not Started	
	WWM-2021-72 - Biosolids Front End Loader	225,000	Purchased-Waiting delivery	In Progress	
	WWM-2022-1479 - Nine Mile Sewer Re-route	120,000	Charter in process. Design to start in 2024.	In Progress	
	WWM-2022-1481 - Francis/Assembly/Nine Mile Stormwater Facility	130,000	Charter in process. Design to start in 2024.	In Progress	
	WWM-2022-1484 - Study-Garden Springs Creek Culvert	500,000	Delayed to 2027	Delayed	
	WWM-2022-1486 - Cheney-Spokane Rd Sewer	1,500,000	Under construction	In Progress	
	WWM-2022-1497 - North Spokane Corridor - 3rd Ave Sewer Reroutes	50,000	In design. Construction expected 2025	In Progress	
	WWM-2022-1517 - NW Blvd & Assembly Diversion Modification & PW2 Air Gap	30,000	Building scope for design	Not Started	
	WWM-2022-1521 - Manhole Rehab (Cure-in-Place)	60,000	Developing Scope	Not Started	
	WWM-2022-1522 - 18th & Perry Sewer Extension	42,000	In Charter Process. Design Fall 2024	In Progress	
	WWM-2022-1537 - HVAC Improvements for the Belt Filter Press Area	500,000	In development- Scope	Not Started	
	WWM-2022-1538 - BioSolids Storage / Alternate Disposal Study	500,000	In development- Scope	Not Started	
	WWM-2022-1540 - AC Unit for Blower Building	1,000,000	Ordered	In Progress	
	WWM-2023-1483 - Sewer Collections SCADA System	825,000	On going	In Progress	
	WWM-2023-1594 - Sewer Rehabilitation Program	260,000	Ongoing	Recurring	
	WWM-2023-1595 - Septic Elimination Program	500,000	Ongoing	Recurring	
	WWM-2023-1605 - Lincoln (Summit to Maxwell) Sewer Replacement	36,000	Cancelled	Cancelled	
	WWM-2023-1606 - Maxwell (Comm Cntr to Maple) Sewer Replacement	25,000	Cancelled	Cancelled	
	WWM-2023-1613 - Interceptor Inspection, CCTV & Sonar	350,000	In development- Scope	Not Started	
	WWM-2023-1614 - Lincoln (Summit to Maxwell) Stormwater	75,000	Cancelled	Cancelled	
	WWM-2023-1615 - Maxwell (Comm Cntr to Maple) Stormwater	100,000	Cancelled	Cancelled	
	WWM-2023-1646 - Activated Sludge Pump Gallery No.1 Building Reskinning	300,000	In development- Scope	Not Started	
	WWM-2023-1687 - Sunset Blvd Bike Path, Spotted to Royal	40,000	In design. Construction scheduled 2025	In Progress	
	WWM-2023-1689 - Grandview Avenue Sewer	70,000	In scoping. Construction scheduled 2025	In Progress	
	WWM-2024-1684 - Rockwood - Grand to Cowley Storm	30,000	Charter in process. Design to start in 2024.	In Progress	
	5200-700 - Sewer Total		27,963,000		
5200-800 - Solid Waste	SWM-2012-194 - Metal Commercial Refuse & Recycling Containers	175,000	An order will be placed this fall for 4 containers, balance of funding will be applied to other projects	In Progress	
			Order has been placed and chassis' have been fabricated, awaiting completion of the bodies. Delivery expected in January/February 2025	In Progress	
	SWM-2012-201 - Front-Loading Refuse Collection Vehicles	1,575,000		In Progress	
	SWM-2015-35 - Superheater Replacement #2 Boiler	1,300,000	Project completed	Completed	
			Front end loader has been ordered and received. A SIP Loan was used and this funding will be applied to the payment.	Completed	
	SWM-2015-67 - Front-End Loader and Other Mobile Equipment	343,000		Completed	
			Engineering contract is being processed for Council approval.	In Progress	
	SWM-2016-144 - Ash House Refurbishment	200,000	Remaining funding will be applied to other projects.	In Progress	
			Compressor and Air Dryer have been received. Engineering work in progress for building modifications.	In Progress	
	SWM-2018-129 - Compressor/Air Dryer Upgrades	740,000		In Progress	
		Waterwalls have been fabricated, waiting for install during a future outage.	In Progress		
SWM-2018-132 - Waterwall Tube Replacement	768,000		In Progress		
		Equipment has been purchased totaling \$100K, remaining funding will be applied to other projects.	Completed		
SWM-2018-135 - ACC Motor and VFD Upgrade	300,000		Completed		
		Developing Engineering scope for this project with the intent to have an analysis of our existing system and recommendation for retrofit or replacement by the end of 2024.	In Progress		
SWM-2018-138 - North Side Landfill Gas Treatment	400,000		In Progress		
		Order has been placed, chassis' have been fabricated, awaiting completion of bodies. Delivery expected in December 2024	In Progress		
SWM-2018-18 - Automated Side Load Collection Vehicles	2,100,000		In Progress		
		\$200K was spent to repair the transformer, the remainder will be used for the purchase of a replacement. Bid currently being issued for replacement, delivery likely won't be until 2027.	In Procurement		
SWM-2019-76 - Transformer Repairs	1,000,000		In Procurement		

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Sum of 2024				
Department-Section	CIP-Project	Total	Update	Status
5200-800 - Solid Waste	SWM-2020-59 - Cart/Container Storage & Maintenance Building	250,000	Project deferred to 2027 due to lack of funding as a result of increased building costs.	Deferred
	SWM-2022-1498 - Automated Scale Upgrade	55,000	PMO is working on implementation this fall. Funding was not encumbered and \$245K additional money is needed. Being utilized from other projects.	In Progress
	SWM-2022-1511 - Technological Upgrades	300,000	Project was deferred to cover increased costs of other projects	Deferred
	SWM-2022-1519 - Compressed Natural Gas (CNG) Backup Generator	100,000	Generator purchase completed and generator delivered. Bid issued for installation, moving forward with Council approval	In Progress
	SWM-2023-1685 - CNG Fuel System Expansion	56,100	for contract	In Progress
5200-800 - Solid Waste Total		9,662,100		
5300-300 - ITSD Infrastructure	ITD-2024-1648 - Network Re-Architecture Program: Software Defined Networking Module	290,000		
5300-300 - ITSD Infrastructure Total		290,000		
5300-500 - ITSD Replacement	ITD-2015-143 - Datacenter Hardware Upgrades	252,734		
	ITD-2015-148 - Desktop Replacement Program	449,786		
	ITD-2015-149 - Network Hardware Upgrades	568,273		
	ITD-2015-150 - Server/Storage Hardware Upgrades	70,511		
	ITD-2019-89 - Fiber Network Infrastructure Upgrades	200,000		
	ITD-2024-1601 - Probation Referral Tool	250,000		
	ITD-2024-1641 - Permitting, Licensing & Code Enforcement Software	713,260		
	ITD-2024-1647 - City Hall Disaster Recovery Infrastructure Phase 2	807,000		
5300-500 - ITSD Replacement Total		3,311,564		
Grand Total		167,213,859		

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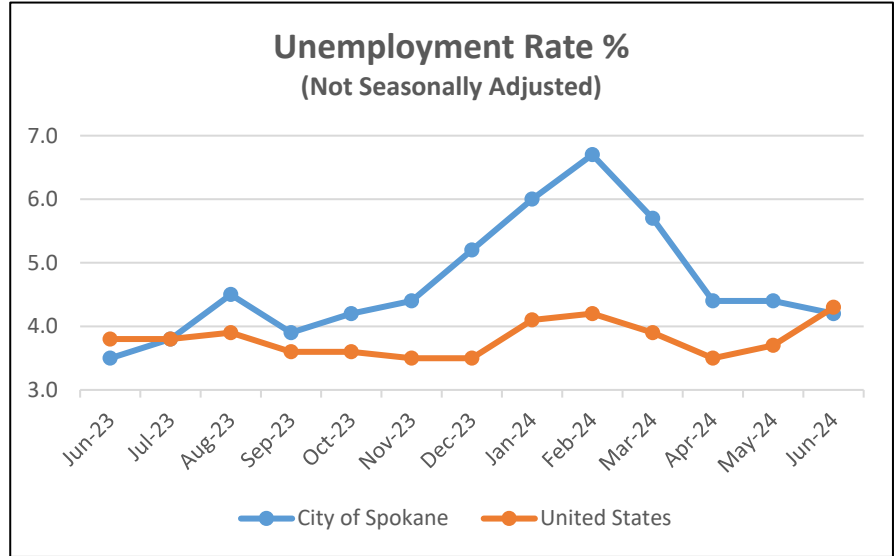
IV. Economic Briefing

City of Spokane

KEY ECONOMIC INDICATORS

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

MONTH	UNEMPLOYMENT RATE
June 2023	3.5%
July 2023	3.8%
August 2023	4.5%
September 2023	3.9%
October 2023	4.2%
November 2023	4.4%
December 2023	5.2%
January 2024	6.0%
February 2024	6.7%
March 2024	5.7%
April 2024	4.4%
May 2024	4.4%
June 2024*	4.2%



*Preliminary data

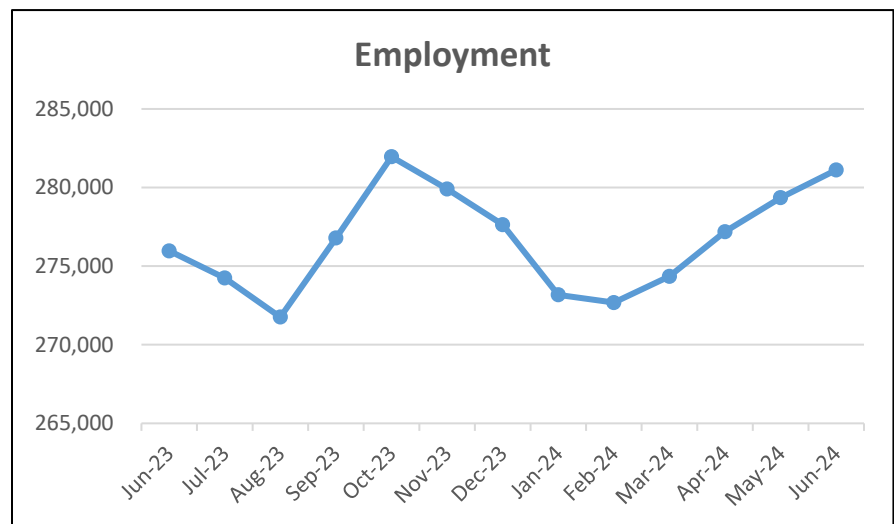
Source: U.S. Bureau of Labor Statistics (BLS). On April 19, 2024 BLS issued major revisions to all prior months, may not match previous reports.

The unemployment rate in the Spokane-Spokane Valley metropolitan statistical area (MSA) was 4.2 percent for June 2024. This is 0.7 percent greater than the unemployment rate in June 2023, primarily due to an increase in labor force participation rather than a reduction in employment.

Historically, the unemployment rate tends to significantly increase in the winter months due to the closure of businesses that are impacted by winter weather. Employment peaked in October 2023 after the annual low point in August 2023. This is a common trend and is likely due to parents returning to the labor force by seeking employment after their children return to school in the fall.

Employment – Spokane-Spokane Valley, WA (MSA)

MONTH	EMPLOYMENT
June 2023	275,963
July 2023	274,237
August 2023	271,756
September 2023	276,784
October 2023	281,956
November 2023	279,903
December 2023	277,634
January 2024	273,168
February 2024	272,675
March 2024	274,348
April 2024	277,189
May 2024	279,348
June 2024*	281,119



*Preliminary data.

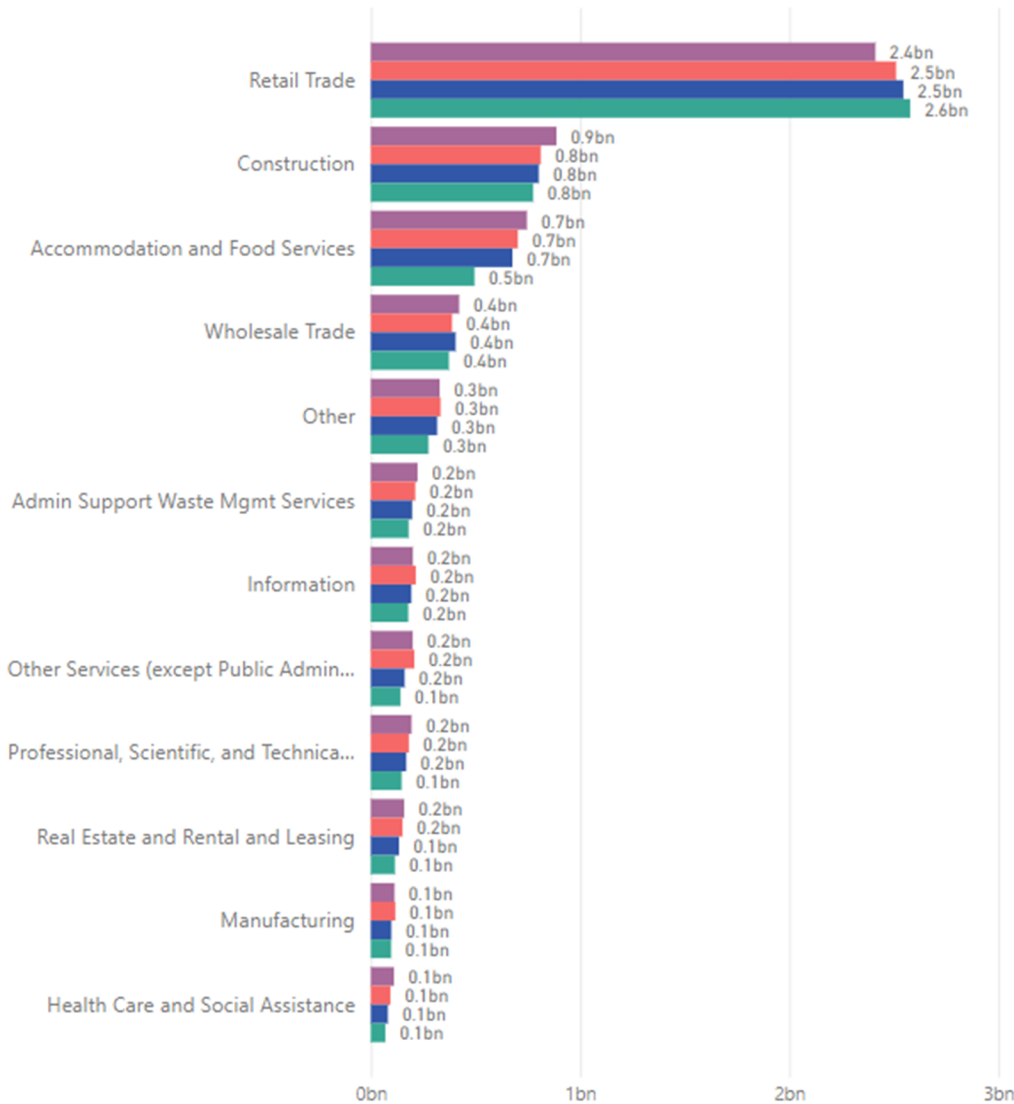
Source: U.S. Bureau of Labor Statistics (BLS). On April 19, 2024 BLS issued major revisions to all prior months, may not match previous reports.

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Taxable Sales

Taxable Sales by NAICS Group - Year to Date

Activity Year ● 2024 ● 2023 ● 2022 ● 2021



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

Activity Month

May 2024

Taxable Sales for the Month of May, 2024

\$1,249,713,916
 Taxable Current Year

\$1,265,352,851
 Taxable Prior Year

(\$15,638,935)
 Change

-1.24%
 Change Pct

YTD Taxable Sales Through May, 2024

\$6,002,473,313
 YTD Current Year

\$5,929,469,163
 YTD Prior Year

\$73,004,150
 ChangeYTD

1.23%
 ChangeYTDpct

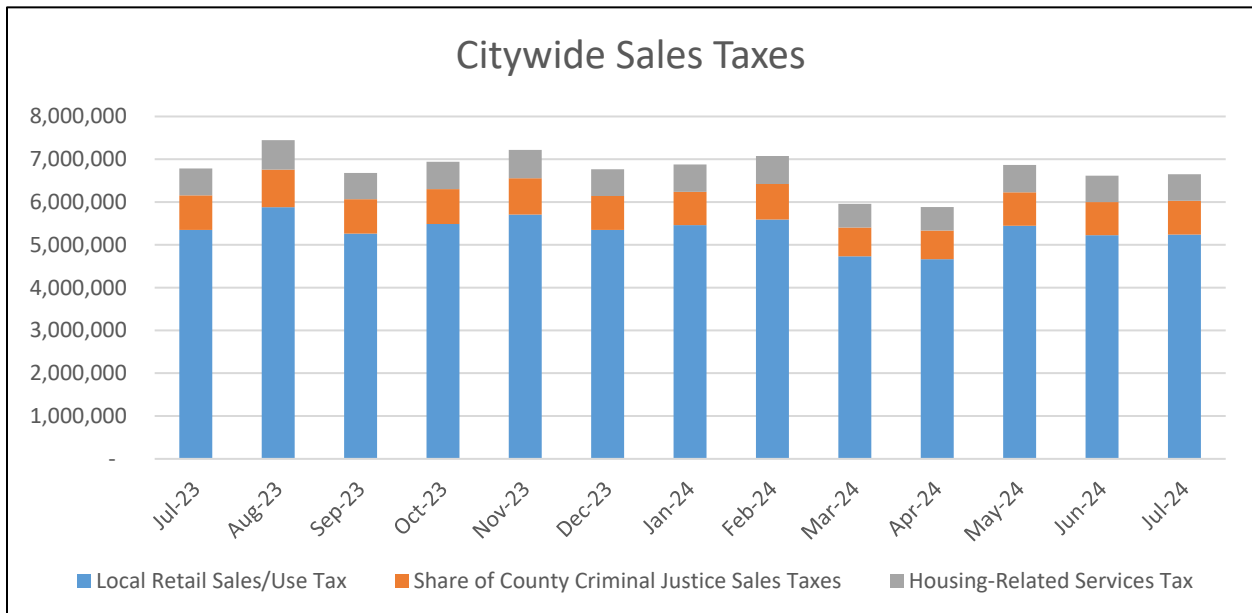
Monthly total taxable sales in the month of May 2024 were 1.24 percent less than taxable sales in May 2023. YTD taxable sales in 2024 are still 1.23 percent greater than YTD taxable sales in 2023 due to the strong sales in January and February, but this may not last if the current trend continues.

Retail Trade continues to be the largest category of taxable sales but has experienced a 3.9 percent decrease of YTD taxable sales. This continues despite the inflated prices of goods and is likely due to changes in consumer behavior during an economically uncertain time. The decline in Retail Trade is offset by increases in three of the four largest sectors including Construction, Accommodation & Food Services, and Wholesale Trade. The four largest sectors comprise nearly 75 percent of YTD taxable sales.

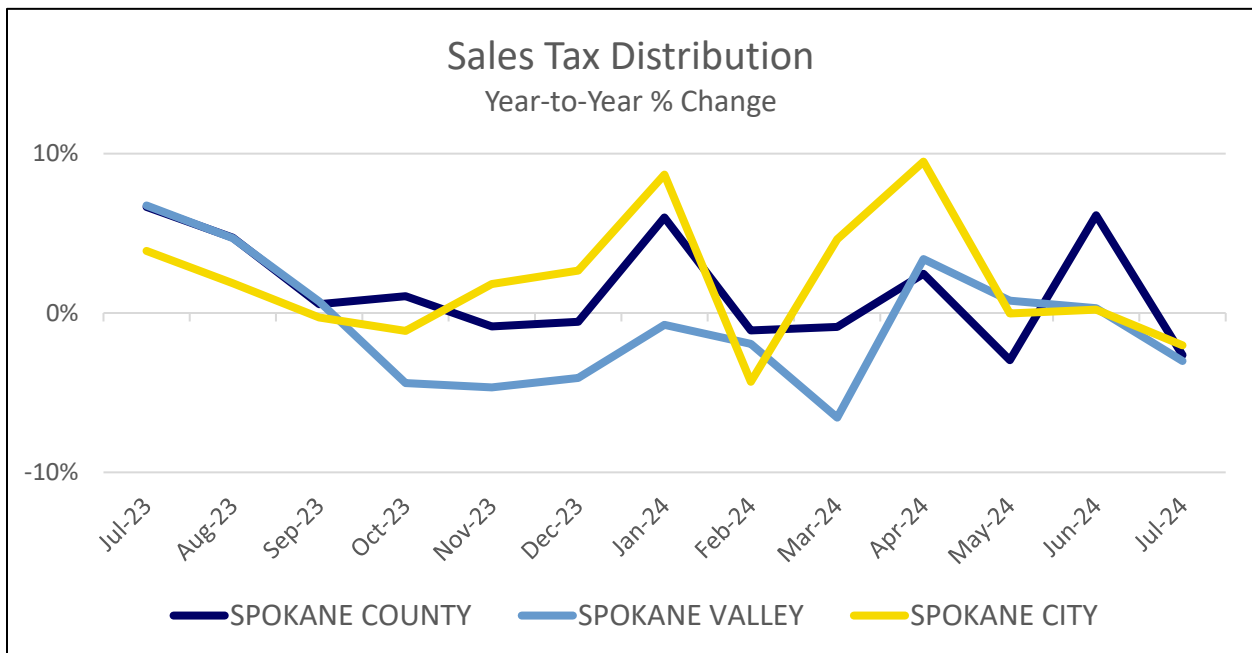
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The City receives revenue from three portions of sales tax: local option retail sales/use tax (1%), portions of Spokane County criminal justice sales taxes, and housing-related services tax (0.1%). Sales tax revenue is received approximately two months following the taxable sale activity. For example, the chart above shows the typical seasonality of sales tax with December holiday sales appearing in February 2024, and March 2024 showing the dip of January sales following the holiday season.



A view of Eastern Washington’s economy can be seen in the year-to-year percent change in sales tax revenue distributions. The City of Spokane has averaged 2.4 percent growth throughout 2024. The City of Spokane Valley and Spokane County have experienced weaker growth during the same time period with a 1.1 percent contraction and 1.0 percent growth, respectively. Generally speaking, this is a reversal of the prior year’s trend where Spokane Valley and Spokane County were significantly outperforming the City of Spokane’s sales tax growth.