



September Financial Report
October 28, 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	\$249,602,728	\$147,181,320	\$150,576,797	\$3,395,476	2.3%
Expenditures	\$248,236,638	\$178,369,640	\$175,590,587	\$2,779,053	1.6%

*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 September 2024, General Fund revenues are 2.3 percent above City budget projections (because of the \$3.1M transfer back to GF at the beginning of the year for police vehicles) with approximately \$150.6 million collected year-to-date (YTD) and \$10.4 million more than through September 2023. On the expenditure side, actuals are 1.6 percent below budget, or \$2.8 million below 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	\$6,806,213
CURRENT REVENUES (Adopted + BTs and SBOs)	\$249,602,728

Changes Adopted GF Expenditures

Adopted GF Expenditures	\$242,753,357
Encumbrance Carry Forward	\$1,505,214
BTs and SBOs – YTD ²	\$3,978,067
CURRENT EXPENDITURES (Adopted + Encumbrance + BTs and SBOs)	\$248,236,638

1- ORD C36573 created a \$32,200 operating transfer-in from the Cannabis Use Tax fund to fund a US Assistant Attorney in the Legal dept for serious narcotics prosecution. ORD C36568 created a \$1,224,513 operating transfer-in from the ARPA fund to transfer interest earnings to the Police dept to fund SSP termination pay. The same ordinance created a \$550,000 operating transfer-in from the ARPA fund to transfer funding to the Community Justice Services dept to fund positions.

2- ORD C36573 and C36568 created expense authority for the items referenced above.

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	135,940,383	62%
0260 CITY CLERK	2,750	409	15%
0300 HUMAN SERVICES	35,500	21,134	60%
0320 COUNCIL	0	0	0%
0330 PUBLIC AFFAIRS/COMMUNICATIONS	0	0	0%
0350 COMMUNITY CENTERS	95,757	71,817	75%
0370 ENGINEERING SERVICES	9,405,761	7,083,394	75%
0410 FINANCE	152,500	12,852	8%
0430 GRANTS MANAGEMENT	0	138	0%
0450 NEIGHBHD HOUSING HUMAN SVCS	360,318	0	0%
0470 HISTORIC PRESERVATION	51,850	27,050	52%
0500 LEGAL	612,200	183,023	30%
0550 NEIGHBORHOOD SERVICES	42,500	13,700	32%
0560 MUNICIPAL COURT	2,650,408	987,177	37%
0570 OFFICE OF HEARING EXAMINER	44,500	11,694	26%
0620 HUMAN RESOURCES	25,000	0	0%
0650 PLANNING SERVICES	144,421	57,450	40%
0680 POLICE	15,414,470	5,807,497	38%
0690 COMMUNITY JUSTICE SERVICES	882,000	45,672	5%
0700 PUBLIC DEFENDER	249,725	162,224	65%
0750 COMMUNITY/ECONOMIC DEV DVSN	434,523	151,183	35%
TOTAL	249,602,728	150,576,797	60%

Revenue is received under various schedules and will always lag the calendar. Second half property taxes (~\$18M) will be received in November while sales tax is always recorded two months in arrears (~\$10M).

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	115,697,441	109,587,007	6%
32000 LICENSES & PERMITS	4,885,375	4,639,068	5%
33000 INTERGOVERNMENTAL REVENUES	1,806,700	1,850,645	-2%
34000 CHARGES FOR SERVICES	4,814,332	4,021,478	20%
35000 FINES & FORFEITS	(6,223)	(16,121)	-61%
36000 MISCELLANEOUS REVENUES	5,614,758	5,859,634	-4%
39700 OPERATING TRANSFERS-IN	3,128,000	-	0%
TOTAL REVENUE	135,940,383	125,941,711	8%

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	36,252,422	36,014,862	-0.7%	400,937
<i>Local Retail Sales Tax – GF Only</i>	<i>58,830,000</i>	<i>33,026,874</i>	<i>33,097,503</i>	<i>0.2%</i>	<i>478,551</i>
Property Tax	50,831,337	29,333,739	30,194,839	2.9%	2,180,472
Interfund Utility Taxes	51,677,948	33,137,073	32,944,433	-0.6%	2,920,577
Business Taxes	26,489,000	17,823,531	17,994,951	1.0%	405,281
<i>Taxes on Private Utilities</i>	<i>26,164,000</i>	<i>17,657,464</i>	<i>17,786,217</i>	<i>0.7%</i>	<i>387,743</i>
Charges for Services (Services Provided by City Departments)	23,429,150	13,557,551	14,398,482	6.2%	1,711,284
Licenses & Permits	7,268,791	4,903,180	4,993,822	1.8%	201,144
<i>Business Registrations</i>	<i>4,568,241</i>	<i>3,247,426</i>	<i>3,653,917</i>	<i>12.5%</i>	<i>382,007</i>
<i>Franchise Fees</i>	<i>2,360,000</i>	<i>1,421,841</i>	<i>1,179,020</i>	<i>-17.1%</i>	<i>(174,648)</i>
Miscellaneous Revenue	8,838,093	6,675,206	5,802,109	-13.1%	(285,089)
<i>Interest Earnings</i>	<i>7,202,939</i>	<i>4,824,667</i>	<i>4,536,102</i>	<i>-6.0%</i>	<i>(369,357)</i>
Intergovernmental Revenues	3,955,281	2,359,895	2,670,694	13.2%	(212,718)
Fines & Forfeits	2,415,350	1,815,926	932,709	-48.6%	(318,381)
<i>Traffic & Parking Violations</i>	<i>2,205,500</i>	<i>1,675,688</i>	<i>839,083</i>	<i>-49.9%</i>	<i>(303,048)</i>
Other Taxes	1,945,000	1,249,727	1,387,159	11.0%	188,168
<i>Admission Tax</i>	<i>1,600,000</i>	<i>1,084,943</i>	<i>1,123,675</i>	<i>3.6%</i>	<i>178,838</i>
Operating Transfer-In	8,262,778	33,070	3,239,361		3,204,926
Disposition of Fixed Assets	40,000	40,000	3,376		3,376
TOTAL	249,602,728	147,181,320	150,576,797	2.3%	10,399,977

REVENUE OVERVIEW

Sales tax revenue (July 2024 activity) is falling just short of the budget while property tax revenue is tracking above budget projections by about \$861 thousand. Taxes on Private Utilities are 0.7 percent above budget while Interfund Taxes, City utilities, are slightly below YTD budget projections. Charges for Services is beating budget projections because of charges for engineering services and zoning/subdivision fees. Interest Earnings has fallen because of the Fed’s 50 basis point reduction to the Fed Funds rate and Traffic & Parking Violations are below budget because SPD has not resurrected the traffic unit.

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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 0.2% above budget.

GENERAL FUND EXPENDITURES

Department	2024 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance YTD (Unfavorable)/ Favorable
Allocations to Other Funds	92,447,114	70,840,700	69,386,674	1,454,026
City Clerk	924,573	635,722	606,446	29,276
Civil Service	1,862,515	1,277,184	1,292,254	(15,070)
NHHS Division	498,309	355,443	349,409	6,034
Community Centers	746,165	510,241	450,380	59,861
Council	2,498,705	1,768,008	1,606,009	161,999
CED Services	2,727,901	1,259,222	276,895	982,327
Engineering Services	8,327,605	5,735,317	5,636,341	98,975
Finance	2,794,120	2,029,825	1,793,041	236,785
Historic Preservation	279,837	233,527	193,335	40,192
Human Resources	1,299,744	884,660	894,351	(9,691)
Human Services	3,166,856	2,523,826	1,859,323	664,503
Internal Service Charges	14,127,372	10,253,466	9,763,977	489,489
Legal	5,363,188	3,826,655	3,664,583	162,072
Mayor	1,407,270	1,051,446	1,075,517	(24,070)
Municipal Court	4,939,119	3,361,415	3,364,982	(3,567)
Neighborhood Services	746,616	503,204	502,226	979
Non-departmental	4,840,703	3,068,968	2,979,423	89,545
Office of Civil Rights	269,229	176,744	154,041	22,703
Office of Hearing Examiner	291,462	183,310	169,978	13,333
Office of Youth	45,000	22,500	22,500	0
Planning Services	2,615,848	1,783,491	1,733,280	50,211
Police	87,295,924	60,074,478	61,992,893	(1,918,415)
Police Ombudsman	503,228	341,710	334,135	7,575
Community Justice Services	3,265,914	2,221,427	2,080,544	140,883
Public Affairs/Communications	1,280,006	866,735	904,798	(38,063)
Public Defender	3,672,316	2,580,413	2,503,252	77,161
TOTAL	248,236,638	178,369,640	175,590,587	2,779,053

EXPENSE OVERVIEW

Through September, overall General Fund spending appears to be under 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, annualization analysis indicates only Police and Fire are legitimate concerns.

Police’s large unfavorable variance is stemming from terminated leave payouts. Unfortunately, when all outstanding variables are taken into account, it is estimated that the Police department will end the year almost \$1.5 million dollars over budget. SSP salary savings have been overshadowed by not only the terminated payouts & HRA payments, but the necessary transfer of PD personnel from the Public Safety Personnel Levy fund to the Police department. Additionally,

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the recent MOU that allows for additional comp time to be paid out is estimated to significantly negatively impact the department's budget. Finally, the joint-use agreement with the County is expected to be more than budgeted.

Fire's unfavorable variance, **(\$780,000)**, is driven by uniform overtime overshadowing salary savings because of the canceled recruit school and likely because of the FLSA change. Furthermore, the Fire Trust did not participate in the budgeted medical premium holiday and their aged fleet is causing more and more repair & maintenance.

Expense Category	2024 Amended Budget	Budget YTD*	Actuals YTD	YTD Variance (Unfavorable)/ Favorable
51000 SALARIES & WAGES	93,465,716	68,040,176	67,160,012	880,164
52000 PERSONNEL BENEFITS	23,166,849	16,885,331	16,708,383	176,948
53000 SUPPLIES	1,812,720	1,407,259	1,005,982	401,277
54000 OTHER SERVICES & CHARGES	18,612,922	11,030,242	8,573,627	2,456,615
56000 CAPITAL OUTLAY	245,566	194,228	170,676	23,553
59000 INTERFUND PAYMENT FOR SERVICES	17,430,875	12,394,656	11,987,860	406,796
59950 RESERVE FOR BUDGET ADJUSTMENT	15,803	15,803	0	15,803
80100 OPERATING TRANSFERS OUT	93,486,188	70,139,760	69,984,048	155,713

Although, at the end of September, the expense categories look favorable to budget, salaries & wages are expected to go over budget because of Police.

CONCLUSION

General Fund revenues are beating the budget primarily due to property taxes, but revenues won't significantly contribute to a positive year-end fund balance. The General Fund expense variance is favorable right now; however, it is anticipated to grow unfavorable as the year comes to a close due to Police and Fire. Year-end SBOs have been submitted to the Public Safety committee to right-size these departments' funding needs.

GENERAL FUND FINANCIAL AND RESERVE SUMMARY
 September 30, 2024

BEGINNING BALANCES (actual as of 12/31/2023, unaudited)		<u>Actual %</u>
--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	3,678,213

Amended General Fund Revenue **249,602,728**

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	3,678,067

Amended General Fund Expenses **248,236,638**

ENDING BALANCES	CALCULATED	<u>Actual %</u>
--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	18,551,277	14,584,469	(3,966,808)
1200 CODE ENFORCEMENT FUND	4,434,280	3,069,886	2,594,660	(475,226)
1300 LIBRARY FUND	13,029,938	9,020,726	8,857,309	(163,417)
1340 HISTORIC PRESERVATION INCENTIV	10,000	6,923	6,300	(623)
1350 PENSION CONTRIBUTIONS FUND	7,103,943	4,918,114	4,124,669	(793,446)
1360 MISCELLANEOUS GRANTS FUND	6,651,627	4,604,973	463,084	(4,141,889)
1370 DOMESTIC VIOLENCE PREVENTION	500	346	344	(2)
1375 CANNABIS FUND	600,000	415,385	490,234	74,850
1380 TRAFFIC CALMING MEASURES	7,611,836	5,269,733	4,326,016	(943,717)
1390 URBAN FORESTRY FUND	2,020,000	1,398,462	96,315	(1,302,147)
1400 PARKS AND RECREATION FUND	26,625,006	18,432,696	19,207,676	774,980
1440 FIRE GRANTS MISCELLANEOUS	1,684,907	1,166,474	59,937	(1,106,537)
1460 PARKING METER REVENUE FUND	11,769,891	8,148,386	4,461,119	(3,687,267)
1500 PATHS AND TRAILS RESERVE FUND	174,500	120,808	42,274	(78,534)
1540 HUMAN SERVICES GRANTS FUND	33,559,756	23,233,677	8,950,610	(14,283,068)
1541 CONTINUUM OF CARE	7,570,000	5,240,769	2,308,931	(2,931,838)
1555 OPIOID FUND	317,221	219,615	3,859,712	3,640,097
1560 FORFEITURES & CONTRIBUTION FND	407,840	282,351	873,561	591,210
1570 INTERMODAL FACILITY OPERATION	-	-	-	-
1590 HOTEL/MOTEL TAX FUND	4,518,803	3,128,402	3,232,585	104,183

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1595 HOUSING SALES TAX	7,200,000	4,984,615	4,288,637	(695,978)
1610 REET 2ND QUARTER PERCENT	4,796,000	3,320,308	3,262,545	(57,762)
1615 REET 1ST QUARTER PERCENT	4,584,711	3,174,031	2,809,705	(364,326)
1620 PUBLIC SAFETY & JUDICIAL GRANT	4,330,417	2,997,981	1,287,274	(1,710,707)
1625 PUBLIC SAFETY PERSONNEL FUND	7,126,494	4,933,727	4,017,034	(916,693)
1640 COMMUNICATIONS BLDG M&O FUND	286,692	198,479	-	(198,479)
1650 COMMUNITY DEVELOPMENT FUND	15,000	10,385	6,146	(4,238)
1690 COMM DEVELOPMENT BLOCK GRANTS	10,000,000	6,923,077	1,113,867	(5,809,210)
1695 CDBG REVOLVING LOAN FUND	2,000,434	1,384,916	862,619	(522,297)
1700 MISC COMMUNITY DEVPMNT GRANTS	1,507,392	1,043,579	111,733	(931,846)
1710 HOME ENTITLEMENT PROGRAM	9,681,906	6,702,858	78,136	(6,624,722)
1715 HOME REVOLVING LOAN FUND	396,379	274,416	219,416	(55,000)
1720 HOUSING ASSISTANCE PROGRAM	7,180	4,971	8,358	3,387
1725 AFFORDABLE & SUPTIVE HOUSING	645,586	446,944	164,800	(282,145)
1760 EMERGENCY RENTAL ASSTNCE GRANT	57	39	20,340	20,300
1770 HOUSING TRUST GRANT FUND	7,611	5,269	9,267	3,998
1775 LEGAL SVCS AND RELOCATION FUND	144,000	99,692	-	(99,692)
1780 RENTAL REHABILITATION FUND	51,150	35,412	18,719	(16,693)
1785 RES RENTAL PROP MITIGATION	76,456	52,931	19,253	(33,679)
1890 TRIAL COURT IMPROVEMENT FUND	64,608	44,729	49,065	4,336
1910 CRIMINAL JUSTICE ASSISTANCE FD	7,285,956	5,044,123	3,539,383	(1,504,740)
1920 FINANCIAL PARTNERSHIP FUND	189,792	131,394	768,796	637,402
1940 CHANNEL FIVE EQUIPMENT RESERVE	252,000	174,462	162,199	(12,263)

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1950 PARK CUMULATIVE RESERVE FUND	3,669,995	2,540,766	1,171,992	(1,368,774)
1970 FIRE/EMS FUND	72,563,623	50,236,354	48,128,481	(2,107,874)
1980 DEFINED CONTRIBUTION ADMIN FND	75,000	51,923	-	(51,923)
1985 VOYA DEFINED CONTR ADMIN FUND	46,000	31,846	11,909	(19,937)
1990 TRANSPORTATION BENEFIT FUND	3,355,049	2,322,726	2,615,967	293,241
2100 GO BOND REDEMPTION FUND	17,939,274	12,419,497	12,646,253	226,756
2300 SPECIAL ASSESSMENT DEBT FUND	530,000	366,923	46,984	(319,939)
2500 IRON BRIDGE TIF DEBT SERVICE	105,587	73,099	62,207	(10,892)
2502 UNIVERSITY DISTRICT LRF DS	275,000	190,385	136,677	(53,707)
3160 GENERAL CAPITAL IMPROVEMENTS	1,400,000	969,231	76,216	(893,015)
3200 ARTERIAL STREET FUND	58,756,991	40,677,917	26,576,715	(14,101,202)
3346 UTGO 2015 PARKS	20,403	14,125	-	(14,125)
3365 2018 UTGO LIBRARY CAPITAL BOND	-	-	-	-
3500 KENDALL YARDS TIF	410,000	283,846	224,963	(58,884)
3501 WEST QUADRANT TIF	589,000	407,769	367,088	(40,682)
3502 UNIVERSITY DISTRICT LRF	217,000	150,231	115,128	(35,103)
4100 WATER DIVISION	55,176,195	38,198,904	43,500,949	5,302,045
4210 WATER/WW DEBT SERVICE FUND	13,551,528	9,381,827	2,400,764	(6,981,063)
4250 INTEGRATED CAPITAL MANAGEMENT	72,706,081	50,334,979	50,216,189	(118,790)
4300 SEWER FUND	-	-	513,614	513,614
4310 SEWER MAINTENANCE DIVISION	50,136,858	34,710,132	43,878,329	9,168,197
4320 RIVERSIDE PARK RECLAMATION FAC	9,230,503	6,390,348	8,150,757	1,760,409
4330 STORMWATER	9,275,577	6,421,554	99,969	(6,321,584)

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4360 ENVIRONMENTAL PROGRAMS	608,549	421,303	-	(421,303)
4370 SEWER CONSTRUCTION FUND	-	-	2,189,447	2,189,447
4480 SOLID WASTE FUND	-	-	210,655	210,655
4490 SOLID WASTE DISPOSAL	24,656,266	17,069,723	18,030,689	960,966
4500 SOLID WASTE COLLECTION	73,804,199	51,095,215	54,450,862	3,355,647
4530 SOLID WASTE LANDFILLS	145,000	100,385	7,683	(92,702)
4600 GOLF FUND	5,992,101	4,148,378	6,393,565	2,245,188
4700 DEVELOPMENT SVCS CENTER	9,937,638	6,879,903	7,907,690	1,027,787
5100 FLEET SERVICES FUND	19,852,392	13,743,964	14,281,773	537,810
5110 FLEET SVCS EQUIP REPL FUND	2,671,261	1,849,335	1,881,094	31,760
5200 PUBLIC WORKS AND UTILITIES	7,163,089	4,959,062	4,694,950	(264,111)
5300 IT FUND	12,311,684	8,523,474	8,057,904	(465,570)
5310 IT CAPITAL REPLACEMENT FUND	1,311,660	908,072	992,906	84,834
5400 REPROGRAPHICS FUND	487,716	337,650	351,064	13,414
5500 PURCHASING & STORES FUND	1,092,076	756,053	832,830	76,777
5600 ACCOUNTING SERVICES	5,182,745	3,588,054	3,998,776	410,722
5700 MY SPOKANE	1,913,698	1,324,868	1,435,296	110,428
5750 OFFICE OF PERFORMANCE MGMT	1,606,687	1,112,322	1,205,015	92,693
5800 RISK MANAGEMENT FUND	8,449,339	5,849,542	6,429,475	579,932
5810 WORKERS' COMPENSATION FUND	5,491,794	3,802,011	4,215,462	413,451
5830 EMPLOYEES BENEFITS FUND	44,773,773	30,997,227	34,244,789	3,247,561
5900 FACILITIES MANAGEMENT FUND OPS	5,674,619	3,928,582	2,904,112	(1,024,470)
5901 ASSET MANAGEMENT FUND CAPITAL	23,740,706	16,435,873	3,639,320	(12,796,554)

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II. Other Funds Financial Summary

City of Spokane

5902 PROPERTY ACQUISITION POLICE	7,876,917	5,453,250	6,183,018	729,767
5903 PROPERTY ACQUISITION FIRE	2,460,319	1,703,298	1,766,686	63,389
5904 FACILITIES CAPITAL	1,294,337	896,079	554,478	(341,602)
6010 FINCH MEMORIAL ARBORETUM FUND	75,000	51,923	11,480	(40,443)
6100 RETIREMENT	36,330,000	25,151,538	49,955,570	24,804,031
6200 FIREFIGHTERS' PENSION FUND	5,188,643	3,592,137	4,667,861	1,075,723
6230 BUILDING CODE RECORDS MGMT	60,000	41,538	43,553	2,014
6250 MUNICIPAL COURT	1,300,000	900,000	572,278	(327,722)
6300 POLICE PENSION	3,695,500	2,558,423	1,871,245	(687,178)
6730 PARKING & BUSINESS IMPROV DIST	-	-	1,775,858	1,775,858
TOTAL	900,713,530	623,570,905	588,055,631	(35,515,274)

OTHER FUND EXPENSES

Department	2024 Amended Budget	Budget YTD*	Actuals YTD	\$ Variance
1100 STREET FUND	30,129,751	20,859,058	18,838,795	(2,020,264)
1200 CODE ENFORCEMENT FUND	4,365,128	3,022,011	2,409,923	(612,088)
1300 LIBRARY FUND	13,994,449	9,688,464	9,993,188	304,723
1340 HISTORIC PRESERVATION INCENTIV	21,647	14,986	110	(14,876)
1350 PENSION CONTRIBUTIONS FUND	7,103,943	4,918,114	3,941,572	(976,542)
1360 MISCELLANEOUS GRANTS FUND	6,651,635	4,604,978	1,348,248	(3,256,730)
1370 DOMESTIC VIOLENCE PREVENTION	500	346		(346)
1375 CANNABIS FUND	600,000	415,385		(415,385)

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II. Other Funds Financial Summary

City of Spokane

1380 TRAFFIC CALMING MEASURES	13,846,505	9,586,042	4,285,868	(5,300,174)
1390 URBAN FORESTRY FUND	2,020,176	1,398,583	42,969	(1,355,614)
1400 PARKS AND RECREATION FUND	26,962,599	18,666,415	18,291,026	(375,389)
1425 AMERICAN RESCUE PLAN	37,973,514	26,289,356	17,543,296	(8,746,060)
1440 FIRE GRANTS MISCELLANEOUS	1,684,907	1,166,474	47,881	(1,118,593)
1460 PARKING METER REVENUE FUND	6,507,243	4,505,015	2,754,518	(1,750,496)
1500 PATHS AND TRAILS RESERVE FUND	1,024,096	708,990	87,234	(621,756)
1540 HUMAN SERVICES GRANTS FUND	45,397,636	31,429,133	10,382,645	(21,046,487)
1541 CONTINUUM OF CARE	11,767,282	8,146,580	3,142,989	(5,003,591)
1555 OPIOID FUND	1,000,000	692,308	171,550	(520,758)
1560 FORFEITURES & CONTRIBUTION FND	1,205,783	834,773	392,684	(442,089)
1590 HOTEL/MOTEL TAX FUND	4,872,215	3,373,072	2,610,034	(763,038)
1595 HOUSING SALES TAX	19,677,175	13,622,660	3,921,970	(9,700,690)
1610 REET 2ND QUARTER PERCENT	14,832,458	10,268,625	617,637	(9,650,987)
1615 REET 1ST QUARTER PERCENT	4,563,096	3,159,066	2,809,885	(349,181)
1620 PUBLIC SAFETY & JUDICIAL GRANT	3,802,218	2,632,305	1,382,007	(1,250,298)
1625 PUBLIC SAFETY PERSONNEL FUND	7,611,066	5,269,199	5,148,053	(121,146)
1640 COMMUNICATIONS BLDG M&O FUND	311,028	215,327	226,289	10,962
1650 COMMUNITY DEVELOPMENT FUND	45,000	31,154	6,134	(25,020)
1680 CD/HS OPERATIONS	472,600	327,185	(15,773)	(342,958)
1690 COMM DEVELOPMENT BLOCK GRANTS	15,083,758	10,442,602	1,476,402	(8,966,200)
1695 CDBG REVOLVING LOAN FUND	3,546,241	2,455,090	577,733	(1,877,357)
1700 MISC COMMUNITY DEVPMENT GRANTS	2,153,353	1,490,783	170,890	(1,319,893)

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II. Other Funds Financial Summary

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1710 HOME ENTITLEMENT PROGRAM	9,681,906	6,702,858	160,161	(6,542,697)
1715 HOME REVOLVING LOAN FUND	1,135,000	785,769	238,332	(547,438)
1720 HOUSING ASSISTANCE PROGRAM	177,500	122,885		(122,885)
1725 AFFORDABLE & SUPTIVE HOUSING	222,722	154,192	7,059	(147,133)
1760 EMERGENCY RENTAL ASSTNCE GRANT	7	5	-	(5)
1770 HOUSING TRUST GRANT FUND	216,800	150,092		(150,092)
1775 LEGAL SVCS AND RELOCATION FUND	144,000	99,692		(99,692)
1780 RENTAL REHABILITATION FUND	411,150	284,642	2,664	(281,978)
1785 RES RENTAL PROP MITIGATION	76,456	52,931	406	(52,525)
1890 TRIAL COURT IMPROVEMENT FUND	64,608	44,729		(44,729)
1910 CRIMINAL JUSTICE ASSISTANCE FD	7,957,362	5,508,943	5,953,081	444,138
1920 FINANCIAL PARTNERSHIP FUND	1,020,232	706,314	1,138,739	432,425
1940 CHANNEL FIVE EQUIPMENT RESERVE	252,000	174,462	24,404	(150,058)
1950 PARK CUMULATIVE RESERVE FUND	4,994,580	3,457,786	1,506,197	(1,951,589)
1970 FIRE/EMS FUND	72,655,327	50,299,842	51,868,035	1,568,193
1980 DEFINED CONTRIBUTION ADMIN FND	69,336	48,002	14,275	(33,727)
1985 VOYA DEFINED CONTR ADMIN FUND	45,928	31,796	16,335	(15,461)
1990 TRANSPORTATION BENEFIT FUND	6,300,686	4,362,013	3,240,997	(1,121,016)
2100 GO BOND REDEMPTION FUND	17,529,912	12,136,093	9,484,761	(2,651,332)
2300 SPECIAL ASSESSMENT DEBT FUND	143,811	99,561	343	(99,219)
2350 SPECIAL ASSESSMENT GUARANTY FD	8,000	5,538		(5,538)
2500 IRON BRIDGE TIF DEBT SERVICE	103,187	71,437	50,951	(20,486)
2502 UNIVERSITY DISTRICT LRF DS	224,252	155,251	112,332	(42,920)

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City of Spokane

3160 GENERAL CAPITAL IMPROVEMENTS	1,470,226	1,017,849	81,081	(936,768)
3200 ARTERIAL STREET FUND	63,721,225	44,114,694	31,632,920	(12,481,774)
3346 UTGO 2015 PARKS	703,834	487,270	118,655	(368,614)
3365 2018 UTGO LIBRARY CAPITAL BOND	1,979,395	1,370,350	543,080	(827,270)
3495 CAPITAL IMPROVEMENTS 1995	40,778	28,231		(28,231)
3500 KENDALL YARDS TIF	400,000	276,923	220,378	(56,545)
3501 WEST QUADRANT TIF	1,904,090	1,318,216	113,673	(1,204,544)
3502 UNIVERSITY DISTRICT LRF	213,000	147,462	44	(147,418)
4100 WATER DIVISION	79,278,469	54,885,094	42,806,982	(12,078,112)
4210 WATER/WW DEBT SERVICE FUND	13,551,528	9,381,827	361,693	(9,020,134)
4250 INTEGRATED CAPITAL MANAGEMENT	130,683,367	90,473,100	50,152,155	(40,320,946)
4310 SEWER MAINTENANCE DIVISION	35,102,651	24,301,835	24,492,827	190,992
4320 RIVERSIDE PARK RECLAMATION FAC	41,594,985	28,796,528	32,360,419	3,563,890
4330 STORMWATER	9,536,935	6,602,493	4,219,140	(2,383,354)
4360 ENVIRONMENTAL PROGRAMS	576,958	399,433	216,875	(182,557)
4370 SEWER CONSTRUCTION FUND	1,576,968	1,091,747	1,731,907	640,159
4490 SOLID WASTE DISPOSAL	45,580,313	31,555,601	28,943,217	(2,612,384)
4500 SOLID WASTE COLLECTION	66,593,006	46,102,850	38,544,090	(7,558,760)
4530 SOLID WASTE LANDFILLS	931,557	644,924	234,300	(410,624)
4600 GOLF FUND	6,912,018	4,785,243	3,860,173	(925,071)
4700 DEVELOPMENT SVCS CENTER	12,058,748	8,348,364	6,729,026	(1,619,337)
5100 FLEET SERVICES FUND	19,842,492	13,737,110	13,241,292	(495,818)
5110 FLEET SVCS EQUIP REPL FUND	5,209,904	3,606,857	1,174,048	(2,432,808)

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City of Spokane

5200 PUBLIC WORKS AND UTILITIES	6,962,329	4,820,074	4,231,453	(588,620)
5300 IT FUND	14,632,098	10,129,914	10,089,515	(40,398)
5310 IT CAPITAL REPLACEMENT FUND	3,600,293	2,492,511	1,121,008	(1,371,503)
5400 REPROGRAPHICS FUND	493,771	341,841	305,332	(36,510)
5500 PURCHASING & STORES FUND	1,228,622	850,584	797,898	(52,686)
5600 ACCOUNTING SERVICES	5,957,829	4,124,651	4,216,018	91,367
5700 MY SPOKANE	1,901,090	1,316,139	1,232,325	(83,815)
5750 OFFICE OF PERFORMANCE MGMT	1,852,637	1,282,595	943,396	(339,199)
5800 RISK MANAGEMENT FUND	7,430,512	5,144,200	4,104,897	(1,039,303)
5810 WORKERS' COMPENSATION FUND	6,449,272	4,464,880	4,609,182	144,301
5820 UNEMPLOYMENT COMPENSATION FUND	437,026	302,556	196,944	(105,613)
5830 EMPLOYEES BENEFITS FUND	51,024,162	35,324,420	37,243,543	1,919,123
5900 FACILITIES MANAGEMENT FUND OPS	6,340,286	4,389,429	3,090,159	(1,299,270)
5901 ASSET MANAGEMENT FUND CAPITAL	26,944,628	18,653,973	17,100,801	(1,553,173)
5902 PROPERTY ACQUISITION POLICE	11,447,010	7,924,853	4,822,482	(3,102,371)
5903 PROPERTY ACQUISITION FIRE	3,263,820	2,259,568	1,950,289	(309,279)
5904 FACILITIES CAPITAL	2,866,516	1,984,511	725,533	(1,258,978)
6010 FINCH MEMORIAL ARBORETUM FUND	75,000	51,923		(51,923)
6100 RETIREMENT	41,236,091	28,548,063	29,434,615	886,552
6200 FIREFIGHTERS' PENSION FUND	5,240,350	3,627,935	3,063,459	(564,475)
6230 BUILDING CODE RECORDS MGMT	60,000	41,538	40,835	(704)
6250 MUNICIPAL COURT	1,300,000	900,000	564,425	(335,575)
6300 POLICE PENSION	3,581,750	2,479,673	2,133,982	(345,691)

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II. Other Funds Financial Summary

City of Spokane

6730 PARKING & BUSINESS IMPROV DIST	75,000	51,923	60,252	8,329
TOTAL	1,156,524,300	800,670,669	600,281,144	(200,389,525)

*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. 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.	Recurring
	FAC-2023-1544 - City Hall Reconfiguration Implementation	500,000		In Progress
0410-700 - Facilities Total		744,381		
0410-800 - Fleet	FLT-2023-1494 - Establishing Clean Fuel Infrastructure	287,000	DC Level 3 fast charging at the Broadway Fuel Site and ACL2 at Fire Station 16 using previously collected surcharge funding. Parks charging stations have been completed. Viability analysis for SPD charging at PS bldg is underway. 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.	In Progress
	FLT-2024-1666 - SIP Loan and Leasing of Units	2,000,000		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
	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		

Capital Improvement Program: FY 2024 Project Status Report

Sum of 2024					
Department-Section	CIP-Project	Total	Update	Status	
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	2024 Local Access G&O construction in progress, design phase for 2025 Local Access G&O	In Progress	
	STR-2022-1526 - Residential Chip Seal Projects	1,709,464	2023 & 2024 Local Access Chip Seal construction in progress, design phase for 2025 Local Access Chip Seal	In Progress	
	STR-2022-1527 - Residential Crack Seal Work	400,000	project is ongoing, work completed by Street Department	Recurring	
	STR-2022-1528 - Paving Unpaved Roadway Program	700,000	projects delayed indefinitely due to funding	Delayed	
	STR-2022-1564 - Street Capital Enhancement Maintenance Projects	4,000,000	project is ongoing, work completed by Street Department	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 significantly complete, punch list items remain, not	Recurring
STR-2012-26 - Post Street Replacement Bridge, 2017105		1,000,000	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 10 & 11 projects have started and are in progress, should be significantly complete by the end of 2024	In Progress	
STR-2014-29 - Millwood Trail, from SCC to Felts Field, 2014059		170,000	project is in early design phase, design phase continues in 2025	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, construction phase in 2025	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, design continues in 2025, construction in 2026	In Progress	
STR-2018-101 - Thor and Freya St, Hartson to Sprague Ave, Et. Al., 2018084		150,000	construction for Phase 2 in progress Phase 1 significantly complete, finalized/closed out by end of 2024	In Progress	
STR-2018-20 - South Gorge Trail Connection - Main Ave to CSO 26, 2018097		150,000	significantly complete, punch list items remain, finalized/close out by end of 2024	Completed	
STR-2018-3 - Wellesley Ave, Freya St to Havana St, 2018076		670,000	design phase continues, construction in 2025/2026	In Progress	
STR-2018-6 - Spokane Falls Blvd – Post to Division, 2018086		50,000	design and public outreach phase, design and ROW in 2025/2026, construction 2026/2027	In Progress	
STR-2019-88 - Flexible Arterial Maintenance Program		2,250,000	construction in progress, should be finalized/close out by end of 2024	In Progress	
STR-2020-18 - Meadow Lane Rd. / US 195 Intersection, 2023105		237,000	2024 design phase continues, construction in 2025	In Progress	
STR-2020-20 - Freya Ave. / Palouse Highway Roundabout		150,000	design & ROW phase continues into 2025, construction 2026/2027	In Progress	
STR-2020-4 - NSC - Ralph Street Improvements, 2020065		25,000	project is in progress, work completed by WSDOT as part of NSC, will be constructed on WSDOT NSC timeline	In Progress	
STR-2021-3 - Boone Ave. Protected Bike Lanes - Howard to Ruby, 2021069		200,000	project is in planning phase, design phase in 2025 & 2026	In Progress	
STR-2021-4 - Division Street Pedestrian Hybrid Beacons, 2021071		178,200	project is complete	Completed	
STR-2021-5 - Driscoll - Alberta - Cochran Sidewalk, 2021070		299,000	significantly complete, punch list items remain, finalized/closed by end of 2024	Completed	
STR-2021-6 - Riverside Ave., Grant to Sherman, 2021073		350,000	project in design phase, design and construction in 2025	In Progress	
STR-2022-1463 - Maple Street Bridge Deck Repair, 2021089		180,000	project is complete	Completed	
STR-2022-1465 - Washington Street and Stevens Street Bridges Deck Repair, 2021088		3,650,000	construction in progress, should be finalized/close out by end of 2024	In Progress	
STR-2022-1469 - Haven St. Sidewalk - Rockwell to Heroy, 2022066		65,000	significantly complete, punch list items remain, finalized/closed by end of 2024	Completed	
STR-2022-1470 - Pacific Ave. Greenway Study - Sherman to Ben Burr Trail, 2022068		75,000	design phase, design continues in 2025/2026, construction in 2027/2028	In Progress	
STR-2022-1471 - Market - Monroe - 29th Ave. Grind & Overlay, 2022064		2,197,000	construction in progress, should be finalized/close out by end of 2024	In Progress	
STR-2022-1472 - 29th Ave. - Washington - Monroe Grind & Overlay, 2022065	4,386,800	2024 construction in progress, should be finalized/close out by end of 2024	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-2022-1473 - Haven St. Grind & Overlay - Market to Market, 2021094	75,000	significantly complete, punch list items remain, finalized/closed by end of 2024	Completed	
			construction in progress, should be finalized/close out by end of 2024	In Progress	
	STR-2022-1474 - Maple / Ash Chip Seal - Northwest Blvd. to Rowan, 2021095	750,000			
	STR-2022-1475 - Illinois Ave. Grind & Overlay and Shared Path, 2021096	60,000		project is complete	Completed
	STR-2022-1476 - Pacific Ave. Greenway - Howard to Sherman, 2022069	208,000		design phase continues in 2025, construction 2026	In Progress
	STR-2022-1478 - US 195 / Inland Empire Way, 2022000	325,000		design phase continues in 2025	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		design phase continues, construction 2026	In Progress
	STR-2023-1589 - Maple / Walnut Grind and Overlay - 5th Ave. to Bridge	1,534,000		construction in progress	In Progress
				project in design phase, design continues 2025/2026, construction 2027	In Progress
	STR-2023-1668 - Assembly / Francis / 9Mile Roundabout	15,000		continues in design phase	In Progress
	STR-2024-1578 - Latah Bridge Rehabilitation	150,000		continues in design phase, construction 2026	In Progress
	STR-2024-1579 - Chestnut Bridge Scour Damage Repair	358,000		project in design & ROW phase, construction 2025	In Progress
	STR-2024-1580 - Arterial Pedestrian Hybrid Beacons	308,000		continues in design phase, construction 2025	In Progress
	STR-2024-1581 - Maxwell Ave. Ped-Bike Safety	185,000		continues in design phase, construction 2025	In Progress
	STR-2024-1582 - Lincoln St. Ped-Bike Safety	641,000		continues in design phase, construction 2025	In Progress
	STR-2024-1583 - Stevens Elementary SRTS	124,000		continues in design phase, construction 2025	In Progress
	STR-2024-1584 - Scott Elementary SRTS	174,000		continues in design phase, construction 2025	In Progress
	STR-2024-1670 - Thorpe Tunnel Preliminary Engineering	125,000		continues in design phase, design & ROW in 2025, construction 2026	In Progress
	STR-2024-1672 - Fish Lake Trail to Centennial Trail Connection - Phase 1	200,000		continues in design phase, design & ROW in 2025/2026, possible construction 2027	In Progress
	STR-2024-1673 - Fish Lake Trail to Centennial Trail Connection - Phase 2	400,000		continues in design phase in 2025, possible construction 2026/2027	In Progress
	STR-2024-1676 - Sunset Highway Path - Deer Heights to Spotted Rd.	50,000		continues in design phase, construction 2025	In Progress
	STR-2024-1677 - Sunset Highway Path - Spotted Rd. to Royal St.	469,500			In Progress
	5200-400 - Streets Capital (Arterial) Total		31,031,271		
	5200-500 - Water Division	WAT-2012-141 - Plains System New Booster	300,000	Project is currently out to bid. Construction in 2025.	In Progress
		WAT-2012-184 - Thorpe Road Reservoir No. 2	7,330,000	Under Construction	In Progress
				Ongoing replacement project - 25,460 automated read meters installed	Recurring
WAT-2013-156 - Metering		2,400,000		Working on RFP for software implementation	In Progress
WAT-2013-157 - SCADA System		375,000		Funds reallocated for utility replacement funding program	Recurring
WAT-2013-158 - Water Service Replacement Program		240,000		Construction is complete. Tank filling and testing is underway.	In Progress
WAT-2013-167 - Spokane International Airport (SIA) System Additional Reservoir		2,200,000		Under Construction. Completion expected late 2024.	In Progress
WAT-2013-173 - High System Tank		10,000,000		Project has been re-scoped and packaged with another project.	Delayed
WAT-2014-163 - 16th Ave Transmission Main, Chestnut to Milton Booster		2,000,000		Completed.	Complete.
WAT-2015-115 - Ray St., 11th to Hartson Ave, Main Replacement		3,500,000		In process. Will be finished at the end of 2024	In Progress
WAT-2016-17 - Study - Water Capital Facilities Plan		10,000		Installing new generator a wiring at the dam	In Progress
WAT-2016-89 - Water Facilities Backup Power Retrofit		200,000		Study and well testing underway	In Progress
WAT-2016-94 - Well Electric Well Station Update		500,000		Reviewing PFS levels and project needs	Not Started
WAT-2016-95 - Ray Street Well Station Update		25,000		Completed.	Complete.
WAT-2016-96 - Marshall Road from Thorpe to Qualchan Transmission Main		6,050,000		completed	Completed
WAT-2017-27 - SIA Transmission Line Crossing Under I-90		1,500,000		contract with Rezatek underway	In Progress
WAT-2017-34 - Assessment of Existing Pipes		250,000		Design underway	In Progress
WAT-2018-146 - Upriver Dam Ops Facility Remodel		1,500,000		Under construction.	In Progress
WAT-2018-1508 - Upriver Dam Spillway Rehabilitation Phase 3a		120,000		Rolled into Phase 3a	In Progress
WAT-2018-1509 - Upriver Dam Spillway Rehabilitation Phase 3b		774,000		Rolled into rehab project	In Progress
WAT-2018-1510 - Upriver Dam Spillway Gate Replacement		1,391,500		Project is currently in design	In Progress
WAT-2018-43 - Wellesley Avenue, Freya to Havana Street Main Replacement		70,000		On going	In Progress
WAT-2019-10 - NSC Planning from Spokane River to Sprague Avenue		5,000		Construction is underway.	In Progress
WAT-2019-13 - 9th & Pine Booster Station		4,000,000		On Going	Recurring
WAT-2019-28 - NSC Planning from Interstate 90 to Sprague Avenue		5,000		Additional mains to be installed over the winter	In Progress
WAT-2019-64 - Water Distribution Main Resiliency & Water Quality Program		600,000		On goin / Awaiting DOT design	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		Site selection and specs underway	In Progress
WAT-2020-1514 - Water Distribution System District Metering and Pressure Management Areas		7,200		Ongoing monitoring	Recurring
WAT-2020-1515 - Distribution System Monitoring		250,000			

Capital Improvement Program: FY 2024 Project Status Report

Sum of 2024					
Department-Section	CIP-Project	Total	Update	Status	
5200-500 - Water Division	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. Study will be complete in 2025.	In Progress	
	WAT-2020-58 - Nevada Well Station Rehabilitation	25,000	Dependent upon study completion.	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	
	WAT-2021-13 - Northwest Terrace PRV's	150,000	Design in progress.	In Progress	
	WAT-2021-1504 - FERC Part 12-D	495,000	Study completed, awaiting final report	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	Design in progress.	In Progress	
	WAT-2021-69 - Water Dept. Ops Facility Maintenance and Renovation	1,500,000	Design underway, early bid packages for windows awarded and utilities out for bids	In Progress	
	WAT-2021-75 - Light Vehicles	380,000	commissioning	In Procurement	
	WAT-2022-1461 - Shawnee Booster Station Rehabilitation	500,000	Site selection has begun	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 ordered and awaiting install over the winter	In Procurement	
	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	All equipment has been ordered. Working to build out chassis.	In Procurement	
	WAT-2022-1638 - Powerhouse 2 Trash Rake	1,500,000	Out for bid	In Progress	
	WAT-2022-1640 - Gantry Crane at Upriver Dam Spillway	250,000	Engineering task for structural analysis is 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 early 2025. Construction in 2025/2026	Not Started	
	WAT-2024-1625 - Freya St Transmission Main, Garland Ave to Wellesley Ave	300,000	Project is out to bid.	In Progress	
	WAT-2024-1626 - Freya Distribution Main (21st to 13th)	2,700,000	In Charter Process. Design early 2025.	In Progress	
	WAT-2024-1681 - Rockwood - Grand to Cowley	7,000	Project in design.	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	Bid - no response now have to re-bid	Re-bid
		WWM-2012-276 - Large Line Rehabilitation from Hydrogen Sulfide Damage	360,000	Working Scope- Bid in November- December	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 October	In Progress
		WWM-2012-4 - Citywide Ongoing Cure In Place Pipe (CIPP) Project	350,000	Working Scope- Bid in November- December	Recurring
		WWM-2012-400 - Perforated Plate Replacement	400,000	Ordered	In Progress
		WWM-2014-112 - RPWRF Building Exterior Rehabilitation and Improvements	550,000	Bidding	Not Started
		WWM-2014-113 - Inflow and Infiltration (I/I) Reduction/ Net Enviro. Benefit	510,000	Working Scope- Bid in November- December	Recurring
		WWM-2014-96 - Study - Sewer Capital Facility Plan	300,000	Expected completion in 2025.	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	Contracted	In Progress	
WWM-2016-122 - Air Handling Units Supply and Exhaust (non-occupied)		150,000	Contracted	In Progress	
WWM-2016-130 - Headworks Building and Grit Chambers Odor Control System		750,000	Rescheduled	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 in 2025.	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	Completed	In Progress	

Capital Improvement Program: FY 2024 Project Status Report

Sum of 2024					
Department-Section	CIP-Project	Total	Update	Status	
5200-700 - Sewer	WWM-2019-20 - Catch Basin Cleaner Trucks	1,250,000	Ordered- waiting for delivery	In Procurement	
	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	Bid advertisement expected in December. Construction in 2025.	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	
	WWM-2021-11 - Future Development Sewer Upgrades	250,000	Ongoing fund	Recurring	
	WWM-2021-18 - Washington Basin Stormwater Separation	225,000	Study underway. Completion expected in early 2025.	In Progress	
	WWM-2021-20 - Drywell Rehabilitation in Wellhead Protection Zones	250,000	RFQ expected to advertise in October.	In Progress	
	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 repalcement 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 late 2024.	In Progress
	WWM-2022-1481 - Francis/Assembly/Nine Mile Stormwater Facility	130,000		Charter in process. Design to start in late 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		Complete.	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 design.	In Progress
	WWM-2022-1537 - HVAC Improvements for the Belt Filter Press Area	500,000		Working on scope for engineering.	Not Started
	WWM-2022-1538 - BioSolids Storage / Alternate Disposal Study	500,000		Under contract.	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		Charter in progress. Design expected 2025.	In Progress
	WWM-2024-1684 - Rockwood - Grand to Cowley Storm	30,000		In design.	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	Completed
SWM-2012-201 - Front-Loading Refuse Collection Vehicles		1,575,000	Order has been placed and chassis' have been fabricated, awaiting completion of the bodies. Delivery expected in January/February 2025	In Progress	
SWM-2015-35 - Superheater Replacement #2 Boiler		1,300,000	Project completed	Completed	
SWM-2015-67 - Front-End Loader and Other Mobile Equipment		343,000	Front end loader has been ordered and received. A SIP Loan was used and this funding will be applied to the payment.	Completed	
SWM-2016-144 - Ash House Refurbishment		200,000	Contract in place with Engineering firm to review design and provide Engineers estimate	In Progress	
SWM-2018-129 - Compressor/Air Dryer Upgrades		740,000	Compressor and Air Dryer have been received. Engineering work in progress for building modifications.	In Progress	

Capital Improvement Program: FY 2024 Project Status Report

Sum of 2024 Department-Section	CIP-Project	Total	Update	Status
5200-800 - Solid Waste	SWM-2018-132 - Waterwall Tube Replacement	768,000	Waterwalls have been fabrictated, waiting for install during a future outage.	In Progress
	SWM-2018-135 - ACC Motor and VFD Upgrade	300,000	Equipment has been purchased totaling \$100K, remaining funding will be applied to other projects.	Completed
	SWM-2018-138 - North Side Landfill Gas Treatment	400,000	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-2018-18 - Automated Side Load Collection Vehicles	2,100,000	Order has been placed, chassis' have been fabricated, awaiting completion of bodies. Delivery expected in December 2024	In Progress
	SWM-2019-76 - Transformer Repairs	1,000,000	\$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 Procureme
	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 for contract	In Progress
	SWM-2023-1685 - CNG Fuel System Expansion	56,100	Installation in progress	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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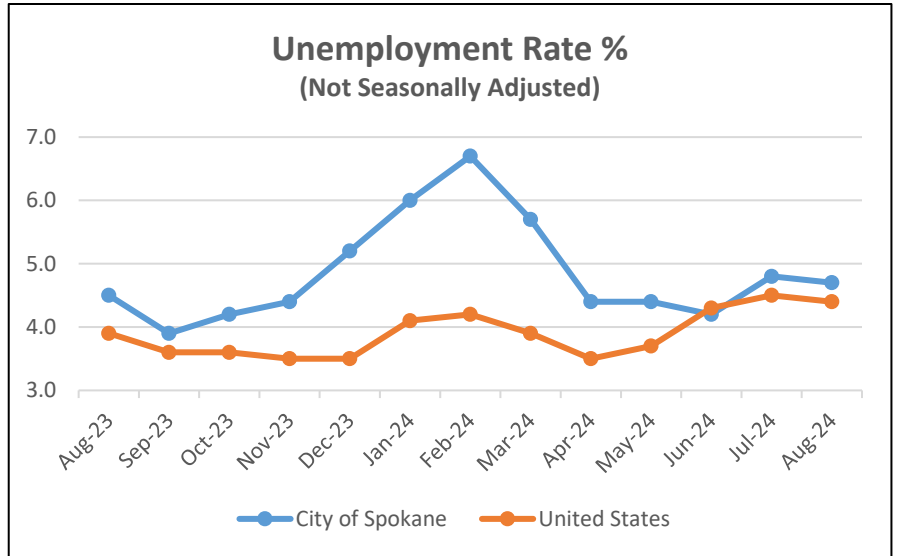
IV. Economic Briefing

City of Spokane

KEY ECONOMIC INDICATORS

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

MONTH	UNEMPLOYMENT RATE
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%
July 2024	4.8%
August 2024*	4.7%



*Preliminary data

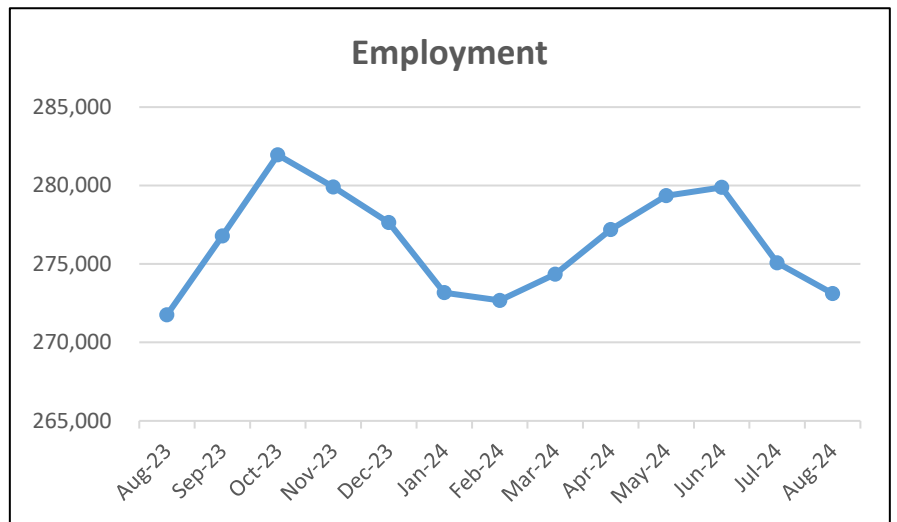
Source: U.S. Bureau of Labor Statistics (BLS). On April 19, 2024 BLS issued major revisions to all prior months, may not match previous reports.

The unemployment rate in the Spokane-Spokane Valley metropolitan statistical area (MSA) was 4.7 percent in August 2024. This is 0.2 percent greater than the unemployment rate in August 2023, due to an increase in labor force participation that was slightly larger than the increased employment.

We expect to see a sharp spike in labor force participation in October 2024 as parents seek employment after their children have returned to school in the fall. The increased labor force participation contributes to the increased unemployment rate and is compounded with a reduction of available jobs due to the impact of inclement winter weather on business operations.

Employment – Spokane-Spokane Valley, WA (MSA)

MONTH	EMPLOYMENT
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	279,876
July 2024	275,069
August 2024*	273,114



*Preliminary data.

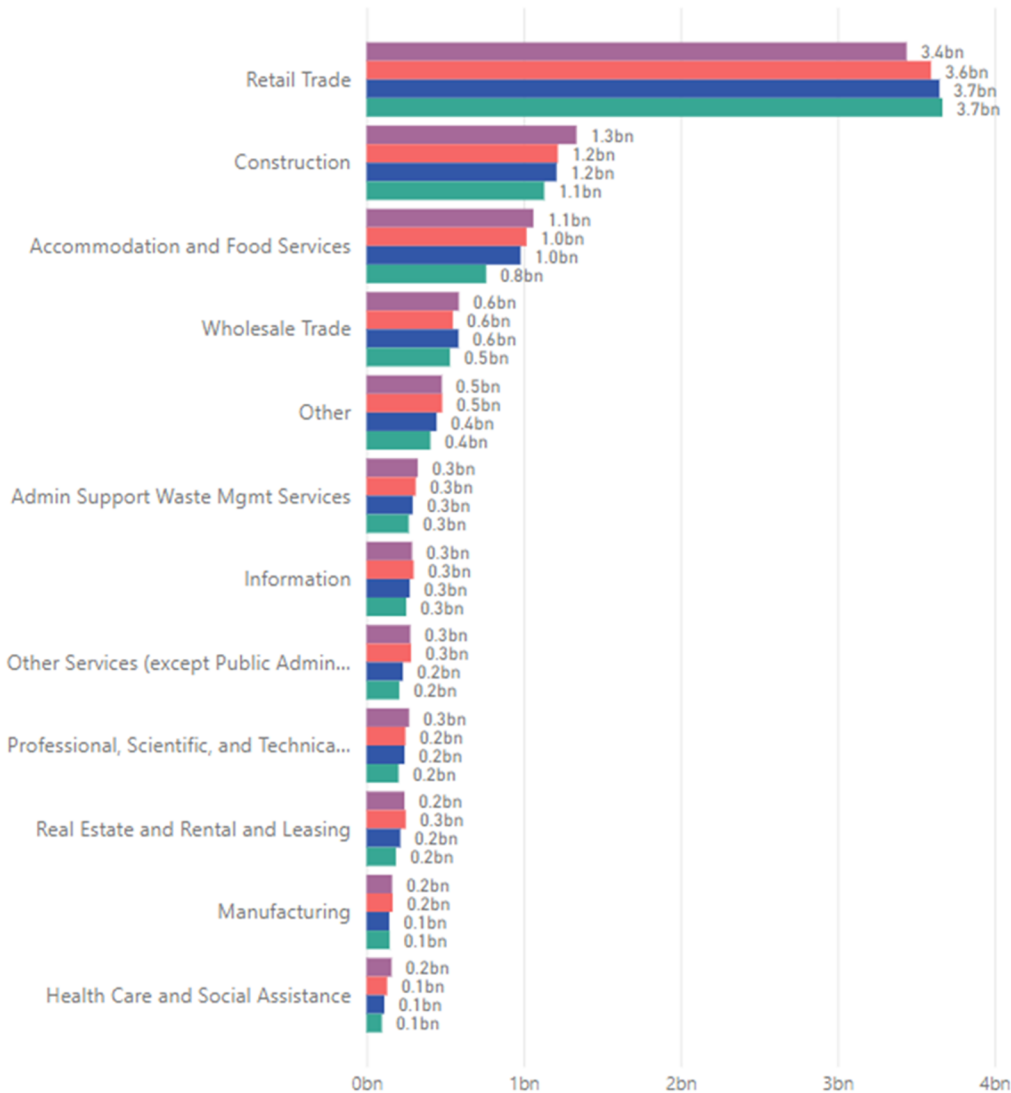
Source: U.S. Bureau of Labor Statistics (BLS). On April 19, 2024 BLS issued major revisions to all prior months, may not match previous reports.

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City of Spokane

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

July 2024

Taxable Sales for the Month of Jul, 2024

\$1,291,855,694

Taxable Current Year

\$1,239,861,067

Taxable Prior Year

\$51,994,627

Change

4.19%

Change Pct

YTD Taxable Sales Through Jul, 2024

\$8,642,677,424

YTD Current Year

\$8,560,988,391

YTD Prior Year

\$81,689,033

ChangeYTD

0.95%

ChangeYTDpct

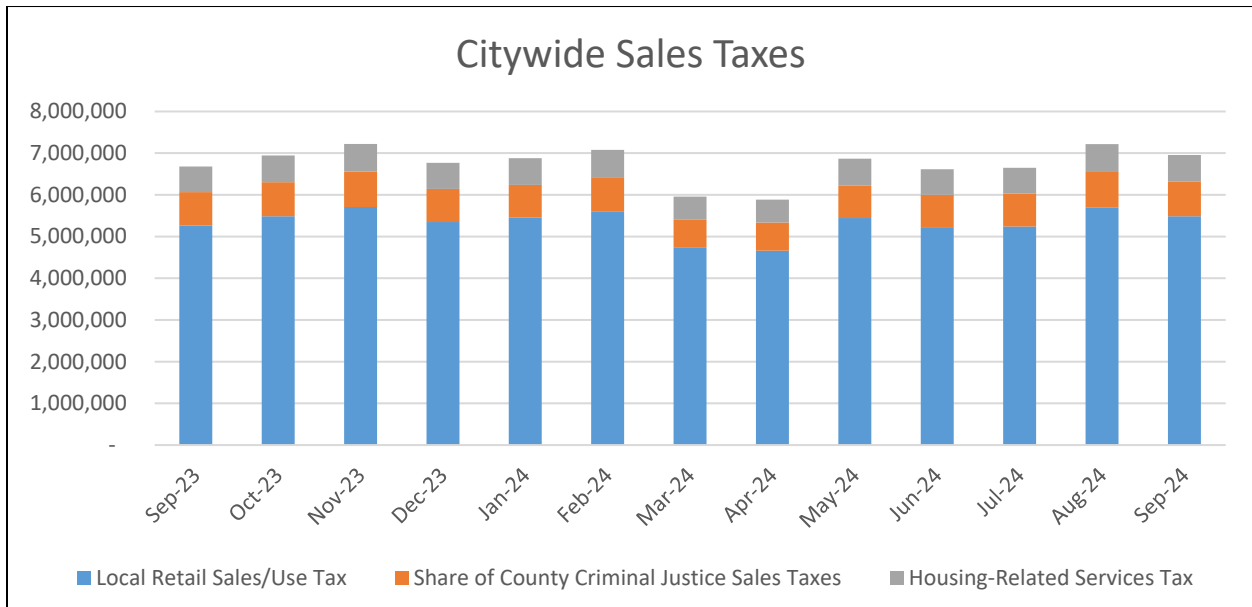
Monthly total taxable sales in the month of July 2024 were 4.19 percent greater than taxable sales in July 2023. YTD taxable sales in 2024 are only 0.95 percent greater than YTD taxable sales in 2023 due to particularly weak taxable sales in April 2024 – June 2024.

Retail Trade continues to be the largest category of taxable sales but has experienced a 3.9 percent decline of YTD taxable sales. Discretionary spending continues to be hindered by the increased cost of necessities. August 2024 recorded the 42nd consecutive month with U.S. inflation greater than the Federal Reserve’s targeted inflation rate of 2.0 percent. To combat increased unemployment, the Federal Reserve reduced the federal funds rate by 0.50 percent during their September 2024 meeting. This decision could result in another spike in the rate of inflation as an unintended consequence.

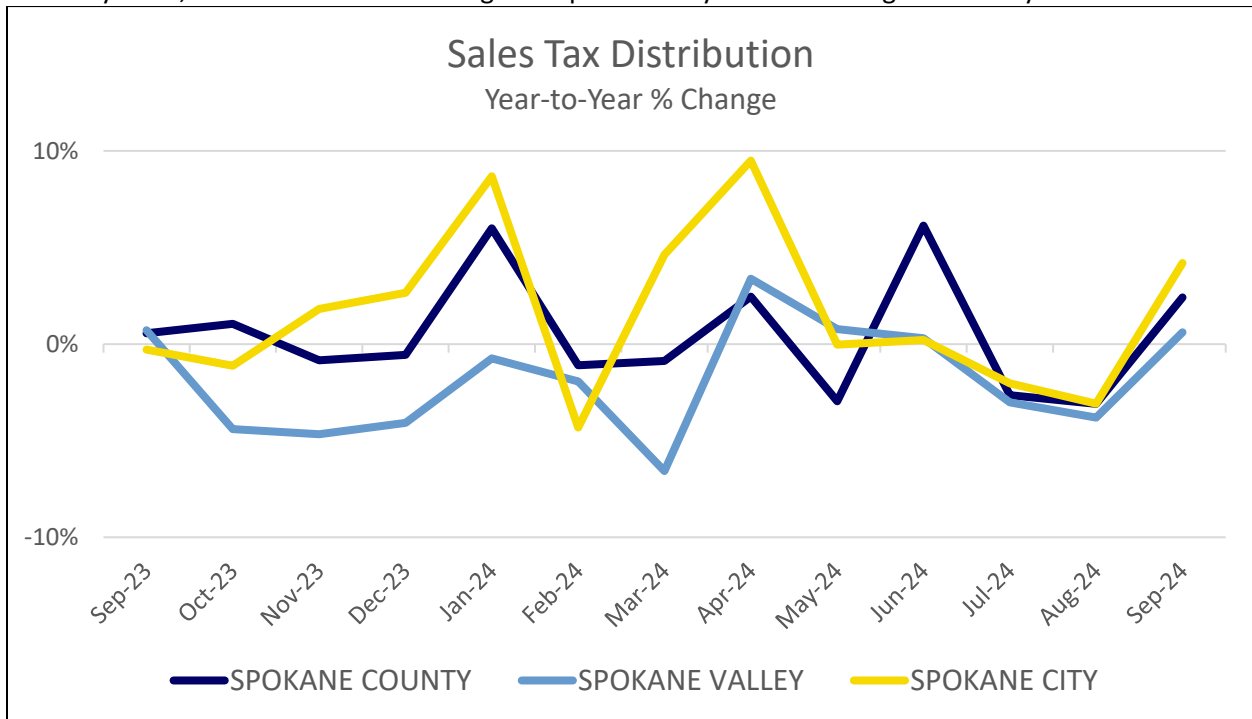
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IV. Economic Briefing

City of Spokane



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 experienced a total of 1.6 percent growth throughout 2024. The City of Spokane Valley and Spokane County have experienced weaker growth during the same period with a 1.3 percent contraction and 0.6 percent growth, respectively. This continues the reversal of the prior year’s trend where Spokane Valley and Spokane County were significantly outperforming the City of Spokane’s 2023 sales tax growth.