# City of Liberty Lake

## Fiscal Year 2027 Budget

Presented by Mayor Cris Kaminskas









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CITY OF LIBERTY LAKE

CRIS KAMINSKAS
MAYOR

MARK MCAVOY
CITY ADMINISTRATOR
22710 E. COUNTRY VISTA DR.
LIBERTY LAKE, WA 99019
509-755-6700

## Proposed 2027 City of Liberty Lake Budget: Fiscal Responsibility, Transparency, and Priorities

**To:** Liberty Lake City Council and Community Members
**Subject:** 2027 Proposed Budget and Opportunities for Additional Cost Savings

Dear City Council Members and Liberty Lake Community Members,

As we review the proposed 2027 City of Liberty Lake budget, it is important to understand both the financial assumptions underlying the proposal and the opportunities available to ensure we are using taxpayer dollars as effectively and responsibly as possible. Our goal should be to maintain the services our residents depend on, meet our community's needs, and make thoughtful decisions about spending while remaining mindful of the financial pressures facing our residents.

The proposed budget reflects an effort to balance anticipated revenues with increasing operating costs, staffing needs, and community priorities. However, it is also important to recognize that the budget does not include several potential revenue sources and that additional expense reductions remain possible.

### Revenue: Conservative Assumptions and Opportunities

The proposed 2027 budget includes several key revenue assumptions:

- A 1% property tax increase, generating approximately $32,000 from existing properties in 2027, along with an estimated $105,000 in new construction revenue.
- An assumed 5% increase in sales tax revenue, excluding any potential public safety sales tax ballot measure.
- No anticipated financing for capital improvements.
- No additional revenue sources beyond those currently reflected in the budget.

These assumptions provide a baseline for evaluating our financial position. Potential financing for capital improvements, voter approval of a public safety sales tax measure, or other new revenue sources could change the financial picture. However, until those options are approved and their impacts are understood, we should continue to make spending decisions based on realistic and supportable revenue projections.

### Expenses: Understanding the Increases

The most significant increase in the proposed budget is in salaries, wages, and benefits, which are increasing approximately 10.65%, or $1.3 million.

This increase reflects several factors:

- A 3.0% cost-of-living adjustment for non-bargaining-unit employees.
- An 11% increase in medical insurance expenses from our current carrier.
- The addition of new staff positions.
- A change in how employee benefits are budgeted.

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In previous years, employee benefits were estimated using average coverage selections. For 2027, benefits are budgeted assuming every employee selects the highest level of coverage. This provides a more conservative, worst-case expense estimate, although actual costs may be lower depending on employees' selections.

The proposed budget also includes an 8% increase in risk management services and property and liability coverage.

There is no increase in compensation for the Mayor or City Council members.

While many of these increases are driven by factors outside the City's direct control, they warrant careful review. We should understand which costs are unavoidable, which are based on conservative assumptions, and where improved forecasting or operational efficiencies could reduce the financial impact.

**Areas Where Spending Has Already Been Reduced**

The proposed budget includes meaningful reductions in several areas, demonstrating that cost control is already part of the budget process.

Notable reductions include:

- **Administrative Services – Professional Services:** $58,000 reduction.
- **IT Services:** $145,000 decrease associated with the transition to in-house IT services.
- **Law Enforcement:** $80,000 reduction in county jail services and other equipment.
- **Planning and Community Development:** $20,000 reduction in professional services and $155,000 reduction in comprehensive plan development costs.
- **Central Services – Park Facilities Capital Outlays:** $437,000 reduction.

These reductions should be acknowledged as part of the broader effort to manage expenditures. At the same time, we should continue to examine whether additional savings can be achieved without negatively affecting public safety, essential operations, or the quality of services our residents expect.

It is also important to remember that some expenses have moved to different budget line items or have been separated into more detailed categories. An expense that appears new or missing in the 2027 budget may simply have been reclassified. The explanatory comments in the budget should be used to understand these changes and ensure comparisons between years are accurate.

**Additional Opportunities to Reduce Expenses**

Before finalizing the 2027 budget, I believe we should consider several additional opportunities to reduce spending, reprioritize funding, and improve the use of existing resources.

**1. Reevaluate Parks and Arts Projects**

Consider suspending or reducing new Parks and Arts projects for 2027. The current plan includes approximately $80,000 carried forward to complete projects from 2026 and $167,000 for new 2027 projects. We should evaluate which projects are essential, which can be delayed, and whether completing existing commitments should take priority over launching new initiatives.

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**2. Evaluate Staffing and Administrative Efficiencies**

Once the new accounting and timekeeping system is fully implemented, administrative staff may be able to recommend restructuring opportunities or reductions in existing staffing. Any proposal should be supported by an analysis of workloads, service levels, operational requirements, and potential efficiencies. The objective should be to ensure our staffing structure appropriately reflects the City's needs and available resources.

**3. Reduce or Eliminate Nonessential Equipment Purchases**

Review planned 2027 equipment purchases and distinguish between essential replacements, safety-related needs, and discretionary purchases. Deferring nonessential equipment could provide immediate savings without compromising critical operations.

**4. Adjust Funding for Smaller Public Works Projects**

Review the annual allocation for smaller public works projects not included in the Capital Facilities Plan (CFP), budget line 595 30 60 00. Funding levels should reflect historical utilization, anticipated needs, and the City's ability to address these projects through other available resources. Any reduction should preserve the ability to respond to necessary maintenance and emerging infrastructure needs.

**5. Reevaluate the Community Messaging Fund**

Review the approximately $112,000 that has accumulated in the Community Messaging Fund over several years. We should identify the intended purpose of these funds, evaluate whether that purpose remains a priority, and consider redirecting some or all of the balance to more immediate community needs. Any reallocation should be consistent with applicable fund restrictions and legal requirements.

**6. Temporarily Pause Contributions to the Underground Utility Fund**

Although saving for future underground utility projects is worthwhile, we should evaluate whether the $25,000 allocation from 2026 and the proposed additional $25,000 for 2027 should remain a priority at this time. Temporarily pausing contributions could free up resources for more immediate needs while preserving the fund and the City's ability to revisit undergrounding projects in the future.

**7. Reevaluate the Building Contingency Fund**

The Building Contingency Fund was originally established with a goal of maintaining a $100,000 balance. That target was set before the implementation of the City's current asset management software, which provides improved tools for forecasting maintenance and replacement costs.

No expenditures have been made from this fund since before 2023. Given the improved ability to anticipate facility needs, I propose reviewing the fund's purpose and reducing its target balance from $100,000 to $50,000, subject to confirming that the remaining balance is sufficient for foreseeable contingencies. Any excess could then be returned to the General Fund for higher-priority needs.

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**A Few Additional Considerations**

In addition to these specific opportunities, I believe the budget process should emphasize several broader principles:

- **Prioritize essential services.** Public safety, infrastructure maintenance, and core municipal operations should remain central to our spending decisions.
- **Distinguish essential from discretionary spending.** Not every worthwhile project must be funded in the same year it is proposed.
- **Review recurring expenses.** Small annual allocations can add up over time, particularly when funds remain unused or when priorities have changed.
- **Use available data.** Historical spending, updated asset management tools, and the new accounting and timekeeping systems should inform our decisions.
- **Maintain appropriate reserves.** Cost reductions should not undermine our ability to respond to emergencies, meet legal obligations, or maintain critical infrastructure.
- **Be transparent with residents.** Community members deserve a clear explanation of revenue assumptions, significant cost increases, proposed reductions, and the tradeoffs involved in funding decisions.

**Moving Forward**

The proposed 2027 budget is an opportunity to evaluate not only what the City can afford, but also what it should prioritize. Revenue growth is limited relative to the significant increase in salaries, wages, and benefits, and several potential revenue sources remain uncertain or are not included in the current proposal.

We have already identified meaningful reductions, but we should not stop there. A careful review of discretionary projects, equipment purchases, accumulated fund balances, and administrative efficiencies could help us reduce expenditures further while protecting the services our residents rely on.

My recommendation is that we approach the final budget with a willingness to challenge existing allocations, revisit funding decisions that may no longer reflect current needs, and distinguish between immediate priorities and projects that can reasonably wait. We should also clearly document the financial impact of any proposed changes so that Council and the community can evaluate the tradeoffs.

Responsible budgeting is not simply about spending less. It is about ensuring that every dollar serves a clear purpose, that our commitments reflect the needs of our community, and that we maintain a sustainable financial foundation for Liberty Lake's future.

I encourage the City Council and community members to review the proposed budget thoughtfully, ask questions, and participate in the discussion about how best to allocate our limited resources. Through careful planning, transparency, and a shared commitment to fiscal responsibility, we can continue to serve our residents while positioning the City for long-term stability.

Respectfully,

**Cris Kaminskas**

# City of Liberty Lake

## Elected Officials

| | |
|---|---|
| Cris Kaminskas | Mayor |
| Linda Ball | Council Member Position 1 |
| Summer Darrow | Council Member Position 2 |
| Dan Dunne (Mayor Pro Tem) | Council Member Position 3 |
| Rick Klingler | Council Member Position 4 |
| Annie Kurtz | Council Member Position 5 |
| Arlene Fisher | Council Member Position 6 |
| Hugh Severs | Council Member Position 7 |



# CITY OF LIBERTY LAKE

# STRATEGIC PLAN

## 2024-2028




# CITY PROFILE

**Incorporation:**
August 31, 2001

**City Hall:**
22170 E. Country Vista Dr.

**Form of Government:**
Mayor-Council

**Elected Officials:**
1 Mayor & 7 Council Members
(all elected at-large)

**Classification:**
Non-Charter Code City
(RCW Title 35A, Section 01.020)

**Area:**
6.34 square miles
(2023 boundaries)

**Population:**
13,150
(Apr 1, 2023 OFM estimate)

**Population Density:**
2,074/square mile

**Operating Budget:**
$17.9 million
(2024 adopted)

**Total Budget:**
$24.2 million
(2024 adopted)

**Workforce:**
86 full time, 16 part time
(2024 adopted)

**Departments:**
- Executive
- Finance & Administration
- Library
- Parks & Recreation
- Planning, Engineering, & Building Svcs.
- Police
- Public Works

**City Operated Amenities:**
- Orchard Park
- Pavillion Park
- Rocky Hill Park
- Town Square Park
- Trailhead Golf Course
- 35 miles of trails



# CONTRIBUTORS

## Liberty Lake residents, businesses, and volunteers

- 652 participated in the community strategic plan survey
- 21 assisted by serving on the strategic plan focus group
- 34 assisted by serving in their roles as board/commission members

**Cristella Kaminskas**
Mayor

Phil Folyer
Council Member Position 1
Mayor Pro-Tem

Chris Cargill
Council Member Position 2

Dan Dunne
Council Member Position 3

Jed Spencer
Council Member Position 4

Annie Kurtz
Council Member Position 5

Tom Sahlberg
Council Member Position 6

Wendy Van Orman
Council Member Position 7

**Mark McAvoy**
City Administrator

Jennifer Camp
Operations & Maintenance Director

Kyle Dixon
Finance & Administration Director

Jandy Humble
Library Director

Lisa Key
Planning, Engineering, & Building Services Director

Damon Simmons
Police Chief

David Goehner
Communications

Success does not happen by accident. In Liberty Lake we have a rich history of planning strategically for the future so the community can experience our shared vision. I'm grateful for everyone who collaborated with us over the past several months to create this plan.
--Mayor Cris Kaminskas




# PLANNING PROCESS

The strategic planning process helps capture and portray the city's purpose, beliefs, and methods for pursuing its vision of the future. The resulting plan identifies broad priorities and preferred results, but purposefully avoids defining specific tasks and actions. City staff is responsible for implementing the plan by planning and delivering services and projects each year as they are prioritized and budgeted by the City Council. Ultimately, the measure of accountability will be how effectively the city produces the preferred results, which will be measured and reported publicly each year for the duration of the plan.

The previous 5-year strategic plan was adopted in late 2018 and guided the city's strategic direction from 2019 through 2023. As the previous plan's sunset came into view, the city initiated a process to develop the next 5-year strategic plan. City staff mapped out an orderly and structured process to ensure the new strategic plan was developed in alignment with the community's vision and aspirations. Led by the City Administrator, Liberty Lake formally kicked off the 2024-2028 Strategic Plan development in March 2023.

To begin, the city's elected officials and senior staff convened a half day workshop to build a solid foundation for the planning process. The group conducted (1) mapping exercises designed to examine key influences from the past that have shaped Liberty Lake from its founding and forecast key influences that are likely to shape the city's future; (2) environmental context assessments to help define internal and external factors and trends impacting the city; and (3) an analysis to help define and prioritize desired outcomes.

The workshop produced more than 300 individual artifacts, which the staff recorded, analyzed, and organized into thematic categories. As planning entered the public engagement phase, the staff, aided by experts from our partners at Zencity, crafted the categorized artifacts into a community survey designed to gauge public sentiment on core values, community vision, future opportunities, and priorities. The city used every available platform to promote the planning process and the survey. More than 600 Liberty Lake residents, businesses, and visitors completed the survey between late April and early July 2023.

City staff compiled the survey data into a report for the Community Engagement Commission and the City Council. The report was also posted on the city's website and social media feeds and featured in the community newspaper.

To ensure a higher degree of validity in the results, the city formed a focus group to analyze the survey data and formulate suggested language for the new strategic plan's vision statement and strategic priorities. The focus group's suggestions were presented to the City Council in early August 2023.

As planning entered the final phase, the City Council convened a second workshop to form the aggregate inputs into a new strategic plan. Through the workshop, and several subsequent discussions, the council reached consensus on the core values, vision statement, strategic priorities, and key results in early November 2023.



# COMMUNITY SURVEY

## Please rate each **core value** based on how relevant and important you believe it currently describes Liberty Lake[1].

| Core Value | Strongly Agree | Somewhat Agree |
|---|---|---|
| Quality of Life | 79% | 16% |
| Integrity | 70% | 18% |
| Family Centered Activities | 63% | 25% |
| Financial Sustainability | 63% | 23% |
| Community Investment | 61% | 26% |
| Civic Pride | 51% | 31% |
| Environmental Sustainability | 47% | 28% |
| Partnership | 38% | 35% |

[1]No more than 7% of respondents selected either Strongly Disagree or Somewhat Disagree for any core value.

## Please rate each **vision statement** based on how relevant and important you believe it currently describes Liberty Lake[2].

| Vision Statement | Strongly Agree | Somewhat Agree |
|---|---|---|
| The Liberty Lake community will maintain an environment that preserves and enhances natural surrounding through the harmony of planned architectural design and green space. | 67% | 23% |
| Our community will achieve its quality of life by creating a safe, friendly environment in which community involvement promotes recreational opportunities and civic pride. | 68% | 25% |
| Liberty Lake encourages and supports leading edge technology and a progressive business environment, which ensures a diverse, prosperous, and financially secure community. | 44% | 34% |

[2]No more than 7% of respondents selected either Strongly Disagree or Somewhat Disagree for any vision statement.

## What makes you feel most **SATISFIED** about living or working in Liberty Lake?

| | |
|---|---|
| Quality of parks and open space | 74% |
| Safe neighborhoods | 74% |
| Low crime | 68% |
| Appearance of the city | 61% |
| Number of parks and open space | 54% |
| Sense of community | 52% |
| Well maintained roads and infrastructure | 48% |
| Events | 38% |
| Management of growth and development | 23% |
| City's engagement with residents | 21% |
| City's strong financial position | 20% |

## What makes you feel most **UNSATISFIED** about living or working in Liberty Lake?

| | |
|---|---|
| Lack of amenities (pool, community ctr, etc.) | 56% |
| Lack of a downtown or town center | 44% |
| Management of growth and development | 34% |
| Current level of business diversity | 24% |
| State interference in local decisions | 20% |
| Other | 19% |
| Lack of city-sponsored recreation programs | 19% |
| City taxes | 18% |
| Availability/coverage of broadband | 15% |
| Response to homelessness | 15% |
| Crime | 13% |

## How would you rank these focus areas in order of importance?[3]

| | |
|---|---|
| Public safety | 76% |
| Planning and growth management | 67% |
| Revenues and financial management | 48% |
| Amenities and sense of place | 45% |
| Public engagement and trust | 42% |
| City facilities and Infrastructure | 40% |
| Business retention or expansion | 35% |
| Adapting to changing realities | 33% |
| Housing availability and affordability | 30% |
| High quality or equitable service delivery | 21% |
| City brand and reputation | 20% |
| Partnerships with other governments | 20% |
| Transit or transportation | 16% |
| Tourism promotion | 7% |

[3]Percent of respondents who ranked focus area in the Top 5

## Which of these opportunities are you most interested in seeing the city address?

| | |
|---|---|
| Town Square master plan | 58% |
| Infrastructure master plan | 46% |
| More recreation options | 43% |
| More business diversity | 36% |
| Maintain existing infrastructure | 35% |
| Promote community engagement | 27% |
| Compete for fed/state resources | 27% |
| Invest more in infrastructure | 27% |
| Promote broadband | 25% |
| Pay off Trailhead Clubhouse debt early | 17% |
| Other | 16% |



# CORE VALUES

Our core values express who we are and what we stand for.

## WE VALUE

**Quality of Life**
**Integrity**
**Partnership**
**Community Centered Activities**
**Community Investment**
**Civic Pride**
**Financial and Environmental Stewardship**
**Healthy Local Businesses**
**Patriotism**



# VISION

Our vision is our purpose and expresses what we will become if we act and govern according to our core values. It also describes the benefits our residents, business, and visitors will realize over time.

## OUR VISION

**TOGETHER, we make a welcoming and flourishing community, united by the pursuit of enriching the quality of life for every resident, planning growth that respects our natural environment, and promoting a vibrant economy.**



# PRIORITIES

1. QUALITY OF LIFE & CONNECTEDNESS
2. PUBLIC SAFETY & WELL BEING
3. ECONOMIC VITALITY & OPPORTUNITY
4. PLANNED GROWTH & INFRASTRUCTURE
5. PUBLIC SERVICE EXCELLENCE



1

# QUALITY OF LIFE & CONNECTEDNESS

We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives.

We will create more opportunities for community members to engage in civic life and celebrate our history and culture.

We will connect transportation networks so community members can travel freely and easily throughout the city using a variety of modes.

# KEY RESULTS

1. People feel better about their quality of life each year.
2. Participation in civic events is growing each year.




2

# PUBLIC SAFETY & WELL BEING

We prioritize keeping every member of the community safe and secure.

We will leverage community engagement, partnerships, data analytics, and technology to improve our first response capacity and reduce crime across the board.

We will work to ensure our city is well prepared to respond to and recover from emergencies and natural disasters.

# KEY RESULTS

1. People feel safer each year.
2. Crime rates are falling each year.
3. City is better prepared for emergencies/disasters each year.




3

# ECONOMIC VIBRANCY & OPPORTUNITY

We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect.

We will continue investing in essential infrastructure and service delivery so that businesses of all sizes and types can launch, grow, and thrive.

# KEY RESULTS

1. People feel better about their economic opportunities each year.
2. Businesses are launching and expanding each year.



4

# PLANNED GROWTH & INFRASTRUCTURE

We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations.

We will engage the entire community in developing the next Comprehensive Plan and development code updates to ensure growth and investment reflects current and future needs.

We will consistently commit sufficient funds to build and preserve reliable, functional, and resilient public infrastructure.

# KEY RESULTS

1. Planned facilities keep pace with expected growth.
2. Infrastructure is preserved in good condition.
3. Comprehensive planning engagement is growing each year.



5

# PUBLIC SERVICE EXCELLENCE

We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services.

We will do what is necessary so that every community member can understand, engage, and actively contribute to fulfilling our strategic priorities.

We will operate with transparency and fiscal responsibility as we align the city's budget with the strategic plan.

# KEY RESULTS

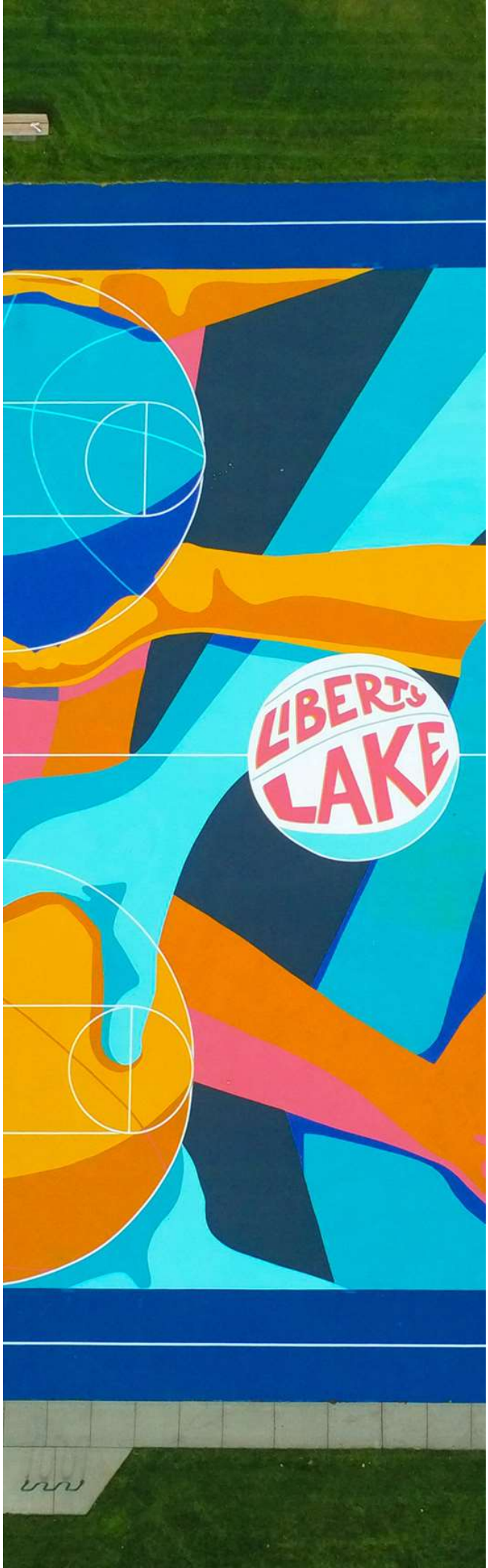
1. People feel better about core service delivery each year.
2. Trust in city government is growing each year.
3. Alignment between budget and strategic plan is improving each year.

# Adopted November 2023

1. Revised December 2023 (City Profile)

For more information, contact:
City Administrator
22710 E. Country Vista Dr.
Liberty Lake, WA 99109
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libertylakewa.gov



# CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

**City of Liberty Lake Planning Commission:** is the advisory committee which studies and makes recommendations to the Mayor and City Council for Liberty Lake's future growth through continued review of the City's comprehensive land use plan, zoning code (or development regulations), shoreline management, environmental protection, transportation system, capital improvements and other matters as directed by the City Council. Members of the Planning Commission shall be nominated by the Mayor and confirmed by a majority vote of at least four (4) members of the City Council. Planning Commissioners shall be selected without respect to political affiliations and shall serve without compensation. The Planning Commission shall consist of seven voting (7) members, with up two adjunct members. At least five (5) voting members shall reside within the City of Liberty Lake.

**Civil Service Commission:** was established for the City Police Department to be operated and governed in accordance with RCW Chapter 41.12. Employees subject to civil service shall include all full-time employees of the police department including the Chief of Police. The Civil Service Commission is composed of three (3) persons. No person shall be appointed to the Commission who is not a citizen of the United States, a resident of the City of Liberty Lake for at least three (3) years preceding appointment, and an elector of Spokane County. At the time of appointment, not more than two (2) Commissioners shall be adherents of the same political party. The Commissioners shall be appointed by the Mayor.

**Liberty Lake Library Board of Trustees:** is the advisory committee authorized to adopt bylaws, rules, and regulations for the guidance of the Board of Trustees and for the use of the Liberty Lake Municipal Library. The Board makes recommendations to the City Council concerning functions, authority, compensation and duties of the City Librarian, annually submits to the City Council a budget containing detailed estimates of the amount of money necessary for the library for the ensuing year, and performs any and all other acts necessary for the orderly and efficient management and control of the library. The Liberty Lake Library Board of Trustees is comprised of five (5) individuals appointed by the Mayor and confirmed by the City Council.

**Liberty Lake Parks and Art Commission:** is the advisory committee that reviews and makes recommendations concerning the City's art decisions and any future comprehensive arts program; provides recommendations regarding the acquisition and development of park areas; serves as the City Forestry Board and oversee the Urban Forestry Program; reviews and makes recommendations regarding the implementation of the City Parks, Recreation and Open Space Plan; reviews art and park related proposals; acts as an advisory board for the Tree City, USA and Bicycle Communities Programs; completes regular reviews of fees and charges for services; explores ways and methods of obtaining private, local, state and federal funds for special projects in the City's parks, trails and open space; advocates for healthy and active life styles and promotes the quality of life that is provided through the City's parks, trails and open space. The Liberty Lake Parks and Art Commission is comprised of eight (8) members who are appointed by the Mayor and approved by the City Council. They do not receive compensation for their services

**Liberty Lake Salary Commission:** sets the salaries of the Mayor and City Council of the City of Liberty Lake. The Liberty Lake Salary Commission shall be composed of three (3) members appointed by the Mayor with confirmation by the City Council. No member shall be an officer, official, or employee of the City of Liberty Lake or any of his or her immediate family members.

# CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

**Liberty Lake Youth Commission:** is a student advisory council consisting of nine (9) members who shall be appointed by the Mayor and confirmed by the City Council. The Board members, at the time of appointment, shall be enrolled in grades 8 through 12, and reside within the boundaries of the Central Valley School District during the member's term. A minimum of six (6) of the Board's members shall reside in the City of Liberty Lake

**Liberty Lake Lodging Tax Advisory Committee:** is the advisory committee responsible for reviewing and making recommendations on the use of lodging tax funds. There is a 3.3% lodging tax in the City of Liberty Lake and those funds are used for the cost of tourism promotion, acquisition of tourism-related facilities or operations of tourism-related facilities. The Liberty Lake Advisory Committee shall be composed of five (5) members appointed by the Mayor with confirmation by the City Council. Two (2) members of the Committee shall be representatives of businesses required to collect the tax and, at least two (2) members shall be persons involved in activities authorized to be funded by the collected revenue. The fifth member of the Committee shall be an elected official of the City.

**Community Engagement Commission:** serves in an advisory capacity to the Mayor and City Council advocating for the active engagement of all residents through a variety of methods and platforms to ensure sufficient opportunities for citizens to meaningfully engage and offer their perspective to the Mayor and Council. The Community Engagement Commission consists of nine (9) members with the goal to have a balanced body of representation in the City's neighborhoods.

# CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

## City of Liberty Lake Planning Commission:

**Full Time Members - Voting**

**Joe Mann (City Resident) – Commission Chair**
**Tom Sahlberg (City Resident) – Commission Vice-Chair**
**Abby Sprague (City Resident)**
**Phil Folyer (City Resident)**
**Charlie Jencks (City Resident)**
**Dg Garcia (City Resident)**
**Eugene Heuschel (City Resident)**

**Adjunct Members – Non Voting**

**Troy Mullenix (Community Resident)**
**Vacant**

## Liberty Lake Civil Service Commission:

**Tiffany Mutch, Position 1**

**David Stuhlberg, Position 2**

**Joe Mann, Position 3 - Chair**

**Jacob Vandandingham, Adjunct**

## Liberty Lake Library Board of Trustees:

**Jennifer Chase, Position 1 - President**

**Barb Richardson, Position 2**

**Brad Hamblet, Position 3**

**Vacant, Position 4**

**Anna Voloshin, Position 5 - Secretary**

## Liberty Lake Salary Commission:

**Aaron Asmus, Position 1 Vacant,**

**Position 2**

**Mark Saba, Position 3 - Chair**

## Liberty Lake Lodging Tax Advisory Committee:

**Councilmember Linda Ball**
City of Liberty Lake

**Andy Cho**
Representative from Garner Hotel

**Vacant**
Representative from Best Western

**Shannon Deonier**
TAC at the Lake

**David Himebaugh**
HUB Sports Center

# CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

## City of Liberty Lake Parks and Art Commission:

**Full Time Members - Voting**

**Bob Schneidmiller, Position 1** (Orchard Park)

**John Bahr, Position 2** (Orchard Park)

**David Himebaugh, Position 3** (Pavillion Park)

**Nancy Hill, Chair, Position 4** (Pavillion Park)

**Laura Frank, Position 5** (Rocky Hill Park)

**Katie Ferris, Position 6** (Rocky Hill Park)

**Noelle Oterson Loparco, Position 7** (At Large)

**Joni Hay, Adjunct** (At Large)

**Gary Edwards, Adjunct** (At Large)

**Vacant, Student Position** (Community Wide)

## Community Engagement Commission:

**Robin Bekkedahl, Position 1**

**Bill Norman, Position 2 - Chair**

**Vacant, Position 3**

**Vacant, Position 4**

**Ralph Carlberg, Position 5**

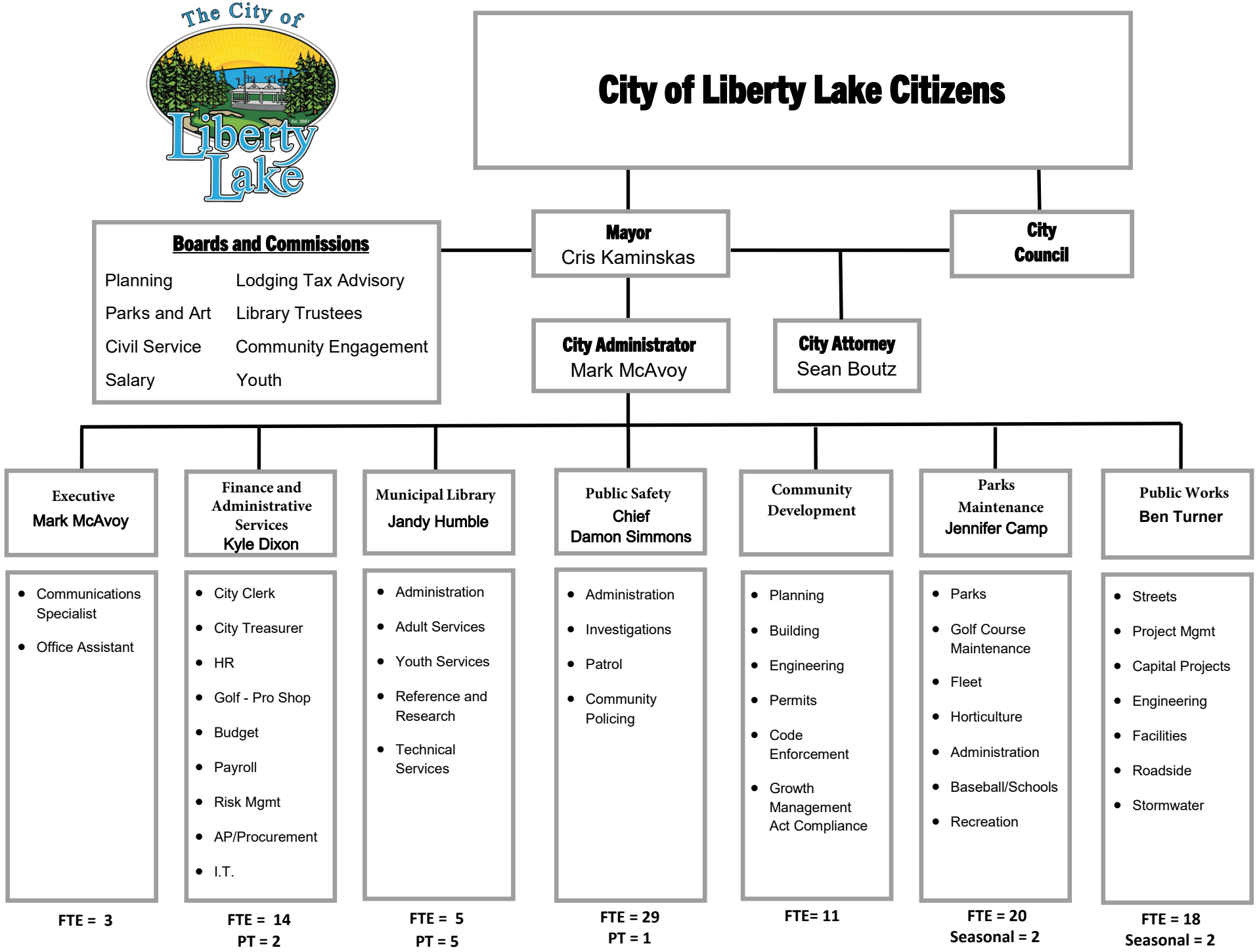
**Vacant, Position 6**

**Leah Stussy, Position 7 - Vice Chair**

**Logan Lankford, Position 8**

**Mark Saba, Position 9**

## Liberty Lake Youth Commission:


City of Liberty Lake Citizens
Boards and Commissions
Planning
Parks and Art
Civil Service
Salary
Lodging Tax Advisory
Library Trustees
Community Engagement
Youth
Mayor
Cris Kaminskas
City Council
City Administrator
Mark McAvoy
City Attorney
Sean Boutz
Executive
Mark McAvoy
Communications Specialist
Office Assistant
FTE = 3
Finance and Administrative Services
Kyle Dixon
City Clerk
City Treasurer
HR
Golf - Pro Shop
Budget
Payroll
Risk Mgmt
AP/Procurement
I.T.
FTE = 14
PT = 2
Municipal Library
Jandy Humble
Administration
Adult Services
Youth Services
Reference and Research
Technical Services
FTE = 5
PT = 5
Public Safety
Chief
Damon Simmons
Administration
Investigations
Patrol
Community Policing
FTE = 29
PT = 1
Community Development
Planning
Building
Engineering
Permits
Code Enforcement
Growth Management Act Compliance
FTE= 11
Parks Maintenance
Jennifer Camp
Parks
Golf Course Maintenance
Fleet
Horticulture
Administration
Baseball/Schools
Recreation
FTE = 20
Seasonal = 2
Public Works
Ben Turner
Streets
Project Mgmt
Capital Projects
Engineering
Facilities
Roadside
Stormwater
FTE = 18
Seasonal = 2

**ORDINANCE NO. XXX**
**CITY OF LIBERTY LAKE**
**SPOKANE COUNTY, WASHINGTON**

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2027 THROUGH DECEMBER 31, 2027, APPROPRIATING FUNDS AND ESTABLISHING SALARY SCHEDULES FOR ESTABLISHED POSITIONS.**

WHEREAS, state law requires the Mayor to prepare a preliminary budget for the City of Liberty Lake at least sixty (60) days before the beginning of the City's fiscal year beginning January 1, 2027 and ending December 31, 2027.

WHEREAS, the Mayor, in consultation with City Staff, has prepared and placed on file with the City Clerk a preliminary budget together with an estimate of the amount of money necessary to meet the expenses of the City, including payment of outstanding obligations;

WHEREAS, notice was posted and published that on September 15, 2026, October 27, 2026 and November 17, 2026, the City Council of the City of Liberty Lake would meet and receive public comment in the City Council chambers prior to the adoption of the budget;

WHEREAS, the attached 2027 Budget of the City of Liberty Lake reflects the provision of municipal services and programs that will enhance the public health, safety and welfare of the citizens; and

WHEREAS, the City Council has determined that the best interest of the City is serviced by adopting the budget set forth herein:

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, does ordain as follows:

**Section 1.** Adoption of the Budget. The budget for the City of Liberty Lake for the year 2027 is hereby adopted at the fund level and as the balanced budget for the City with appropriations limited to the total estimated revenues and ending fund balance of the City. The final budget for $28,735,696 attached hereto by this reference is incorporated herein pursuant to RCW 35A.33.075. Estimated resources for each separate fund of the City of Liberty Lake, and aggregate expenditures for all such funds for the year 2027 are set forth in a summary form in Exhibit A.

**Section 2.** Positions, Salary Schedules and Adjustments. The various positions and salary ranges for City employees are adopted in the form and amounts attached to this Ordinance as Exhibit B. To further the efficient operation of the City, the Mayor is authorized to make transfers between individual appropriations within any one fund for the 2027 budget. The Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

**Section 3.** Transmittal. A complete copy of the budget, as adopted, together with a copy of this Ordinance, shall be transmitted by the City Clerk to the State Auditor and to the Association of Washington Cities as per RCW 35A.33.075.

**Section 4.** Severability. If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance.

**Section 5.** Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of this Ordinance or a summary thereof in the official newspaper of the City as provided by law.

PASSED by the City Council this _____ day of _____, 2026.

_____
Mayor, Cris Kaminskas

ATTEST:

_____
City Clerk, Rochelle Caton

APPROVED AS TO FORM:

_____
City Attorney, Sean P. Boutz

Date of Publication: _____

Effective Date: _____

**City of Liberty Lake**
**2027 Budget Summary By Fund**

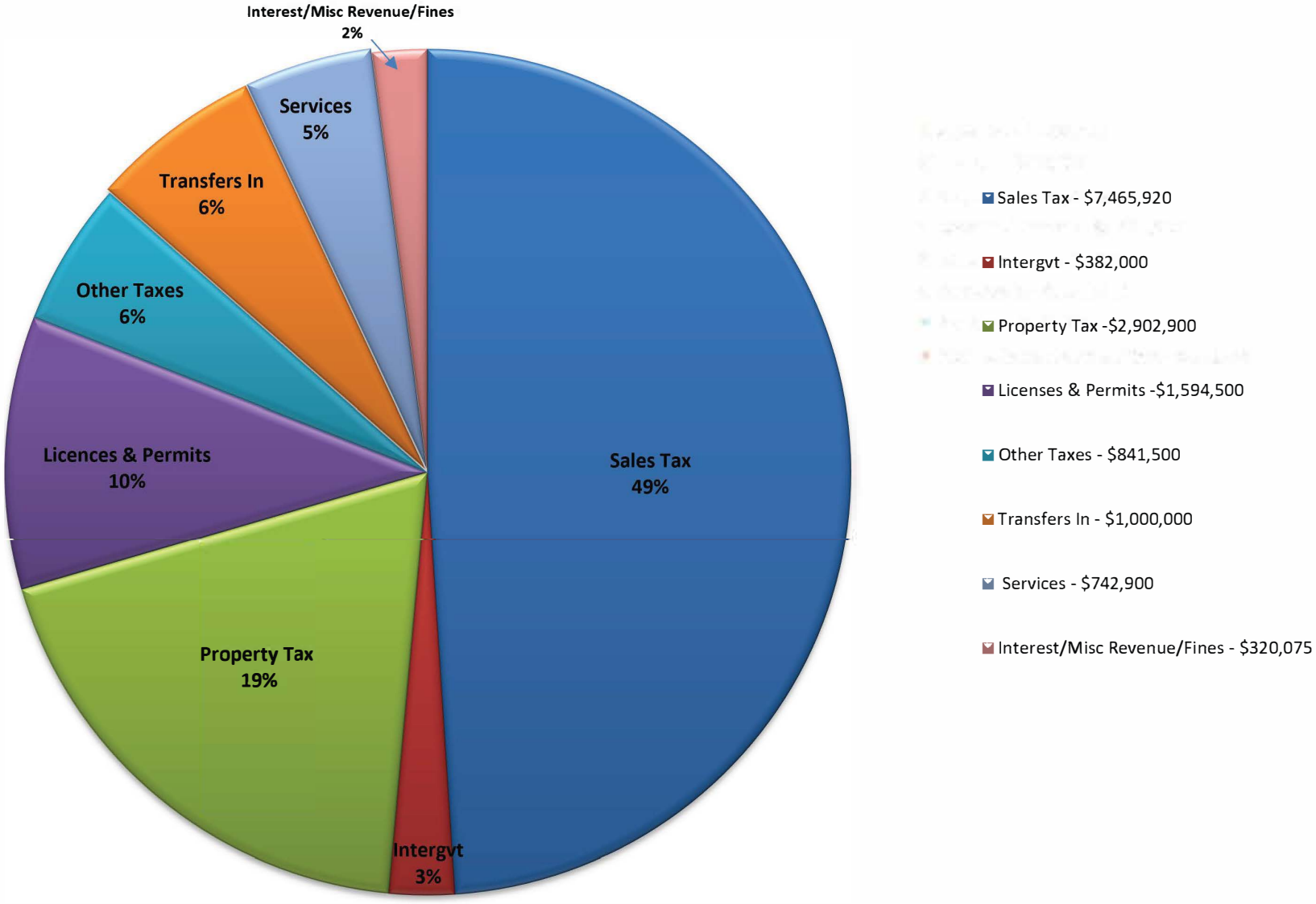
| FUND | Est. Beginning Fund Balance | Revenues | Expenditures | Est. Ending Fund Balance |
|---|---|---|---|---|
| General Fund 001 | $ 3,590,175 | $ 15,249,795 | $ 18,191,976 | $ 647,994 |
| Street Fund (Fund 110) | 285,000 | 1,272,160 | 1,487,014 | $ 70,146 |
| Parks & Arts Fund | 5,000 | 247,000 | 252,000 | $ - |
| Tourism Promotion Fund | 150,000 | 85,000 | 205,000 | $ 30,000 |
| Tourism Promotion Capital Fund | 100,000 | 53,000 | 153,000 | $ - |
| Tourism Promotion Area (TPA) | - | 50,200 | 50,200 | $ - |
| Restricted Reserve | 1,950,000 | 65,000 | 1,000,000 | $ 1,015,000 |
| REET 1 Capital Projects Fund | 300,000 | 650,000 | 779,845 | $ 170,155 |
| REET 2 Capital Projects Fund | 1,985,000 | 2,455,000 | 3,027,450 | $ 1,412,550 |
| Street Capital Projects Fund | 175,000 | 1,000 | 176,000 | $ - |
| Harvard Road Mitigation Fund | 830,000 | 275,000 | 135,000 | $ 970,000 |
| Library Capital Fund | 86,000 | 34,000 | 120,000 | $ - |
| Municipal Facilities Fund Master Plan | 80,000 | 2,000 | - | $ 82,000 |
| Police Capital Fund | 35,000 | 400 | 35,400 | $ - |
| Community Messaging Fund | 110,000 | 2,500 | - | $ 112,500 |
| Underground Utility Fund | 173,000 | 27,000 | 200,000 | $ - |
| Building Contigency Fund | 140,000 | 3,200 | 143,200 | $ - |
| Trailhead Improvements Project Fund | - | 423,842 | 423,842 | $ - |
| Stormwater Utility Fund | 135,000 | 103,500 | 135,263 | $ 103,237 |
| Aquifer Protection Fund | 115,000 | 68,000 | 21,160 | $ 161,840 |
| Golf Operations Fund | 220,400 | 1,750,200 | 1,948,346 | $ 22,254 |
| Unemployment Fund | - | 15,000 | 15,000 | $ - |
| Health Reimbursement (Bridge) Fund | 98,000 | 27,000 | 125,000 | $ - |
| Custodial Fund | - | 81,000 | 81,000 | $ - |
| PD Evidence Custodial Fund | - | 30,000 | 30,000 | $ - |
| | **$ 10,562,575** | **$ 22,970,797** | **$ 28,735,696** | **$ 4,797,676** |
| **Total Revenues & Expenditures** | | **$ 33,533,372** | | **$ 33,533,372** |

**City of Liberty Lake**
**Budget Summary by Revenue**

| | | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed |
|---|---|---|---|---|---|
| **001** | **General Fund** | | | | |
| 310 | Taxes | $ 9,894,515 | $ 10,473,142 | $ 10,699,170 | $ 11,210,320 |
| 320 | Licenses & Permits | 1,289,765 | 1,038,547 | 1,551,000 | 1,594,500 |
| 330 | Intergovernmental | 3,590,449 | 605,860 | 582,600 | 382,000 |
| 340 | Charges for Services | 635,464 | 727,544 | 718,300 | 742,900 |
| 350 | Fines and Forfeitures | 47,749 | 45,873 | 44,050 | 30,050 |
| 360 | Miscellaneous Revenue | 649,087 | 535,069 | 400,525 | 270,025 |
| 380 | Non-Revenue | - | - | - | - |
| 390 | Other Revenues | 9,152 | 36,981 | 8,000 | 20,000 |
| 397 | Operational Transfers | - | - | - | 1,000,000 |
| | **Total of General Fund** | $ 16,116,181 | $ 13,463,016 | $ 14,003,645 | $ 15,249,795 |

| | **All Other Funds** | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed |
|---|---|---|---|---|---|
| 110 | Street Operations Fund | 1,641,639 | 1,103,937 | 1,155,600 | 1,272,160 |
| 111 | Parks & Arts Fund | 55,121 | 64,159 | 287,000 | 247,000 |
| 115 | Tourism Promotion Fund | 102,216 | 97,417 | 98,000 | 85,000 |
| 116 | Tourism Promotion Capital Fund | 79,341 | 76,662 | 75,000 | 53,000 |
| 117 | Tourism Promotion Area (TPA) | 54,199 | 52,757 | 55,250 | 50,200 |
| 120 | Restricted Reserve | 91,707 | 77,813 | 70,000 | 65,000 |
| 310 | Capital Projects Fund | 2,090,614 | 693,429 | 670,000 | 650,000 |
| 311 | Special Capital Projects Fund | 735,106 | 710,920 | 2,761,100 | 2,455,000 |
| 312 | Street Capital Projects Fund | 229,584 | 317,750 | 10,000 | 1,000 |
| 319 | Henry Rd Project | 640 | 543 | - | - |
| 320 | Harvard Road Mitigation Fund | 309,790 | 217,339 | 275,000 | 275,000 |
| 330 | Library Capital Fund | 93,374 | 90,576 | 5,000 | 34,000 |
| 331 | Municipal Facilities Fund Master Plan | 15,820 | 11,540 | 5,000 | 2,000 |
| 334 | Police Capital Fund | 6,241 | 887 | 500 | 400 |
| 335 | Community Messaging Fund | 5,259 | 4,463 | 3,000 | 2,500 |
| 336 | Underground Utility Fund | 28,456 | 27,932 | 27,500 | 27,000 |
| 337 | Building Contigency Fund | 6,114 | 5,187 | 4,000 | 3,200 |
| 338 | Trailhead Improvements Project Fund | 476,189 | 1,500,180 | 443,924 | 423,842 |
| 410 | Stormwater Utility Fund | 132,937 | 108,749 | 93,000 | 103,500 |
| 411 | Aquifer Protection Fund | 72,884 | 72,240 | 67,500 | 68,000 |
| 420 | Golf Operations Fund | 1,360,624 | 1,597,783 | 1,564,500 | 1,750,200 |
| 501 | Unemployment Fund | 1,469 | 5,386 | 15,000 | 15,000 |
| 502 | Health Reimbursement (Bridge) Fund | 30,609 | 5,359 | 55,000 | 27,000 |
| 630 | Custodial Fund | 66,545 | 60,888 | 81,000 | 81,000 |
| 631 | PD Evidence Custodial Fund | - | - | - | 30,000 |
| | **Total Revenues for All Other Funds** | $ 7,686,478 | $ 6,903,896 | $ 7,821,874 | $ 7,721,002 |
| | **GRAND TOTAL FOR ALL FUNDS** | **$ 23,802,659** | **$ 20,366,912** | **$ 21,825,519** | **$ 22,970,797** |

# 2027 Proposed Operating Revenue General Fund
# $15,249,795

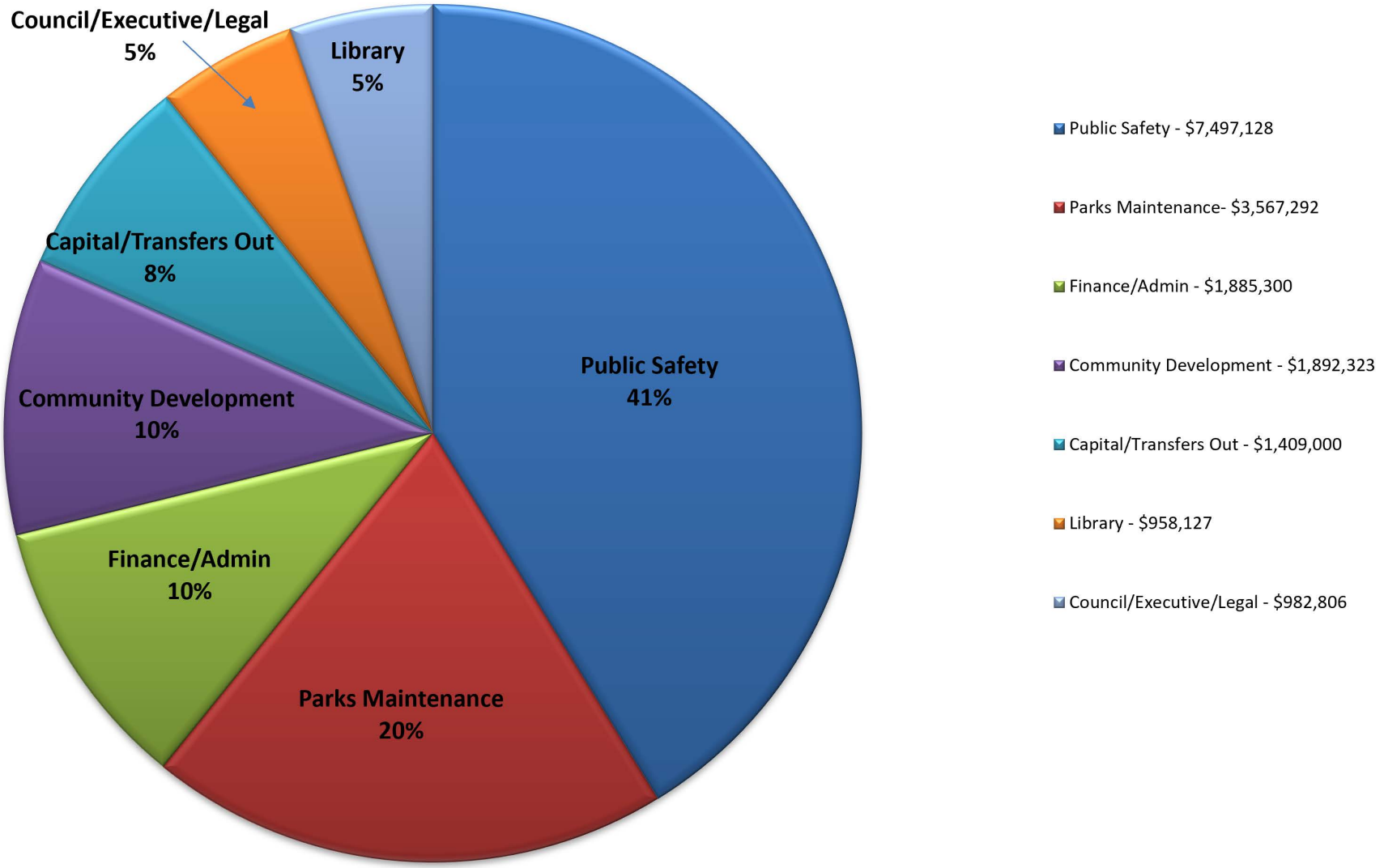


**City of Liberty Lake**
**Budget Summary by Expenditures**

| | | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed |
|---|---|---|---|---|---|
| **001** | **General Fund** | | | | |
| 511 | Legislative | $ 136,271 | $ 133,102 | $ 145,210 | $ 147,707 |
| 513 | Executive | 558,158 | 595,754 | 680,180 | 757,099 |
| 514 | Finance | 1,614,039 | 1,748,347 | 4,860,750 | 3,294,300 |
| 515 | Legal | 72,000 | 72,000 | 72,000 | 78,000 |
| 521 | Public Safety | 5,319,519 | 6,277,989 | 7,222,636 | 7,497,128 |
| 558 | Community Development | 1,603,215 | 1,717,832 | 1,973,930 | 1,892,323 |
| 572 | Library | 673,745 | 700,067 | 827,150 | 958,127 |
| 576 | Parks Maintenance | 3,138,754 | 3,384,323 | 3,554,340 | 3,567,292 |
| | **Total of General Fund** | $ 13,115,701 | $ 14,629,414 | $ 19,336,197 | $ 18,191,976 |

| | | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed |
|---|---|---|---|---|---|
| | **All Other Funds** | | | | |
| 110 | Public Works - Street Operations | 1,213,592 | 1,518,126 | 1,442,020 | 1,487,014 |
| 111 | Parks & Arts Fund | 20,811 | 87,912 | 317,000 | 252,000 |
| 115 | Tourism Promotion Fund | 55,000 | 115,352 | 250,000 | 205,000 |
| 116 | Tourism Promotion Capital Fund | - | 500,000 | 105,000 | 153,000 |
| 117 | Tourism Promotion Area (TPA) | 54,199 | 52,757 | 55,250 | 50,200 |
| 120 | Restricted Reserve | - | - | - | 1,000,000 |
| 310 | Capital Projects Fund | 699,792 | 1,407,393 | 2,663,213 | 779,845 |
| 311 | Special Capital Projects Fund | 1,378,559 | 190,723 | 4,500,398 | 3,027,450 |
| 312 | Street Capital Projects Fund | 116,949 | 723,308 | 145,000 | 176,000 |
| 319 | Henry Rd Project | - | - | - | - |
| 320 | Harvard Road Mitigation Fund | 267,057 | 96,385 | - | 135,000 |
| 330 | Library Capital Fund | 49,861 | 184,908 | 180,000 | 120,000 |
| 331 | Municipal Facilities Fund Master Plan | 58 | 174,386 | 205,000 | - |
| 334 | Police Capital Fund | 72,175 | 5,375 | 65,500 | 35,400 |
| 335 | Community Messaging Fund | - | - | 110,000 | - |
| 336 | Underground Utility Fund | - | - | 147,500 | 200,000 |
| 337 | Building Contigency Fund | - | - | 139,000 | 143,200 |
| 338 | Trailhead Improvements Project Fund | 1,306,917 | 1,533,310 | 443,924 | 423,842 |
| 410 | Stormwater Utility Fund | 134,790 | 67,113 | 213,000 | 135,263 |
| 411 | Aquifer Protection Fund | 46,868 | 37,403 | 289,670 | 21,160 |
| 420 | Golf Operations Fund | 1,442,570 | 1,553,313 | 1,965,094 | 1,948,346 |
| 501 | Unemployment Fund | 1,469 | 5,386 | 15,000 | 15,000 |
| 502 | Health Reimbursement (Bridge) Fund | 53,975 | 36,707 | 175,000 | 125,000 |
| 630 | Custodial Fund | 66,545 | 60,888 | 81,000 | 81,000 |
| 631 | PD Evidence Custodial Fund | - | - | - | 30,000 |
| | **Total Expenditures for All Other Funds** | $ 6,981,187 | $ 8,350,745 | $ 13,507,569 | $ 10,543,720 |
| | **GRAND TOTAL FOR ALL FUNDS** | **$ 20,096,888** | **$ 22,980,159** | **$ 32,843,766** | **$ 28,735,696** |

# 2027 General Fund Proposed Expenditures
# $18,191,976



***CITY OF LIBERTY LAKE***
***PROPOSED SALARY SCHEDULE FOR 2027***

# DRAFT

**Exhibit B**

| JOB TITLE | Full Time (FT) Part Time (PT) | # of Employees | 2025 ADOPTED | 2026 ADOPTED | 2027 PROPOSED | Notes: |
|---|---|---|---|---|---|---|
| ***Section 2. EXECUTIVE*** | | | | | | |
| City Administrator | FT | 1 | $161,769 - $193,330 | $170,990 - $204,349 | $176,975 - $211,501 | |
| Executive Assistant | FT | 1 | $54,163 - $64,709 | $57,241 - $68,391 | $59,238 - $70,782 | |
| Communication Specialist | FT | 1 | $66,331 - $79,269 | $70,116 - $83,783 | $72,571 - $86,757 | |
| ***Section 3. FINANCE & ADMINISTRATIVE SERVICES*** | | | | | | |
| Finance Director | FT | 1 | $112,227 - $134,122 | $118,623 - $141,767 | $122,776 - $146,728 | |
| Human Resource Manager | FT | 1 | $92,065 - $110,027 | $97,313 - $116,298 | $100,719 - $120,368 | |
| City Treasurer | FT | 1 | $80,870 - $96,658 | $85,488 - $102,170 | $88,480 - $105,742 | |
| City Clerk | FT | 1 | $80,870 - $96,658 | $85,488 - $102,170 | $88,480 - $105,742 | |
| Payroll Technician | FT | 1 | $64,833 - $77,480 | $68,453 - $81,806 | $70,845 - $84,656 | |
| Procurement Specialist | FT | 1 | $66,312 - $79,248 | $70,092 - $83,762 | $72,550 - $86,736 | |
| IT Manager | FT | 1 | $92,065 - $110,027 | $103,727 - $123,989 | $107,357 - $128,315 | |
| IT Technician | FT | 1 | $64,833 - $77,480 | $64,833 - $77,480 | $64,833 - $80,205 | |
| ***Section 4. PUBLIC SAFETY****** | | | | | | |
| Chief of Police | FT | 1 | $149,090 - $161,381 | $169,618 - $180,000 | $175,555 - $186,300 | |
| Evidence Custodian | FT | 2 | $64,833 - $77,480 | $68,536 - $81,910 | $70,928 - $84,760 | |
| Police Records Clerk | PT | 1 | NA | NA | $44,803 - $53,539 | 1 New PT proposed |
| Investigative Analyst | FT | 1 | $68,095 - $81,380 | $71,980 - $86,029 | $71,980 - $86,030 | |
| Police Officer | FT | 13 | $69,348 - $103,789 | $72,360 - $108,583 | $74,887 - $112,385 | |
| Lieutentant | FT | 2 | $127,462 - $131,133 | $146,512 - $155,477 | $151,632 - $160,898 | |
| Police Sergeant | FT | 4 | $113,292 - $127,462 | $122,213 - $133,553 | $126,490 - $138,218 | |
| Police Detective/Corporal/Investigator | FT | 5 | $101,109 - $117,070 | $111,845 - $122,213 | $115,754 - $126,490 | |
| Deputy Chief of Police | FT | 1 | $131,133 - $141,934 | $158,587 - $168,308 | $164,138 - $174,182 | |
| ***Section 5. PARKS MAINTENANCE*** | | | | | | |
| Parks and Recreation Director | FT | 1 | $112,227 - $134,122 | $118,624 - $141,767 | $122,776 - $146,729 | |
| Parks Superintenent | FT | 0 | $84,136 - $100,568 | $88,932 - $106,288 | NA | |
| Parks Project Coordinator | FT | 1 | NA | NA | $78,957 - $94,370 | Transitioned from Parks Su |
| Recreation Coordinator | FT | 1 | $72,176 - $86,258 | $76,294 - $91,167 | $78,957 - $94,370 | |
| Parks Section Supervisor | FT | 4 | $68,556 - $81,932 | $72,467 - $86,611 | $75,005 - $89,669 | |
| Parks Section Supervisor w/CDL | FT | 1 | $69,596 - $82,972 | $73,507 - $87,651 | $76,045 - $90,709 | |
| Parks Maintenance | FT | 9 | $43,492 - $51,980 | $45,968 - $54,954 | $47,570 - $56,930 | |
| Equipment Maint Tech | FT | 1 | $57,865 - $69,160 | $61,173 - $73,112 | $63,315 - $75,670 | |
| Recreation Workers | FT | 2 | NA | NA | $47,570 - $56,930 | 2 New FT proposed |
| Parks/Golf Maintenance Seasonal | PT | 5 | $16.66 - $19.91 | $17.13 - 20.47 | $17.73 - 21.19 | |
| ***Section 6. PUBLIC WORKS*** | | | | | | |
| Public Works Director | FT | 1 | $117,217 - $140,086 | $123,899 - $148,071 | $128,235 - $153,253 | |
| Project Manager | FT | 0 | $84,864 - $101,442 | $89,918 - $107,432 | $93,059 - $111,218 | Removal of vacant positior |
| Engineering Tech | FT | 1 | $84,864 - $101,442 | $89,918 - $107,432 | $93,059 - $111,218 | |
| Public Works Section Supervisor | FT | 2 | $68,556 - $81,932 | $72,467 - $86,612 | $75,005 - $89,669 | |
| Public Works Section Supervisor w/ CDL | FT | 2 | $69,596 - $82,972 | $73,507 - $87,652 | $76,045 - $90,709 | |
| Roadside Maintenance I | FT | 2 | $43,492 - $51,980 | $45,968 - $54,954 | $47,570 - $56,930 | |
| Roadside Maintenance II | FT | 1 | $44,532 - $53,020 | $47,008 - $61,901 | $52,562 - $63,045 | Promotion proposed |
| Gardener Maintenance I | FT | 1 | $43,492 - $51,980 | $45,968 - $54,954 | $47,570 - $56,930 | |
| Gardener Maintenance II | FT | 1 | $44,532 - $53,020 | $47,008 - $61,901 | $52,562 - $63,045 | Promotion proposed |
| Streets Maintenance w/ CDL I | FT | 2 | $43,492 - $51,980 | $45,968 - $54,954 | $48,610 - $57,970 | |
| Streets Maintenance w/ CDL II | FT | 2 | $44,532 - $53,020 | $47,008 - $61,901 | $53,602 - $64,085 | |
| Facilities Maintenance | FT | 3 | $43,492 - $51,980 | $45,968 - $54,954 | $47,570 - $56,930 | 1 New FT proposed |
| Public Works Seasonals | PT | 2 | $16.66 - $19.91 | $17.13 - 20.47 | $17.13 - 20.48 | |
| ***Section 7. COMMUNITY DEVELOPMENT*** | | | | | | |
| Building Inspector | FT | 2 | $69,326 - $82,868 | $73,279 - $87,568 | $75,837 - $90,626 | |
| Chief Building Inspector | FT | 1 | $86,570 - $103,480 | $91,499 - $109,346 | $94,702 - $113,235 | |
| Director of Community Development | FT | 1 | $120,164 - $143,609 | $127,014 - $151,794 | $131,460 - $157,106 | |
| City Engineer | FT | 1 | $109,782 - $131,201 | $116,040 - $138,679 | $120,102 - $143,533 | |
| Permit Technician | FT | 2 | $62,670 - $74,901 | $66,248 - $79,186 | 68,557 - $81,931 | |
| Senior Planner | FT | 2 | $86,424 - $103,286 | $91,351 - $109,173 | $94,548 - $112,994 | Convert Assoc. Planner to S |
| Administrative Assistant | FT | 1 | $54,163 - $64,709 | $57,241 - $68,391 | $59,238 - $70,782 | |
| Code Enforcement Officer | FT | 1 | $62,670 - $74,901 | $66,248 - $79,186 | $68,557 - $81,931 | |
| Associate Planner | FT | 0 | $73,931 - $88,355 | $78,145 - $93,391 | NA | |
| ***Section 8. LIBRARY*** | | | | | | |
| Director of Library Services | FT | 1 | $83,433 - $99,711 | $88,189 - $105,394 | $101,418 - $121,203 | |
| Librarian | FT | 2 | $56,035 - $66,955 | $59,238 - $70,783 | $61,318 - $73,278 | |
| Librarian | PT | 0 | $26.94 - $32.19 | $28.48 - $34.03 | $29.48 - $35.23 | |
| Library Clerk | PT | 2 | $16.66 - $19.91 | $17.13 - $20.47 | $17.73 - $21.19 | |
| Library Technician I | PT | 3 | $18.62 - $22.26 | $19.68 - $23.51 | $20.37 - $24.35 | |
| Library Associate | FT | 1 | $46,217 - $55,204 | $48,859 - $58,406 | $50,565 - $60,486 | |
| Library Associate Lead | FT | 1 | $46,737 - $55,724 | $49,379 - $58,927 | $51,085 - $61,006 | |
| ***Section 9. TRAILHEAD GOLF COURSE*** | | | | | | |
| Golf Professional | FT | 1 | $65,061 - $81,868 | $72,160 - 86,238 | $72,160 - 91,468 | |
| Assistant Pro | FT | 1 | $45,572 - $54,455 | $63,440 - $75,795 | $65,520 - $78,312 | |
| Golf - PGA | FT | 4 | $43,492 - $51,980 | $43,493 - $51,979 | $47,570 - $56,930 | |
| Pro Shop | PT | 2 | $16.66 - $19.91 | $17.13 - $20.47 | $17.73 - $21.19 | |
| Pro Shop Seasonal | PT | 0 | $16.66 - $19.91 | $17.13 - $20.47 | $17.73 - $21.19 | |

**NOTES:**

COLA is proposed at 3% for 2027 for all non bargained FTE's
*****Uniformed officers eligible for specialty, education & longevity pay in addition to base salary**
Minimum wage increase from $17.13 to $17.73 for 2027

| Employee Count | | |
|---|---|---|
| | FT | 100 |
| | PT | 12 |

**CITY OF LIBERTY LAKE**
**SPOKANE COUNTY, WASHINGTON**
**ORDINANCE NO. XXX**

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, LEVYING THE REGULAR PROPERTY TAXES FOR THE CITY OF LIBERTY LAKE, WASHINGTON IN SPOKANE COUNTY FOR THE YEAR COMMENCING JANUARY 1, 2027 TO PROVIDE REVENUE FOR THE PROVISION OF CITY SERVICES AS SET FORTH IN THE CITY BUDGET.**

WHEREAS, State law authorizes the City of Liberty Lake to levy regular property taxes upon the taxable property within the corporate limits in order to provide revenue for the 2027 current expense budget of the City;

WHEREAS, the City of Liberty Lake is authorized to levy $3.60 per $1,000.00 of assessed valuation subject to deduction of levies collected by a fire district in the amount of $1.50; per assessed valuation;

WHEREAS, the City Council, after a public hearing and after duly considering all relevant evidence and testimony presented, has determined that the City desires a 1% increase in property tax revenue from the previous year, while receiving increases resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property;

WHEREAS, the population of the City of Liberty Lake is 14,110;

WHEREAS, RCW 84.52.020 requires the City Council on or before the 30th day of November to certify budget estimates to the Clerk of the Spokane County Board of Commissioners including amounts to be raised by taxing property in the City;

WHEREAS, the City Council pursuant to notice has held a public hearing on the proposed budget estimates for 2027, including revenue sources which will fund the provision of services;

WHEREAS, after due consideration of the proposed 2027 budget and the related financial requirements the City Council desires to impose an ad valorem property tax as permitted by State law.

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, do ordain as follows:

**Section 1**. 2027 Levy. There shall be and is hereby levied and imposed upon real property, personal property, all new construction, utility property, and all property resulting from any annexations as defined in RCW Chap. 84.02 and 84.55.005 in the City of Liberty Lake, Spokane County, Washington, a regular property tax increase over the 2026 amount of $32,859.98 which is 1% for the year commencing January 1, 2027, plus any additional revenue resulting from new construction and improvements to property and any increase in the value of state-assessed property.

The regular property tax levied through this Ordinance is for the purpose of receiving revenue to make payment upon the general indebtedness of the City of Liberty Lake, the general fund obligations and for the payment of services performed by or for the City during the 2027 calendar year.

**Section 2**. Notice to Spokane County. Pursuant to RCW 84.52.020, the City Clerk shall certify to the County Legislative Authority a true and correct copy of this Ordinance, as well as, the budget estimates adopted by the City Council in order to provide for and direct that the taxes levied herein shall be collected and paid to the City Treasurer of the City of Liberty Lake at the time and in the manner provided by the laws of the State of Washington.

PASSED by the City Council this_____day of November, 2026

_____
Mayor, Cris Kaminskas

ATTEST:

_____
City Clerk, Rochelle Caton

APPROVED AS TO FORM:

_____
City Attorney, Sean P. Boutz

Date of Publication:

Effective Date:

# Budget Process

## Purpose

The City of Liberty Lake's budget seeks to achieve four basic purposes:

1. Policy Document: The City's budget process is conducted in a manner that allows the City's policy officials to comprehensively review the direction of the City and to redirect its activities by means of the allocation of financial resources. On this basis, the budget sets policy for the following year. The budget process also facilitates the evaluation of the City programs by providing a means to measure the financial activities of the departments.

2. Operational Guide: The budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities in both summary and detail form in the various products of the budget process.

3. Financial Plan: The budget outlines the manner in which the financial resources of the City will be managed during the budget period. This allocation of resources is based on an understanding of both the current year's needs and the long-term view of the development of City programs. The budget takes into account unforeseen contingencies and provides a process for periodic adjustments.

4. Communications Medium: The budget provides management information as a comprehensive tabulation of information regarding both the character and scope of City activity. It also provides an opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

## Process

The City of Liberty Lake operates on a calendar year basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year's budget is indicative of the base required for the following year. Any increases are incremental and are either based on need, emerging issues, Council goals, and available resources.

The budget process begins in late spring/early summer with departments preparing requests for new staff, programs, or significant increases/decreases to their current year budget that will address emerging issues and other operational needs. The City Administrator and Finance Director conduct an analysis of the departmental base budgets and the revenue outlook for the coming year to determine the availability of funds for any new programs or services. The department managers enter their budget requests into the City's priority-based budgeting program and accounting software system. A complete proposed budget is presented to the Mayor in September. The Mayor reviews the budget in detail and develops a preliminary budget recommendation.

The preliminary budget is presented to the City Council in October/November. The Council makes its adjustments to the preliminary budget and adopts by ordinance a final balanced budget no later than December 31. The final budget as adopted is published, distributed, and made available to the public.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by Administrative Services to ensure that funds are within the approved budget. Administrative Services provides quarterly financial updates to the City Council to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by City Council ordinance. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process. Any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

## Basis of Accounting and Budgeting

Basis of Presentation: Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. For 2027, the City will use twenty-five (25) separate funds. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Liberty Lake:

### Governmental Fund Types

Governmental funds are used to account for activities typically associated with state and local government operations. There are four governmental fund types used by the City of Liberty Lake:

General Fund

The general fund is the primary operating fund of the City of Liberty Lake. It accounts for all financial resources and transactions, except those required or elected to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds account for revenues that are legally restricted or designed to finance particular activities of the City as required by law or administrative regulation.

Debt Service Funds

Debt Service Funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Project Funds

Capital Project Funds account for financial resources which are designated for the acquisition, major construction or renovation of general government capital projects. Such projects add value to the community and to a government's physical assets or significantly increase the useful life of a facility.

**Proprietary Fund Types**

Proprietary Funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services. There are two generic fund types in this category:

Enterprise Funds

Enterprise Funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The City's golf course, Trailhead, utilizes this fund as defined above.

Internal Service Fund

The City uses this fund on a cost-reimbursement basis for unemployment and medical reimbursement claims.

**Fiduciary Fund Types**

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Custodial Funds

These funds are used to account for assets that the government holds on behalf of others in a custodial capacity.

## Basis of Accounting

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.

In accordance with state law, the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

## Budgets and Budgetary Accounting

The City adopts annual appropriated budgets for the following funds:

General, Streets, Parks & Arts, Tourism Promotion, Tourism Promotion Capital, Tourism Promotion Area, Restricted Reserve, REET 1 Capital Projects, REET 2 Special Capital Projects, Street Capital Projects, Harvard Road Mitigation, Municipal Library Capital, Municipal Facilities Master Plan, Police Capital, Community Messaging, Underground Utility, Building Contingency, Trailhead Improvements Project, Stormwater Utility, Aquifer Protection Area, Golf Operations, Unemployment, Medical Reimbursement, State of Washington Collections/ remittances, and Police Department Evidence.

These budgets are appropriated at the fund level.  The budget constitutes the legal authority for expenditures at that level.  Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

## Adoption of Financial Policies

The City Council adopted a comprehensive set of Financial Management Policies on June 18, 2002 and most recently amended that policy document on May 20, 2025. These policies address general budget, accounting, revenue and receivables, expenditures and payables, debt management, purchasing, capital improvement plan, grants, and reserves. Written, adopted

financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

The Mayor, City Council and City Staff of Liberty Lake are accountable to its citizens for the use of public dollars. Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

**Reserve Fund Policy**

Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. Prudent use of reserve funds enable the City to defray future costs, take advantage of matching funds, and other beneficial (but limited) opportunities. Reserve funds provide the City with the ability to exercise flexible financial planning in developing future capital projects. Reserve funds are necessary to enable the City to deal with unforeseen emergencies.

The balance in the reserve fund shall generally be maintained at fifteen percent (15%) of the General Fund's projected or actual, if known, operating revenues for the fiscal year.

**Cash Management and Investment Policy**

Careful financial control of the City's daily operations is an important part of the City's overall fiscal management program. Achieving adequate cash management and investment control requires sound financial planning to ensure that sufficient revenues are available to meet the current expenditures of any one operating period. Once steps are taken to ensure that the City maintains a protected cash position in its daily operations, it is to the municipality's advantage to prudently invest idle funds until such time as they are required to make expenditures.

- The City's idle cash will be invested on a continuous basis in accordance with the City's adopted investment policies (see Resolution 02-046 defining the City's formal investment policy).

- The City will invest all funds (in excess of current requirements) based upon the following order of priority: 1) Safety; 2) Liquidity; and 3) Return on Investment.

- Investments shall not be made for the purposes of speculation.

- The City is prohibited from investing in derivative financial instruments.

All investments of the City of Liberty Lake must be made in compliance with Federal and State law and in accordance with applicable legal interpretations. Funds of the City will be invested in accordance with the current version of the Revised Code of Washington (RCW), the BARS manual, these policies and written administrative procedures. The City of Liberty Lake is empowered to invest in certain types of securities as detailed in RCW 35A.40.050 and RCW 35.39.030. Among the authorized investments are:

1. Nonnegotiable certificates of deposit and other collateralized evidence of deposits with qualified public depositories.

2. United States bonds and certificates of indebtedness.

3. Bonds or warrants of the State of Washington.

4. State of Washington Local Government Investment Pool.

5. Its own bonds or warrants of a local improvement district which are with the protection of the local improvement guaranty fund law.

- Proper security measures will be taken to safeguard investments. The City's designated banking institution will provide adequate collateral to insure City funds.

- It is the policy of the City to diversify the investment portfolio to the extent necessary to maximize the return on investment while minimizing the risk of loss and to retain sufficient liquidity to meet cash flow obligations.

- To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than four years from the date of purchase.

- An analysis of the City's cash position will be prepared at regular intervals throughout the fiscal year.

- Administrative Services will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments. Securities will be bought and sold to obtain market yield through both transaction gains and interest earnings when the option is available.

- The City Treasurer is the Investment Officer of the city and is authorized to invest city funds in accordance with Resolution No. 02-046. The City Treasurer may buy and sell investments between funds to meet monthly cash flow requirements. Earned interest on

investments shall be credited to the fund holding ownership of the investment at the time the interest is earned.

- Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.

- The City of Liberty Lake will select its official banking institution through a formal bidding process in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available.

**Purchasing Policy**

Any purchases and contracts above $7,500 are handled in accordance with state mandated purchasing practices, such as small works roster and bidding requirements.

Purchasing authority is based on the appropriated budget as passed by the City Council. Council must approve any purchases beyond original appropriations through the budget amendment process. If the budget requires an amendment, revenues are first readdressed to verify that adequate resources are available to fund the amendment. If adequate resources are available, proposed amendments are presented to Council for consideration.

**General Revenue Policies**

1. The City will strive to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.

2. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic activities, revenue estimates provided to the City Council shall be conservative.

3. The City will estimate its annual revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.

4. Administrative Services will project revenues for the next four years and will update this projection annually. Administrative Services will annually review and make available to the City Council an analysis of each potential major revenue source.

5. It will be the goal of the city to set fees and user charges for each enterprise fund, including the golf course, at a level that fully supports the total direct and indirect cost of the activity. The proposed rates shall take into account debt service coverage commitments made by the City of the particular enterprise fund.

6. The City will charge user fees for various services when it is appropriate and permitted by law. Unless set by RCW, user fees and charges will be established and maintained at the discretion of the City Council. It is the policy of the City Council that fees will generally be set at a level related to the cost of providing the services. The City will review user fees at least every three years to adjust for the effects of inflation and other factors as appropriate.

**General Expenditure Policies**

Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

1. Expenditures approved by the City Council define the City's spending limits for the upcoming fiscal year. The City will maintain an operating philosophy of cost control and responsible financial management.

2. Budgeted annual expenditures will be maintained within the limitations of annual revenues.

3. The City will maintain expenditure categories according to state statute and administrative regulation.

4. Services will parallel and adjust to the City's inelastic revenue sources in order to maintain the highest level of service. During periods of economic upturn, long-term expansion of core services will be limited to the anticipated increase of those sources.

5. The City will take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, or fee increases. The City Council may approve a short-term interfund loan or use of one-time revenue sources to address temporary gaps in cash flow, although this will be avoided if possible.

6. Long-term debt or bond financing shall not be used to finance current operating expenditures.

7. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency tools to maximize productivity. The City will hire additional staff only after the need for such positions has been demonstrated and documented.

8. All compensation planning and collective bargaining will focus on the total cost of compensation which includes direct salary, health care benefits, retirement contributions, and other benefits which are a cost to the City.

9. Periodic comparisons of service delivery will be made to ensure that quality services are provided to the citizens of Liberty Lake at the most competitive and economical cost. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery where appropriate. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated by the Mayor and/or City Council.

**Financial Communication**

City staff will provide reports on the budget status to the Council, City departments, and citizens throughout the year via monthly and quarterly summaries. These reports will also be posted on the City's web site.

# City of Liberty Lake
# Program Inventory







# 2027 PROGRAM INVENTORY GUIDE

*monetary amounts associated with each operating program reflect 2026 allocations


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## Accounts Payable and Receivable

### Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $236,935

**FTE:** 1.4

**Personnel:** $150,117

**NonPersonnel:** $86,818

**Quartile:** More Aligned

**Final Score (out of 100):** 62.50

**Description:** Payment of invoices and cash receipting

## Governance

| Governance | Score Option |
|---|---|
| Public Service Excellence - We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services. | Some |

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

# Agency and Program Accreditation

## Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $223,896

**FTE:** 1.07

**Personnel:** $198,396

**NonPersonnel:** $25,500

**Quartile:** Least Aligned

**Final Score (out of 100):** 43.75

**Description:** The accreditation manager is responsible for overseeing the accreditation process. For a successful accreditation to occur, all functions of the department must be in compliance with WASPC accreditation standards at all times and not just during the on-site assessment. Maintaining accredited status is accomplished by maintaining "proofs of compliance." This includes updating the individual accreditation standard folders with any monthly, or other periodic reports or reviews required by accreditation standards; mandatory review/coordination of department and division directives; and review of any operational/organizational changes or practices . The accreditation manager will ensure that periodic reports, reviews, and other activities mandated by applicable accreditation standards are accomplished by the person(s) to which they are assigned.

## Governance

| Governance | Score Option |
|---|---|
| Public Service Excellence - We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services. | Some |

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

# Ballfield Maintenance

## Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** $31,791

**FTE:** 0.05

**Personnel:** $5,191

**NonPersonnel:** $26,600

**Quartile:** Less Aligned

**Final Score (out of 100):** 35.29

**Description:** Maintenance and operations of ballfields including the Diamonds, school fields and Rookie field.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Flat |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | None |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Budget Development and Management

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $218,979

**FTE:** 0.75

**Personnel:** $133,828

**NonPersonnel:** $85,151

**Quartile:** Most Aligned

**Final Score (out of 100):** 75.00

**Description:** Preparation of anticipated resources and expenses for services in the proceeding year. Ongoing analysis of revenues and expenses in relation to those services after budget adoption.

## Governance

| Governance | Score Option |
|---|---|
| Public Service Excellence - We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services. | Extreme |

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

# Building Maintenance

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** $509,840

**FTE:** 2.71

**Personnel:** $214,120

**NonPersonnel:** $295,720

**Quartile:** Less Aligned

**Final Score (out of 100):** 30.88

**Description:** City building facility maintenance including building structures, HVAC, windows and doors, office renovation, etc.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | None |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

## Call Response (Law Enforcement)

### Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $1,370,632

**FTE:** 6.72

**Personnel:** $1,151,882

**NonPersonnel:** $218,750

**Quartile:** Most Aligned

**Final Score (out of 100):** 58.82

**Description:** Ensure public safety by responding to 9-1-1 and other calls for service. Maintain contractual obligations with public and private entities.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Extreme |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Capital Improvements - Equipment

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** 2027 proposed $471,000

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $471,000

**Quartile:** Less Aligned

**Final Score (out of 100):** 42.65

**Description:** Acquisition of capital equipment identified in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Flat |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Capital Improvements - Facilities

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** 2027 proposed $1,435,000

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $1,435,000

**Quartile:** More Aligned

**Final Score (out of 100):** 48.53

**Description:** Facility improvements identified in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Capital Improvements - Golf Course

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** 2027 proposed $0

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $0

**Quartile:** Less Aligned

**Final Score (out of 100):** 42.65

**Description:** Capital improvements at the Trailhead golf facility identified in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | 51% or more cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Capital Improvements - Information Technology

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** 2027 proposed $92,000

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $92,000

**Quartile:** More Aligned

**Final Score (out of 100):** 52.94

**Description:** IT infrastructure improvements identified in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Capital Improvements - Parks

## Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** 2027 proposed $1,080,800

**FTE:** 0.5

**Personnel:** $70,824

**NonPersonnel:** $1,080,800

**Quartile:** More Aligned

**Final Score (out of 100):** 48.53

**Description:** Parks capital improvements identified in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Capital Improvements - Plans

## Program Data Summary

**Cost Center:** Community Development

**Total Program Cost:** 2027 proposed $180,000

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $180,000

**Quartile:** Most Aligned

**Final Score (out of 100):** 69.12

**Description:** Master planning activities listed in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Strong |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Extreme |

# Capital Improvements - Public Art

## Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** 2027 proposed $247,000

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $247,000

**Quartile:** Less Aligned

**Final Score (out of 100):** 32.35

**Description:** Public Art installations listed in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Flat |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | None |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Capital Improvements - Stormwater

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** 2027 proposed $21,600

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $21,600

**Quartile:** Less Aligned

**Final Score (out of 100):** 36.76

**Description:** Stormwater and APA improvements listed in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Capital Improvements - Streets

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** 2027 proposed $1,887,215

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $1,887,215

**Quartile:** More Aligned

**Final Score (out of 100):** 54.41

**Description:** Capital improvements for streets and roadways listed on the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Extreme |

# Capital Improvements - Traffic Control

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** 2027 proposed $0

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $0

**Quartile:** Most Aligned

**Final Score (out of 100):** 58.82

**Description:** Traffic control installations and improvements listed in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Extreme |

# Capital Improvements - Urban Forestry

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** 2027 proposed $52,900

**FTE:** 0.25

**Personnel:** $52,900

**NonPersonnel:** $0

**Quartile:** Less Aligned

**Final Score (out of 100):** 30.88

**Description:** Urban forestry and street tree projects listed in the CFP

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Flat |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Capital Project Delivery

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** $199,096

**FTE:** 1.49

**Personnel:** $199,096

**NonPersonnel:** $0

**Quartile:** More Aligned

**Final Score (out of 100):** 47.06

**Description:** Capital project initiation, management, and close-out.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Extreme |

# City Council Governance

## Program Data Summary

**Cost Center:** Legislative

**Total Program Cost:** $234,610

**FTE:** 8.18

**Personnel:** $146,325

**NonPersonnel:** $88,286

**Quartile:** More Aligned

**Final Score (out of 100):** 50.00

**Description:** Meetings and workshops of the governing body and special committees attended by elected city officials.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Flat |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# City Help Desk

## Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** $58,083

**FTE:** 0.6

**Personnel:** $53,125

**NonPersonnel:** $4,958

**Quartile:** Least Aligned

**Final Score (out of 100):** 25.00

**Description:** Welcome City Hall visitors, answer questions, and route them to applicable department staff and service providers.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | None |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | None |

# Code Enforcement & Business Licensing

## Program Data Summary

**Cost Center:** Community Development

**Total Program Cost:** $188,212

**FTE:** 1.52

**Personnel:** $175,701

**NonPersonnel:** $12,511

**Quartile:** More Aligned

**Final Score (out of 100):** 48.53

**Description:** Investigation of complaints, code enforcement actions, and neighborhood resource support. Code enforcement includes review & research of new business licenses for compliance with land use & building code.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Commercial Motor Vehicle Enforcement

## Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $163,900

**FTE:** 0.27

**Personnel:** $59,150

**NonPersonnel:** $104,750

**Quartile:** More Aligned

**Final Score (out of 100):** 51.47

**Description:** Ensure compliance with commercial vehicle regulations to prevent collisions, save lives, and protect city resources, such as roads.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Extreme |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | None |

## Community Engagement

### Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** $163,699

**FTE:** 1.27

**Personnel:** $127,581

**NonPersonnel:** $36,118

**Quartile:** More Aligned

**Final Score (out of 100):** 44.12

**Description:** Activities utilized to foster collaboration and participation throughout the community: website and social media platforms, podcast, city academy, surveys and town halls, community engagement commission initiatives, etc.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

## Community Events

### Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** $288,061

**FTE:** 1.55

**Personnel:** $143,461

**NonPersonnel:** $144,600

**Quartile:** More Aligned

**Final Score (out of 100):** 47.06

**Description:** Production and support of community events that utilize city parks, facilities, and/or streets.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Extreme |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Crime Prevention

## Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $1,393,624

**FTE:** 6.94

**Personnel:** $1,179,824

**NonPersonnel:** $213,800

**Quartile:** Most Aligned

**Final Score (out of 100):** 63.24

**Description:** Prevent crime by proactively and reactively policing using proven methods of policing such as (not limited too) vehicle and foot patrols, bicycle patrols, prowl checks, emphasis patrols, public education, and special presentations. Maintain contractual obligations with public and private entities.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Extreme |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Criminal Investigations

## Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $1,201,821

**FTE:** 6.39

**Personnel:** $1,038,577

**NonPersonnel:** $163,244

**Quartile:** More Aligned

**Final Score (out of 100):** 51.47

**Description:** Conduct initial and follow-up instigations while also utilizing criminal intelligence, investigative methods, and technology to identify patterns, identify trends, solve crimes, and bring criminal offenders to justice.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Extreme |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Crisis Assessment Response Team

## Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** $0

**FTE:** 0

**Personnel:** $0

**NonPersonnel:** $0

**Quartile:** More Aligned

**Final Score (out of 100):** 45.59

**Description:** Personnel with advanced training to focus on crisis intervention for those in need

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Extreme |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | None |

# Economic Development

## Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** $545,900

**FTE:** 0.5

**Personnel:** $66,575

**NonPersonnel:** $479,325

**Quartile:** Most Aligned

**Final Score (out of 100):** 63.24

**Description:** Promotion of the city to potential business leads. Activities centered on business attraction, retention, and growth. Tourism promotion and marketing.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Extreme |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Emergency Management

## Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $165,074

**FTE:** 0.34

**Personnel:** $77,824

**NonPersonnel:** $87,250

**Quartile:** Most Aligned

**Final Score (out of 100):** 66.18

**Description:** Emergency and disaster preparedness, response, and recovery operations.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Extreme |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Financial Reporting

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $89,667

**FTE:** 0.5

**Personnel:** $70,814

**NonPersonnel:** $18,853

**Quartile:** Less Aligned

**Final Score (out of 100):** 50.00

**Description:** Annual audits conducted by the State Auditor's Office as well as various other entities.

## Governance

| Governance | Score Option |
|---|---|
| Public Service Excellence - We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services. | Some |

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Flat |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

# Fleet Maintenance

## Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** $292,153

**FTE:** 1.85

**Personnel:** $168,553

**NonPersonnel:** $123,600

**Quartile:** Least Aligned

**Final Score (out of 100):** 14.71

**Description:** Fleet maintenance for golf, parks, small equipment streets and staff vehicles. Excludes PD vehicles and Public Works heavy equipment.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | None |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | None |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Golf Course Maintenance

## Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** $648,769

**FTE:** 6.25

**Personnel:** $501,969

**NonPersonnel:** $146,800

**Quartile:** Less Aligned

**Final Score (out of 100):** 35.29

**Description:** Maintenance of the golf course, excluding pro shop and facility operations.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | 51% or more cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Human Resources

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $316,256

**FTE:** 1.55

**Personnel:** $159,752

**NonPersonnel:** $156,504

**Quartile:** Less Aligned

**Final Score (out of 100):** 46.88

**Description:** Recruiting, hiring and on-boarding of new employees. Comprehensive benefits management and support for current employees. Training coordination and review/facilitation of workplace disputes and reports of violations of city's personnel manual.

## Governance

| Governance | Score Option |
|---|---|
| Public Service Excellence - We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services. | Minor |

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

# IT and Cybersecurity

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $417,720

**FTE:** 2.05

**Personnel:** $265,263

**NonPersonnel:** $152,458

**Quartile:** More Aligned

**Final Score (out of 100):** 60.00

**Description:** Management and protection of the city's technological infrastructure and network.

## Governance

| Governance | Score Option |
|---|---|
| Public Service Excellence - We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services. | N/A |

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## K-9

### Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $151,327

**FTE:** .85

**Personnel:** $140,077

**NonPersonnel:** $11,250

**Quartile:** Less Aligned

**Final Score (out of 100):** 33.82

**Description:** Officers paired with Police Service Dogs assist in locating and apprehending specific criminal suspects, protect the K-9 handler, track and wind scent individuals, and conduct article searches.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Strong |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | None |

# Land Use Actions & Land Divisions

## Program Data Summary

**Cost Center:** Community Development

**Total Program Cost:** $239,174

**FTE:** 1.48

**Personnel:** $198,076

**NonPersonnel:** $41,097

**Quartile:** Most Aligned

**Final Score (out of 100):** 58.82

**Description:** Review, permitting and administration of land use actions, subdivisions, binding site plans, boundary line adjustments, etc.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | 51% or more cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Long Range Planning

## Program Data Summary

**Cost Center:** Community Development

**Total Program Cost:** $662,917

**FTE:** 2.29

**Personnel:** $335,424

**NonPersonnel:** $327,493

**Quartile:** Most Aligned

**Final Score (out of 100):** 60.29

**Description:** Comprehensive Plan development and administration; policy development and code administration and interpretation; transportation planning; and, capital facilities planning.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | None |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Extreme |

# Park Facility Rentals

## Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** $45,188

**FTE:** 0.4

**Personnel:** $44,738

**NonPersonnel:** $450

**Quartile:** Less Aligned

**Final Score (out of 100):** 42.65

**Description:** Reservations and rentals for park amenities including sports fields, ballfields, shelters and pavilions, tennis courts, basketball courts and community gardens.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | 51% or more cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | None |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Park Maintenance

## Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** $728,705

**FTE:** 6.55

**Personnel:** $496,225

**NonPersonnel:** $232,480

**Quartile:** Most Aligned

**Final Score (out of 100):** 58.82

**Description:** Manage turf, trees and landscape, amenities, irrigation, infrastructure.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Path and Trail Maintenance

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** $110,398

**FTE:** 1.12

**Personnel:** $77,008

**NonPersonnel:** $33,390

**Quartile:** Less Aligned

**Final Score (out of 100):** 38.24

**Description:** Path and trail maintenance including parking lot, trailhead and sign maintenance, and removal of deadwood, lighting and pavement (excludes sidewalks).

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Payroll

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $154,601

**FTE:** 1.05

**Personnel:** $118,641

**NonPersonnel:** $35,960

**Quartile:** More Aligned

**Final Score (out of 100):** 56.25

**Description:** Time card management and review. On time and accurate delivery of wages for hours worked in a given pay period. Benefits administration in accordance with city plans and state requirements.

## Governance

| Governance | Score Option |
|---|---|
| Public Service Excellence - We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services. | Some |

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

# Permitting

## Program Data Summary

**Cost Center:** Community Development

**Total Program Cost:** $878,340

**FTE:** 6.2

**Personnel:** $718,738

**NonPersonnel:** $159,601

**Quartile:** Most Aligned

**Final Score (out of 100):** 58.82

**Description:** Building permit & development reviews, permitting, and inspection

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | 51% or more cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Strong |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Procurement

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $128,282

**FTE:** 0.6

**Personnel:** $70,184

**NonPersonnel:** $58,098

**Quartile:** Less Aligned

**Final Score (out of 100):** 53.13

**Description:** Acquisition of equipment and services in accordance with the city's financial policies, adopted budget and state requirements.

## Governance

| Governance | Score Option |
|---|---|
| Public Service Excellence - We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services. | Minor |

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

# Professional Development

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $131,214

**FTE:** 0.55

**Personnel:** $69,793

**NonPersonnel:** $61,422

**Quartile:** Least Aligned

**Final Score (out of 100):** 26.47

**Description:** Workforce learning, training, and skill building.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | None |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | None |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | None |

# Property and Evidence

## Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $531,714

**FTE:** 1.32

**Personnel:** $202,360

**NonPersonnel:** $329,354

**Quartile:** More Aligned

**Final Score (out of 100):** 51.47

**Description:** Intake, transfer, catalog, audit, and properly destroy police evidence, while also maintaining effective property storage solutions and documentation for the patrol and investigative units.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Strong |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Some |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | None |

# Pro Shop Operations

## Program Data Summary

**Cost Center:** 420 Golf Operations

**Total Program Cost:** $1,007,716

**FTE:** 7

**Personnel:** $567,716

**NonPersonnel:** $440,000

**Quartile:** Less Aligned

**Final Score (out of 100):** 30.88

**Description:** Delivery of Trailhead Golf Course services to the community in accordance with established policies and fee schedules.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | 51% or more cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | None |

# Public Art

## Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** $85,021

**FTE:** 0.45

**Personnel:** $65,021

**NonPersonnel:** $20,000

**Quartile:** Less Aligned

**Final Score (out of 100):** 30.88

**Description:** Curation and maintenance of the public art collection in the City of Liberty Lake public facilities.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Public Information Management

## Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** $127,542

**FTE:** 0.57

**Personnel:** $90,015

**NonPersonnel:** $37,527

**Quartile:** Less Aligned

**Final Score (out of 100):** 31.25

**Description:** Public affairs, public information officer, and media relations activities.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | N/A |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Public Library

## Program Data Summary

**Cost Center:** Library

**Total Program Cost:** $735,667

**FTE:** 8.9

**Personnel:** $603,046

**NonPersonnel:** $132,622

**Quartile:** More Aligned

**Final Score (out of 100):** 51.47

**Description:** Circulation, collection development & maintenance, community programs, meeting/collaborative spaces, readers advisory, reference questions, and technology assistance.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Records Management

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $351,450

**FTE:** 1.9

**Personnel:** $204,718

**NonPersonnel:** $146,732

**Quartile:** Less Aligned

**Final Score (out of 100):** 35.29

**Description:** Retention and dissemination of city records in accordance with city and state policy.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | None |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Recreation Programs

## Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** $87,990

**FTE:** 0.45

**Personnel:** $55,340

**NonPersonnel:** $32,650

**Quartile:** Least Aligned

**Final Score (out of 100):** 29.41

**Description:** Provide structured programs that allow parents and children to recreate together.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | 51% or more cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | None |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Risk Management

## Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** $350,980

**FTE:** 0.1

**Personnel:** $17,311

**NonPersonnel:** $333,669

**Quartile:** More Aligned

**Final Score (out of 100):** 59.38

**Description:** Liability and property insurance coverage. Employee training, safety inspections, loss mitigation/prevention.

## Governance

| Governance | Score Option |
|---|---|
| Public Service Excellence - We prioritize continuous improvement and innovation and will identify and develop partnerships that strengthen our effectiveness in delivering core services. | Strong |

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

# School Resource Officer

## Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $194,308

**FTE:** 0.92

**Personnel:** $170,558

**NonPersonnel:** $23,750

**Quartile:** More Aligned

**Final Score (out of 100):** 54.41

**Description:** School Resource Officers (SRO) provide direct policing and law enforcement services in and around City of Liberty Lake schools. SROs help enhance safe school environments by the enforcement of statutes and ordinances. Working in partnership with the schools, the SRO Unit provides Intervention & Prevention services to address suicide prevention, substance abuse (alcohol, drugs, tobacco); addiction (alcohol, drugs), bullying and compulsive behaviors including gambling, sex addiction, computer addiction, and eating disorders. This is accomplished through daily mentoring, counseling, role modeling, crisis intervention and educational courses. SROs also provide emergency crisis intervention and work closely with the schools.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Flat |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Less than 10% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Extreme |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Extreme |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | None |

# Snow Removal

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** $391,862

**FTE:** 2.1

**Personnel:** $167,442

**NonPersonnel:** $224,420

**Quartile:** More Aligned

**Final Score (out of 100):** 51.47

**Description:** Remove snow and ice with plows and salt spreaders

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Strong |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Solid Waste & Recycling

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** $9,474

**FTE:** 0.05

**Personnel:** $9,474

**NonPersonnel:** $0

**Quartile:** More Aligned

**Final Score (out of 100):** 48.53

**Description:** Solid Waste Disposal & Recycling. Contract management and Spring Clean-Up.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Strong |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Minor |

# Storm Water Maintenance

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** $283,516

**FTE:** 2.75

**Personnel:** $176,526

**NonPersonnel:** $106,990

**Quartile:** More Aligned

**Final Score (out of 100):** 51.47

**Description:** Maintain storm water infrastructure: swales, dry wells, drains, curb cuts, etc.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | State or Federal Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | 51% or more cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Street Maintenance

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** $499,066

**FTE:** 2.67

**Personnel:** $225,736

**NonPersonnel:** $273,330

**Quartile:** Most Aligned

**Final Score (out of 100):** 57.35

**Description:** Process of maintaining and repairing the roadway network including pothole repair, crack sealing, sidewalk repair and grinding (includes sidewalks, excludes trails).

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Some |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Extreme |

# Streetscape & Median Landscape Maintenance

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** $371,438

**FTE:** 3.88

**Personnel:** $284,498

**NonPersonnel:** $86,940

**Quartile:** Less Aligned

**Final Score (out of 100):** 36.76

**Description:** Manage the maintenance of the Town's streetscape and median areas to a high level of quality that meets the standards consistent with the City's brand. Maintenance items include but are not limited to irrigation, turf areas, landscape beds and weeding, trees, fertilizing and trash removal.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Less than 50% of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | None |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

# Traffic Control Device Maintenance

## Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** $124,747

**FTE:** 0.4

**Personnel:** $46,067

**NonPersonnel:** $78,680

**Quartile:** Less Aligned

**Final Score (out of 100):** 38.24

**Description:** Maintenance and repair of traffic control devices. Traffic signals, traffic signs, street markings, flashing beacons, etc.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | No Mandate |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | Other entities provide or could provide this service |
| COST RECOVERY of PROGRAM | No cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Minor |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Minor |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Minor |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Strong |

# Traffic Safety, Education, and Enforcement

## Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** $1,428,500

**FTE:** 4.77

**Personnel:** $819,450

**NonPersonnel:** $609,050

**Quartile:** Most Aligned

**Final Score (out of 100):** 67.65

**Description:** Implement strategies such as conducting proactive patrols targeting traffic violations and dangerous driving behaviors using accident data, records of past enforcement actions, traffic volume, and road conditions.

## BPA

| BPA | Score Option |
|---|---|
| CHANGE in DEMAND for the PROGRAM | Increase |
| MANDATED to PROVIDE PROGRAM | Self Mandate or Ordinance |
| PORTION of the COMMUNITY SERVED | Majority of the population is benefitting |
| RELIANCE on CITY to PROVIDE PROGRAM | City is sole provider or currently sole provider |
| COST RECOVERY of PROGRAM | Less than 50% cost recovery |

## Community

| Community | Score Option |
|---|---|
| Quality of Life & Connectedness - We prioritize building a community where everyone belongs, can easily connect with their neighbors and local government, and can access amenities and experiences that enrich their lives. | Some |
| Public Safety & Well Being - We prioritize keeping every member of the community safe and secure. | Strong |
| Economic Vibrancy & Opportunity - We prioritize a vibrant local economy, where community members at all walks of life find abundant opportunities to conduct business, work, shop, and connect. | Strong |
| Planned Growth & Infrastructure - We prioritize well planned growth and investment in public infrastructure to preserve our unique character while also providing a strong foundation for future generations. | Some |

TYLER TECHNOLOGIES • BUDGET INTELLIGENCE

# Priority Based Budgeting Report

Comprehensive Budget Request Analysis

| 14 | $341,096 | $226,451 | 5 |
|---|---|---|---|
| BUDGET REQUESTS | INCREASES | REDUCTIONS | DEPARTMENTS |

# Budget Request Overview

Analysis of 14 budget requests: $341,096 in increases and $226,451 in reductions (net +$114,645)

| 14 | $341,096 | −$226,451 | +$114,645 |
|---|---|---|---|
| Total Requests | Increases (10) | Reductions (4) | Net Change |

## Quartile Distribution — increases by program quartile

| $63,422 | $95,859 | $133,639 | $48,176 |
|---|---|---|---|
| Most Aligned (Q1) | More Aligned (Q2) | Less Aligned (Q3) | Least Aligned (Q4) |
| −$58,895 in reductions | −$90,756 in reductions | −$65,000 in reductions | −$7,430 in reductions |

## Key Findings

**High Priority Increases**

$159,281 (47% of increases) goes to Q1/Q2 aligned programs

**Funding Mix of Increases**

Ongoing: $311,096 | One-time: $30,000

**Department Coverage**

5 departments with budget requests submitted

**Reductions Offered**

4 requests reduce spending by $226,451

# All Budget Requests

Complete listing of all 14 budget requests

| ID | DESCRIPTION | DEPARTMENT | QUARTILE | AMOUNT |
|---|---|---|---|---|
| 58 | Part-time support for administrative and... | Public Safety | Least Aligned | $51,763 |
| 57 | Decrease due to challenges with using co... | Parks and Recreation | Least Aligned | -$11,800 |
| 56 | Reducing use of professional services an... | Parks and Recreation | Least Aligned | $2,000 |
| 55 | Decrease based on projects anticipated f... | Parks and Recreation | Less Aligned | -$65,000 |
| 54 | Increase for professional assistance wit... | Parks and Recreation | Most Aligned | $4,000 |
| 53 | Increase for continuing irrigation repai... | Parks and Recreation | Most Aligned | $4,000 |
| 52 | Market salary adjustment for Library Dir... | Library | Less Aligned | $17,500 |
| 51 | Terminate Placer.ai subscription and ser... | Executive | Most Aligned | -$20,000 |
| 50 | Emergency management / disaster prepared... | Executive | Most Aligned | $30,000 |
| 49 | Use contractors to assist with weed cont... | Public Works | Less Aligned | $1,500 |
| 48 | Adjusted Seasonal Maintenance Worker Hor... | Public Works | Less Aligned | $30,027 |
| 47 | Eliminate Project Manager position due t... | Public Works | Most Aligned | -$129,651 |
| 46 | New position with Facilities Division - ... | Public Works | Less Aligned | $60,306 |
| 45 | This request is for two Recreation Worke... | Parks and Recreation | Least Aligned | $140,000 |

*** Additional detail on request ID's 58, 52, 51, 50, 48, 47, 46, and 45 on following pages**

## Request 58: Part-time support for administrative and accreditation activities

| Request ID | Total Amount | Department | Quartile | Line Items | Ongoing |
|---|---|---|---|---|---|
| 58 | $51,763 | Public Safety | Least Aligned | 4 | $51,763 |

### Request Context & Details

**Could other positions be removed, reorganized, or repurposed to fill this request?**

No

**What is the proposed job title and and salary associated with the requested position?**

Part-time Records Clerk - Salary + Benefits = $51,763

**Inflation Impact (Is the request to cover rising costs?)**

No inflation impact

**Return on Investment (What is the secondary source of ROI?)**

Produce new program results (expansion)

**Return on Investment (What is the primary source of ROI?)**

Produce better program results (quality)

**Mandate Impact (Is the request to comply with a mandate?)**

Yes, Other mandate

**If there is an expected ROI, name the program result(s) where it will be demonstrated and describe the expected impact.**

Administrative support will allow existing staff to complete inventory of evidence facility to achieve accreditation

**Name the primary program that will be impacted by the budget request.**

Property and Evidence

**If there is a mandate, summarize the details of the mandate.**

Internal mandate - Evidence facility must be compliant with accreditation standards

## Request 52: Market salary adjustment for Library Director

| Request ID | Total Amount | Department | Quartile | Line Items | Ongoing |
|---|---|---|---|---|---|
| 52 | $17,500 | Library | Less Aligned | 2 | $17,500 |

### Request Context & Details

**If there is an expected ROI, name the program result(s) where it will be demonstrated and describe the expected impact.**

Patron satisfaction with the library is trending up - the proposed market adjustment is expected to positively impact library operations.

**If there is a mandate, summarize the details of the mandate.**

No mandate

**What is the proposed job title and and salary associated with the requested position?**

Library Director (initial base salary adjustment of 20% per step).

**Could other positions be removed, reorganized, or repurposed to fill this request?**

No

**Inflation Impact (Is the request to cover rising costs?)**

No inflation impact

**Return on Investment (What is the secondary source of ROI?)**

No ROI expected

**Return on Investment (What is the primary source of ROI?)**

Produce better program results (quality)

**Mandate Impact (Is the request to comply with a mandate?)**

No mandate impact

**Name the primary program that will be impacted by the budget request.**

Public Library

## Request 51: Terminate Placer.ai subscription and services agreement.

| Request ID | Total Amount | Department | Quartile | Line Items | Ongoing |
|---|---|---|---|---|---|
| 51 | −$20,000 | Executive | Most Aligned | 1 | −$20,000 |

### Request Context & Details

**Name the primary program that will be impacted by the budget request.**

Economic Development

**Return on Investment (What is the secondary source of ROI?)**

No ROI expected

**Return on Investment (What is the primary source of ROI?)**

Yield lower program costs (efficiency)

**Mandate Impact (Is the request to comply with a mandate?)**

No mandate impact

**If there is an expected ROI, name the program result(s) where it will be demonstrated and describe the expected impact.**

This is a cost savings measure. The cost was not producing the intended result, so we are proposing to eliminate it.

**If there is an inflation impact, specify the impact(s).**

No inflation impact

**Name other stakeholders who will be impacted by this request, if approved. (i.e. City department, fire district, county, etc.).**

Visit Spokane

**If there is a mandate, summarize the details of the mandate.**

No mandate

**Inflation Impact (Is the request to cover rising costs?)**

No inflation impact

## Request 50: Emergency management / disaster preparedness planning.

| Request ID | Total Amount | Department | Quartile | Line Items | Ongoing |
|---|---|---|---|---|---|
| 50 | $30,000 | Executive | Most Aligned | 1 | $0 |

### Request Context & Details

**If there is an inflation impact, specify the impact(s).**

N/a

**Mandate Impact (Is the request to comply with a mandate?)**

Yes, Federal mandate

**Name other stakeholders who will be impacted by this request, if approved. (i.e. City department, fire district, county, etc.).**

SVFD, LLSWD

**If there is a mandate, summarize the details of the mandate.**

There is a federal mandate to produce a base level of emergency management and disaster preparedness planning to qualify for federal disaster relief funds.

**Name the primary program that will be impacted by the budget request.**

Emergency Management

**Return on Investment (What is the secondary source of ROI?)**

Produce new program results (expansion)

**Return on Investment (What is the primary source of ROI?)**

Produce better program results (quality)

**If there is an expected ROI, name the program result(s) where it will be demonstrated and describe the expected impact.**

City is better prepared for emergencies/disasters each year - developing a continuity of operations plan and emergency operations plan will better prepare the city for emergencies/disasters.

**Inflation Impact (Is the request to cover rising costs?)**

No inflation impact

## Request 48: Adjusted Seasonal Maintenance Worker Horticulture to a Full Time Position

| Request ID | Total Amount | Department | Quartile | Line Items | Ongoing |
|---|---|---|---|---|---|
| 48 | $30,027 | Public Works | Less Aligned | 4 | $30,027 |

### Request Context & Details

**What is the proposed job title and and salary associated with the requested position?**

Maintenance Worker - Horticulture

**Could other positions be removed, reorganized, or repurposed to fill this request?**

Funding from Capital Project Delivery can be reallocated to Horticulture Division Supervisor to defray added cost of upgrading position to full-time

**If there is an expected ROI, name the program result(s) where it will be demonstrated and describe the expected impact.**

Increase in quality of performance for Parks Maintenance and Streetscape Maintenance

**Inflation Impact (Is the request to cover rising costs?)**

No inflation impact

**Return on Investment (What is the secondary source of ROI?)**

Produce better program results (quality)

**Return on Investment (What is the primary source of ROI?)**

Produce better program results (quality)

**Mandate Impact (Is the request to comply with a mandate?)**

No mandate impact

**Name the primary program that will be impacted by the budget request.**

Parks Maintenance

**If there is a mandate, summarize the details of the mandate.**

N/A

## Request 47: Eliminate Project Manager position due to current and future anticipated work load.

| Request ID | Total Amount | Department | Quartile | Line Items | Ongoing |
|---|---|---|---|---|---|
| 47 | −$129,651 | Public Works | Most Aligned | 3 | −$129,651 |

### Request Context & Details

**If there is a mandate, summarize the details of the mandate.**

N/a

**Could other positions be removed, reorganized, or repurposed to fill this request?**

Position is being removed due to vacancy and future workload reduction

**What is the proposed job title and and salary associated with the requested position?**

N/a

**Inflation Impact (Is the request to cover rising costs?)**

No inflation impact

**Name the primary program that will be impacted by the budget request.**

Capital Project Delivery

**If there is an expected ROI, name the program result(s) where it will be demonstrated and describe the expected impact.**

N/A

**Mandate Impact (Is the request to comply with a mandate?)**

No mandate impact

**Return on Investment (What is the primary source of ROI?)**

No ROI expected

**Return on Investment (What is the secondary source of ROI?)**

No ROI expected

## Request 46: New position with Facilities Division - Public Works to cover additional facilities (New City Hall)

| Request ID | Total Amount | Department | Quartile | Line Items | Ongoing |
|---|---|---|---|---|---|
| 46 | $60,306 | Public Works | Less Aligned | 2 | $60,306 |

### Request Context & Details

**What is the proposed job title and and salary associated with the requested position?**

Maintenance Worker 1 - Facilities

**Inflation Impact (Is the request to cover rising costs?)**

No inflation impact

**Return on Investment (What is the secondary source of ROI?)**

Produce better program results (quality)

**Return on Investment (What is the primary source of ROI?)**

Produce better program results (quality)

**Mandate Impact (Is the request to comply with a mandate?)**

No mandate impact

**If there is an expected ROI, name the program result(s) where it will be demonstrated and describe the expected impact.**

Additional staffing will allow current level of service to maintain or increase due to increased workload brought on by more building maintenance required.

**Name the primary program that will be impacted by the budget request.**

Building Maintenance

**If there is a mandate, summarize the details of the mandate.**

Self Mandate

**Could other positions be removed, reorganized, or repurposed to fill this request?**

No, additional workload created by adding facility footprint with new City Hall coming online in 2027.

## Request 45: This request is for two Recreation Workers to support the Recreation Coordinator and dept.

| Request ID | Total Amount | Department | Quartile | Line Items | Ongoing |
|---|---|---|---|---|---|
| 45 | $140,000 | Parks and Recreation | Least Aligned | 4 | $140,000 |

### Request Context & Details

**Return on Investment (What is the secondary source of ROI?)**

Produce new program results (expansion)

**Inflation Impact (Is the request to cover rising costs?)**

No inflation impact

**Name the primary program that will be impacted by the budget request.**

Recreation Programming

**If there is a mandate, summarize the details of the mandate.**

No mandate

**What is the proposed job title and and salary associated with the requested position?**

Recreation Worker; $70,000 includes benefits. x2 workers.

**Could other positions be removed, reorganized, or repurposed to fill this request?**

No. These are brand new positions.

**If there is an expected ROI, name the program result(s) where it will be demonstrated and describe the expected impact.**

There is potential for ROI through fees collected through recreation programming, facility reservation fees and community event fees.

**Mandate Impact (Is the request to comply with a mandate?)**

No mandate impact

**Return on Investment (What is the primary source of ROI?)**

Produce more program results (volume)

# General Fund

# 2027








## Legislative
## General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 68,839 | $ 71,955 | $ 78,960 | $ 78,980 | 0% |
| Benefits | 5,743 | 6,072 | 5,950 | 6,677 | 12% |
| Supplies | 829 | 589 | 1,500 | 1,000 | -33% |
| Services & Charges | 60,860 | 54,486 | 55,800 | 58,050 | 4% |
| Capital Outlay | - | - | - | 3,000 | 0% |
| **Legislative Total** | **$ 136,271** | **$ 133,102** | **$ 142,210** | **$ 147,707** | 4% |

Legislative costs are expenditures associated with City Council activities.

Notes

| | |
|---|---|
| **Salaries & Benefits** | Councilmember Salaries set by Salary Commission. No proposed increase for 2027. Benefit increases based on rate changes |
| **Services & Charges** | Meeting management software $18k, election costs $11k, annual memberships and trainings $26k. Recent service increases for hearing examiner costs. |

| Position Summary | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| *Elected* | | | | | |
| Councilmember | 7 | 7 | 7 | 7 | 0 |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|---|
| 511 60 10 00 | | Legislative-Salaries & Wages | 54,731.25 | 68,838.95 | 71,954.84 | 62,300.00 | 78,960.00 | 78,980.00 | No adjustment from salary commission in 2027 kd |
| | 010 | Salaries and Wages | 54,731.25 | 68,838.95 | 71,954.84 | 62,300.00 | 78,960.00 | 78,980.00 | |
| 511 60 20 01 | | Legislative-Social Security & Medicare | 4,186.68 | 5,266.97 | 5,504.58 | 4,766.58 | 5,400.00 | 6,042.00 | Benefit adjustments reflect projected rate increases kd |
| 511 60 21 05 | | Legislative-Retirement | 0.00 | 0.00 | 0.00 | 6,125.77 | 0.00 | 0.00 | |
| 511 60 23 02 | | Legislative-Labor & Industries | 199.30 | 330.28 | 379.83 | 263.15 | 380.00 | 380.00 | |
| 511 60 24 00 | | Paid Family And Medical Leave | 119.54 | 146.03 | 188.05 | 190.82 | 170.00 | 255.00 | |
| | 020 | Personnel Benefits | 4,505.52 | 5,743.28 | 6,072.46 | 11,346.32 | 5,950.00 | 6,677.00 | |
| 511 60 31 00 | | Legislative Supplies | 692.15 | 828.97 | 589.14 | 744.68 | 1,500.00 | 1,000.00 | Programming reductions where possible and based on historical usage kd |
| | 030 | Supplies | 692.15 | 828.97 | 589.14 | 744.68 | 1,500.00 | 1,000.00 | |
| 511 60 41 00 | | Legislative - Professional Services | 40,545.52 | 40,418.57 | 35,110.86 | 18,043.21 | 25,000.00 | 29,000.00 | Civicplus meeting mgmt $18k; Election svcs $11k; recent extra expenses attributed to third party hearing examiner services. Do not anticipate ongoing need for services kd |
| 511 60 42 00 | | Legislative-Telephone,Internet,Postage | 1,621.31 | 2,699.42 | 2,989.35 | 2,289.09 | 2,800.00 | 3,050.00 | |
| 511 60 43 00 | | Legislative Travel-Lodging,Meals,Mileage | 0.00 | 5,310.06 | 3,345.85 | 2,524.99 | 14,000.00 | 10,000.00 | Programming reductions where possible and based on historical usage kd |
| 511 60 49 00 | | Legislative-Dues,Subscriptions,Registrations | 11,579.00 | 12,431.50 | 13,039.92 | 15,509.41 | 14,000.00 | 16,000.00 | AWC annual membership and various event registrations kd |
| | 040 | Services | 53,745.83 | 60,859.55 | 54,485.98 | 38,366.70 | 55,800.00 | 58,050.00 | |
| 594 11 64 00 | | Legislative-Furniture,Computers&Equip | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | NC |
| | 060 | Capital Outlays | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | |
| 511 | | Legislative | 113,674.75 | 136,270.75 | 133,102.42 | 112,757.70 | 145,210.00 | 147,707.00 | |
| TOTAL EXPENDITURES: | | | 113,674.75 | 136,270.75 | 133,102.42 | 112,757.70 | 145,210.00 | 147,707.00 | |

## Executive
## General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 309,440 | $ 325,944 | $ 351,980 | $ 371,354 | 6% |
| Benefits | 95,247 | 104,668 | 105,680 | 115,745 | 10% |
| Supplies | 2,451 | 3,293 | 10,000 | 7,000 | -30% |
| Services & Charges | 151,020 | 157,361 | 194,000 | 244,500 | 26% |
| Leases (SBITA) | - | - | 12,000 | 12,000 | 0% |
| Capital Outlay | - | 4,488 | 6,500 | 6,500 | 0% |
| **Executive Total** | **$ 558,158** | **$ 595,754** | **$ 680,160** | **$ 757,099** | 11% |

Executive costs are expenditures associated with Mayor, City Administrator, Front Desk Reception (Office Asst.), Communications Specialist, Economic Development and Community Engagement Commission activities.

Notes:

| | |
|---|---|
| **Salaries & Benefits** | Salary Commission sets Mayor's salary. No proposed increase for 2027. Executive staff salary increases include 3% COLA increase plus 2% step. Programming benefit increases based on rate and election changes |
| **Services & Charges** | Includes Community Engagement software Zencity $16k, priority based budgeting software $63k, emergency management software covered by climate resiliency grant $30k; lobby services $40k; SeeClickFix resident response software $10k.Annual memberships and conferences, Liberty Lake Splash agreement, annual dues for Greater Spokane Inc and Spokane Valley Chamber of Commerce and supplies for Community Engagement Commission. |

| Position Summary | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| *Elected* | | | | | |
| Mayor | 1 | 1 | 1 | 1 | |
| *Full Time* | | | | | |
| City Administrator | 1 | 1 | 1 | 1 | |
| Office Assistant | 1 | 1 | 1 | 1 | |
| Comm. Specialist | 1 | 1 | 1 | 1 | |
| **Total FTE Positions** | **3** | **3** | **3** | **3** | **0%** |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 513 10 10 01 | Mayor-Salaries & Wages | 28,750.00 | 30,000.00 | 32,012.50 | 27,122.50 | 34,380.00 | 34,380.00 | NC for elected officials in 2027 per salary commission kd |
| 513 10 10 02 | Executive-Salaries & Wages | 258,851.64 | 277,727.27 | 292,652.49 | 250,573.88 | 314,400.00 | 334,474.00 | Initial proposal for all non bargain staff = 3% COLA adjustment plus 2% step kd |
| 513 10 10 03 | Executive-Overtime | 3,139.71 | 1,712.89 | 1,279.00 | 2,037.92 | 3,200.00 | 2,500.00 | |
| 010 | Salaries and Wages | 290,741.35 | 309,440.16 | 325,943.99 | 279,734.30 | 351,980.00 | 371,354.00 | |
| 513 10 20 01 | Executive-Social Security & Medicare | 5,937.73 | 6,286.05 | 6,640.59 | 5,681.95 | 6,600.00 | 4,911.00 | |
| 513 10 21 05 | Executive-Retirement | 33,320.72 | 35,569.28 | 37,213.32 | 31,764.10 | 39,200.00 | 43,053.00 | |
| 513 10 22 04 | Executive-Medical/Life/LTD | 43,191.31 | 43,652.07 | 50,506.73 | 40,707.26 | 48,000.00 | 56,725.00 | Benefit line items for all staff reflect projected 11% market adjustment for medical plus individual election changes kd |
| 513 10 23 02 | Executive-Labor & Industries | 953.58 | 1,086.32 | 1,203.12 | 979.31 | 1,200.00 | 1,511.00 | |
| 513 10 24 01 | Paid Family And Medical Leave-Mayor | 62.78 | 63.36 | 83.88 | 83.03 | 80.00 | 111.00 | |
| 513 10 24 02 | Paid Family And Medical Leave | 564.21 | 585.92 | 766.74 | 766.58 | 700.00 | 934.00 | |
| 513 10 24 03 | Paid Family And Medical Leave-Executive | 6.94 | 3.62 | 3.34 | 5.11 | 0.00 | 0.00 | |
| 513 10 28 00 | HRA VEBA-Executive | 7,500.00 | 8,000.00 | 8,250.00 | 8,500.00 | 9,900.00 | 8,500.00 | VEBA contributions are provided annually for employees who elect high deductible plans or decline coverage throught the city kd |
| 020 | Personnel Benefits | 91,537.27 | 95,246.62 | 104,667.72 | 88,487.34 | 105,680.00 | 115,745.00 | |
| 513 10 31 00 | Executive Supplies | 1,381.88 | 2,450.73 | 3,292.55 | 463.76 | 10,000.00 | 7,000.00 | Reduction based on historical use; keeping placeholder for CEC activities kd |
| 030 | Supplies | 1,381.88 | 2,450.73 | 3,292.55 | 463.76 | 10,000.00 | 7,000.00 | |
| 513 10 41 00 | Executive-Professional Services | 3,243.26 | 67,789.66 | 87,226.94 | 90,243.01 | 103,000.00 | 159,000.00 | Priority based budgeting software 63k; lobby services (capital path) $40k; zencity engagement software 16k; SeeClickFix CRM software 10k; emergency management software 30k covered by remaining climate resiliency grant; PlacerAI not renewed for 2027 ($20k reduction) kd |
| 513 10 41 01 | Executive Professional Services-Public Information | 3,267.00 | 7,716.20 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | Placeholder for CEC initiatives kd |
| 513 10 42 00 | Executive - Communications | 2,294.18 | 2,877.52 | 2,888.04 | 1,806.17 | 3,000.00 | 3,000.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|---|
| 513 10 43 00 | Executive Travel-Lodging,Meals,Mileage | | 8,978.08 | 16,804.49 | 13,406.61 | 10,134.67 | 17,500.00 | 14,000.00 | Programming reductions where possible and based on historical usage kd |
| 513 10 49 00 | Dues,Subscriptions,Mbrships,Registrations | | 16,426.83 | 13,938.35 | 12,402.29 | 11,691.48 | 17,000.00 | 14,000.00 | Annual membership and conference registrations: SRTC, NLC, WCMA, AWC; Programming reductions where possible and based on historical usage kd |
| 558 70 41 00 | Econ. Dev. - Advertising | | 16,275.00 | 19,394.00 | 20,202.00 | 12,768.00 | 21,500.00 | 22,500.00 | Splash agmt |
| 558 70 49 00 | Econ. Dev. - Dues,memberships,registrations | | 35,000.00 | 22,500.00 | 21,235.57 | 11,629.86 | 26,000.00 | 26,000.00 | GSI 12k, Valley Chamber 10k annual memberships. Other misc. conference registrations |
| | 040 | Services | 85,484.35 | 151,020.22 | 157,361.45 | 138,273.19 | 194,000.00 | 244,500.00 | |
| 594 13 64 00 | Executive-Furniture,Computers&Equip | | 0.00 | 0.00 | 4,488.29 | 0.00 | 6,500.00 | 6,500.00 | NC |
| | 060 | Capital Outlays | 0.00 | 0.00 | 4,488.29 | 0.00 | 6,500.00 | 6,500.00 | |
| 591 13 70 00 | SBITA-Executive | | 0.00 | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 12,000.00 | Portion of subscription based IT agreements classified as ongoing liability on financial statements kd |
| | 070 | Debt Service | 0.00 | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 12,000.00 | |
| | 513 | Executive | 469,144.85 | 558,157.73 | 595,754.00 | 518,958.59 | 680,160.00 | 757,099.00 | |
| TOTAL EXPENDITURES: | | | 469,144.85 | 558,157.73 | 595,754.00 | 518,958.59 | 680,160.00 | 757,099.00 | |

## Finance and Administrative Services
## General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 435,515 | $ 555,025 | $ 786,000 | $ 777,887 | -1% |
| Benefits | 175,153 | 221,545 | 250,300 | 332,513 | 33% |
| Supplies | 8,900 | 6,132 | 14,500 | 17,500 | 21% |
| Services & Charges | 872,898 | 850,323 | 909,850 | 739,600 | -19% |
| Transfers Out/CFP | 103,530 | 85,000 | 2,862,000 | 1,297,000 | -55% |
| Leases | 1,756 | 1,916 | 24,100 | 17,800 | -26% |
| Capital Outlay | 16,286 | 28,406 | 14,000 | 112,000 | 700% |
| **Administrative Services Total** | **$ 1,614,038** | **$ 1,748,347** | **$ 4,860,750** | **$ 3,294,300** | -32% |

Administrative Services includes Financial, City Clerk, HR, Payroll, Insurance, IT, Procurement and other support functions.

**Salaries & Wages**

3% COLA increase plus 2% step. Programming benefit increases based on rate and election changes

**Services & Charges**

Admin Svcs include majority of general liability Insurance $325k, migration to new accounting software $65k, copier/postage $5k, misc. publication/screening/storage $5k, records mgmt software $16k, bank and credit card fees $13k, phone services, meeting management software $10k, and state audit costs $35k. General Gov't Svcs include pollution control/remediation cost and animal services agmt with County. Significant reductions for IT services will continue in 2027 ($146k).

**Transfers Out & CFP Projects**

$1 million towards remaining construction of new city hall building; $247k to Parks and Arts Fund; $25k Medical Reimbursement Fund; $25k Underground Utility Fund. CFP IT-1 identifies ongoing network renovation and upgrades $92k.

| Position Summary | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| *Full Time* | | | | | |
| Finance Director | 1 | 1 | 1 | 1 | |
| City Treasurer | 1 | 1 | 1 | 1 | |
| City Clerk | 1 | 1 | 1 | 1 | |
| HR Manager | 1 | 1 | 1 | 1 | |
| Accounting Technician | 1 | 1 | 1 | 1 | |
| Procurement Specialist | 0 | 1 | 1 | 1 | |
| IT Manager | 0 | 1 | 1 | 1 | |
| IT Tech | 0 | 0 | 1 | 1 | |
| **Total FTE Positions** | **6** | **7** | **8** | **8** | **0%** |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 514 22 10 00 | Treasurer | 97,306.21 | 78,613.54 | 82,478.28 | 70,140.26 | 0.00 | 0.00 | |
| 514 22 10 01 | Treasurer Overtime | 381.15 | 2,262.29 | 850.96 | 0.00 | 0.00 | 0.00 | |
| 514 23 10 06 | Salaries & Wages-Administrative Services | 214,170.74 | 257,973.16 | 359,386.16 | 289,846.62 | 781,000.00 | 477,371.00 | Admin wages split between HR and IT line items per state audit guidlines; 3% COLA, 2% step kd |
| 514 23 10 09 | Overtime | 3,843.06 | 2,859.90 | 674.59 | 783.12 | 5,000.00 | 500.00 | |
| 518 10 10 00 | Human Resources Manager Salaries & Wages | 86,288.32 | 93,806.60 | 101,329.35 | 86,427.99 | 0.00 | 115,300.00 | |
| 518 80 10 00 | Salaries & Wages IT Tech | 44,243.86 | 0.00 | 10,306.08 | 111,849.19 | 0.00 | 184,216.00 | In house IT staff kd |
| 518 80 10 01 | Overtime-IT Tech | 1,994.73 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | |
| 010 | Salaries and Wages | 448,228.07 | 435,515.49 | 555,025.42 | 559,047.18 | 786,000.00 | 777,887.00 | |
| 514 22 20 01 | Treasurer -Medicare | 1,391.28 | 1,149.77 | 1,188.99 | 1,006.86 | 0.00 | 0.00 | |
| 514 22 21 05 | Retirement-Treasurer | 12,275.51 | 10,235.11 | 10,593.45 | 8,942.91 | 0.00 | 0.00 | |
| 514 22 22 04 | Medical/Life/LTD Treasurer | 17,665.93 | 15,178.77 | 12,901.23 | 6,731.11 | 0.00 | 0.00 | |
| 514 22 23 02 | Labor & Industries Treasurer | 273.94 | 277.22 | 289.09 | 239.60 | 0.00 | 0.00 | |
| 514 22 24 00 | Paid Family And Medical Leave Treasurer | 212.23 | 165.89 | 216.10 | 214.58 | 0.00 | 0.00 | |
| 514 22 24 01 | Paid Family And Medical Leave OT Treasurer | 0.84 | 4.78 | 2.24 | 0.00 | 0.00 | 0.00 | |
| 514 22 28 05 | HRA VEBA Treasurer | 3,000.00 | 3,200.00 | 3,300.00 | 1,700.00 | 0.00 | 0.00 | |
| 514 23 20 01 | Social Security/Medicare-Administrative Services | 3,087.58 | 3,691.32 | 5,135.07 | 4,110.41 | 9,600.00 | 6,965.00 | |
| 514 23 21 05 | Retirement | 27,673.18 | 33,010.03 | 45,667.84 | 36,999.23 | 85,000.00 | 61,235.00 | |
| 514 23 22 04 | Medical/Life/LTD-Administrative Services | 49,399.01 | 58,797.22 | 72,830.86 | 65,960.89 | 125,800.00 | 112,234.00 | Benefits for all staff reflect 11% increase in rates along with contingency to account for mid-year election changes kd |
| 514 23 23 02 | Labor & Industries-Administrative Services | 697.71 | 877.77 | 1,285.92 | 1,014.31 | 2,000.00 | 3,022.00 | |
| 514 23 24 06 | Paid Family And Medical Leave-Administrative Services | 535.87 | 543.27 | 928.95 | 886.51 | 1,500.00 | 1,552.00 | |
| 514 23 24 09 | Paid Family And Medical Leave-Administrative Services | 8.35 | 6.05 | 1.74 | 2.52 | 0.00 | 0.00 | |
| 514 23 28 06 | HRA VEBA | 12,500.00 | 10,400.00 | 21,355.00 | 15,400.00 | 26,400.00 | 15,300.00 | |
| 518 10 20 01 | Human Resources Manager Medicare | 1,218.82 | 1,328.25 | 1,435.12 | 1,224.12 | 0.00 | 1,678.00 | |
| 518 10 21 05 | Human Resources Manager Retirement | 11,001.78 | 11,402.11 | 12,335.25 | 10,555.51 | 0.00 | 14,752.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 518 10 22 04 | Human Resources Manager Medical/Life/LTD | 21,355.48 | 21,218.72 | 22,694.84 | 18,360.41 | 0.00 | 28,812.00 | |
| 518 10 23 02 | Human Resources Manager Labor & Industries | 243.57 | 278.16 | 321.60 | 258.48 | 0.00 | 605.00 | |
| 518 10 24 00 | Human Resources Manager Paid Family And Medical Leave | 188.13 | 188.84 | 253.56 | 253.27 | 0.00 | 374.00 | |
| 518 10 28 00 | Human Resources Manager HRA VEBA | 3,000.00 | 3,200.00 | 3,300.00 | 3,400.00 | 0.00 | 3,400.00 | |
| 518 80 20 01 | Medicare-IT Tech | 651.35 | 0.00 | 144.22 | 1,592.45 | 0.00 | 3,152.00 | |
| 518 80 21 05 | Retirement-IT Tech | 5,791.00 | 0.00 | 1,314.01 | 14,160.85 | 0.00 | 27,526.00 | |
| 518 80 22 04 | Medical/Life/LTD-IT Tech | 12,576.65 | 0.00 | 3,570.69 | 19,914.11 | 0.00 | 40,191.00 | |
| 518 80 23 02 | Labor & Industries-IT Tech | 857.13 | 0.00 | 177.57 | 1,961.65 | 0.00 | 4,267.00 | |
| 518 80 24 00 | Paid Family And Medical Leave IT Tech | 96.99 | 0.00 | 27.00 | 335.35 | 0.00 | 648.00 | |
| 518 80 24 01 | Paid Family And Medical Leave IT Tech | 4.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 518 80 28 00 | HRA VEBA IT | 0.00 | 0.00 | 275.00 | 4,816.67 | 0.00 | 6,800.00 | |
| 020 | Personnel Benefits | 185,706.68 | 175,153.28 | 221,545.34 | 220,041.80 | 250,300.00 | 332,513.00 | |
| 514 23 31 00 | Administrative Services Supplies | 2,135.03 | 5,196.43 | 4,765.54 | 3,767.58 | 5,000.00 | 5,000.00 | NC |
| 517 90 31 00 | Wellness Program Supplies | 2,069.13 | 1,545.39 | 117.71 | 0.00 | 2,000.00 | 500.00 | Programming reductions where possible and based on historical usage kd |
| 518 10 30 00 | Human Resources Supplies For Consumption | 1,024.28 | 517.99 | 489.44 | 645.84 | 1,000.00 | 1,000.00 | NC |
| 518 80 30 00 | Supplies For Consumption IT | 211.46 | 1,640.65 | 621.23 | 7,338.54 | 5,500.00 | 10,000.00 | Expansion of in-house IT capabilities and placeholder for misc equipment for new city hall kd |
| 571 00 31 02 | Liberty Lake Youth Commission | 0.00 | 0.00 | 138.36 | 0.00 | 1,000.00 | 1,000.00 | Placeholder to reestablish commission kd |
| 030 | Supplies | 5,439.90 | 8,900.46 | 6,132.28 | 11,751.96 | 14,500.00 | 17,500.00 | |
| 514 23 40 00 | Unemployment Claims-Administrative Services | -72.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 514 23 41 00 | Administrative Services-Professional Services | 101,329.68 | 114,272.83 | 129,257.18 | 78,401.94 | 207,000.00 | 149,000.00 | Transition to new accounting and time keeping software ongoing in 2027 $65k; annual state audit $35k; records mgmt software 16k; meeting mgmt software 10k; banking services 13k; copier/postage services 5k; misc publication/screening/storage costs 5k kd |
| 514 23 42 00 | Administrative Services-Telephone,Internet,Postage | 4,817.55 | 4,290.81 | 4,620.05 | 2,831.95 | 4,800.00 | 5,200.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 514 23 43 00 | Administrative Services Travel-Lodging,Meals,Mileage | 3,323.65 | 4,193.25 | 4,099.07 | 7,053.11 | 10,000.00 | 7,000.00 | Programming reductions where possible and based on historical usage kd |
| 514 23 49 01 | Administrative Services-Dues,Subscriptions,Mbrshp | 2,980.00 | 4,570.00 | 3,968.00 | 7,433.88 | 8,000.00 | 7,000.00 | Programming reductions where possible and based on historical usage kd |
| 517 90 41 00 | Wellness Program-Professional Service | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 518 10 40 00 | Human Resources Services | 11,439.79 | 6,592.95 | 12,197.37 | 15,237.57 | 12,000.00 | 12,000.00 | HR resource/compliance agmt $3k; Motor vehicle monitoring service $4k; professional recruitment services $5k kd |
| 518 30 42 00 | Central Services - Communications | 21,964.98 | 19,386.02 | 19,265.05 | 15,878.60 | 20,000.00 | 20,000.00 | NC |
| 518 30 46 00 | Central Services-Insurance | 474,279.88 | 305,617.84 | 265,401.41 | 296,108.00 | 301,400.00 | 325,800.00 | Summer forecast anticipates 8% increase for risk mgmt services and property/liability coverage kd |
| 518 80 41 00 | Information Technology Services | 189,505.98 | 365,703.13 | 358,860.92 | 156,141.36 | 296,000.00 | 150,000.00 | Major decrease due to transition to in-house IT; Microsoft licensing $60k; Sophos security $25k; various other backup/support/security services $65k kd |
| 518 80 42 00 | Information Technology Services Telephone,Internet,Postage | 516.60 | 431.69 | 768.31 | 5,030.79 | 600.00 | 7,500.00 | Increase due to transition to in-house IT kd |
| 553 70 40 00 | Pollution Control And Remediation | 28,831.92 | 32,489.60 | 36,189.00 | 34,757.00 | 36,100.00 | 36,700.00 | Incremental increase per 2026 assessment kd |
| 554 30 41 00 | Animal Services | 12,117.24 | 12,480.72 | 11,738.21 | 13,092.32 | 13,950.00 | 19,400.00 | New agreement identifies potential for increased costs kd |
| 566 10 40 00 | Alcoholism Treatment | 3,772.80 | 2,844.00 | 3,958.36 | 2,927.47 | 0.00 | 0.00 | |
| 040 | Services | 854,807.59 | 872,897.84 | 850,322.93 | 634,893.99 | 909,850.00 | 739,600.00 | |
| 597 16 05 02 | Transfer Out To Medical Reimbursement (Bridge) Fund | 30,000.00 | 23,426.00 | 0.00 | 0.00 | 50,000.00 | 25,000.00 | Reset medical reimbursement fund to $100k kd |
| 597 19 00 04 | Transfer Out To Underground Utility Fund | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | Annual transfer for undergrounding utilities as opportunities arise kd |
| 597 19 00 05 | Transfer Out To Building Contingency Fund | 11,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 597 76 01 11 | Transfer Out Parks & Art Fund | 24,000.00 | 55,104.00 | 60,000.00 | 100,000.00 | 287,000.00 | 247,000.00 | Transfer to cover projects covered in Parks/Arts budget; 2026 rollover = $80k; 2027 projects = $167k kd |
| 597 76 03 38 | Transfer Out Trailhead Improvements Project Fund | 1,700,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 050 | Intergovernmental Services and Other | 1,790,000.00 | 103,530.00 | 85,000.00 | 100,000.00 | 362,000.00 | 297,000.00 | |
| 594 14 60 00 | Finance Small_Attractive Items | 852.36 | 808.30 | 0.00 | 1,186.97 | 2,000.00 | 2,000.00 | NC |
| 594 14 64 00 | Finance and IT-Furniture,Computers&Equip | 3,437.77 | 15,477.65 | 28,405.88 | 3,048.91 | 12,000.00 | 18,000.00 | Lifecycle replacements and increased demand for in-house IT |
| 594 18 62 04 | Central Services - New City Hall Design and Construction | 0.00 | 0.00 | 0.00 | 1,859,603.56 | 2,500,000.00 | 1,000,000.00 | Remainder of City Hall construction kd |
| 594 18 62 06 | Central Services - IT Capital Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 92,000.00 | CFP IT-1 ongoing system renovation and updgrades kd |
| 060 | Capital Outlays | 4,290.13 | 16,285.95 | 28,405.88 | 1,863,839.44 | 2,514,000.00 | 1,112,000.00 | |
| 591 14 70 00 | Leases | 1,351.00 | 1,755.93 | 1,915.56 | 1,436.67 | 1,800.00 | 2,000.00 | Copier lease |
| 591 14 70 01 | SBITA-Admin Services | 0.00 | 0.00 | 0.00 | 0.00 | 3,800.00 | 3,800.00 | Portion of subscription based IT agreements classified as ongoing liability on financial statements kd |
| 591 18 70 01 | SBITA-Information Technology Services | 0.00 | 0.00 | 0.00 | 0.00 | 12,000.00 | 12,000.00 | Portion of subscription based IT agreements classified as ongoing liability on financial statements kd |
| 591 76 70 01 | Leasehold-Trailhead | 0.00 | 0.00 | 0.00 | 0.00 | 6,500.00 | 0.00 | NB, moved to Golf Ops |
| 070 | Debt Service | 1,351.00 | 1,755.93 | 1,915.56 | 1,436.67 | 24,100.00 | 17,800.00 | |
| 514 | Finance | 3,289,823.37 | 1,614,038.95 | 1,748,347.41 | 3,391,011.04 | 4,860,750.00 | 3,294,300.00 | |
| TOTAL EXPENDITURES: | | 3,289,823.37 | 1,614,038.95 | 1,748,347.41 | 3,391,011.04 | 4,860,750.00 | 3,294,300.00 | |

## Legal Services
## General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Services & Charges | $ 72,000 | $ 72,000 | $ 72,000 | $ 78,000 | 8% |
| **Legal Services Total** | **$ 72,000** | **$ 72,000** | **$ 72,000** | **$ 78,000** | **8%** |

Notes

The City contracts with Evans, Craven and Lackie for its Legal Services. New agreement proposes $6k increase for 2027. Most recent increase was in 2021

**Public Safety**
**General Fund 001**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 2,897,645 | $ 3,470,415 | $ 4,236,536 | $ 4,270,937 | 1% |
| Benefits | 1,016,165 | 1,234,381 | 1,198,600 | 1,502,341 | 25% |
| Supplies | 99,309 | 103,031 | 122,500 | 118,850 | -3% |
| Services & Charges | 812,324 | 905,000 | 1,140,000 | 1,130,000 | -1% |
| Leases | 38,119 | 69,812 | 100,000 | 100,000 | 0% |
| Capital Outlay | 275,956 | 485,954 | 425,000 | 375,000 | -12% |
| **Police Department Total** | **$ 5,139,518** | **$ 6,268,593** | **$ 7,222,636** | **$ 7,497,128** | 4% |

Notes

| | |
|---|---|
| **Salaries & Benefits** | Current CBA runs through December 2028. 2026-2027 delta result of accounting for full impact of incentive pay items included in CBA. 3% COLA increase for 2027. Benefit increases are a combination of rate and election changes. PT Records Clerk requested for 2027. |
| **Supplies & Services** | Court and Jail services, Interlocal agmt. w/ County, annual risk management costs, memberships and trainings, uniforms, fuel, vehicle maintenance, and counsel for Civil Service Commission. |
| **Capital Outlay & Leases** | Includes fleet rotation of two vehicles including aftermarket equipment, annual subscriptions for Flock Safety Cameras and Axon equipment (noted as leases per audit requirments) |

| Position Summary | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| *Full Time* | | | | | |
| Chief of Police | 1 | 1 | 1 | 1 | 0% |
| Deputy Chief of Police | 1 | 1 | 1 | 1 | 0% |
| Evidence Custodian | 1 | 2 | 2 | 2 | 0% |
| Crime Analyst | 0 | 1 | 1 | 1 | 0% |
| Lieutenant | 2 | 2 | 2 | 2 | 0% |
| Officer | 12 | 12 | 13 | 13 | 0% |
| Sergeant | 4 | 4 | 4 | 4 | 0% |
| Detective | 1 | 1 | 1 | 1 | 0% |
| Corporal | 2 | 3 | 3 | 3 | 0% |
| Investigator | 1 | 1 | 1 | 1 | 0% |
| **Total FTE Positions** | **25** | **28** | **29** | **29** | **0%** |
| *Part Time* | | | | | |
| Records Clerk | 0 | 0 | 0 | 1 | |
| Civil Service Secretary/Chief Examiner | 0 | 0 | 1 | 1 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 521 10 10 00 | Salaries & Wages-LLPD Clerk,Custodian, Crime Analyst and Civil Service Secretary | 105,500.40 | 115,234.28 | 201,672.70 | 187,275.47 | 226,100.00 | 282,998.00 | Proposed PT records clerk for 2027 kd |
| 521 10 10 01 | Overtime-LLPD Clerk,Custodian | 2,850.10 | 41.19 | 586.80 | 0.00 | 3,000.00 | 3,000.00 | NC |
| 521 22 10 11 | Salaries & Wages-LLPD | 2,073,215.22 | 2,641,254.97 | 3,021,097.16 | 2,749,239.28 | 3,780,600.00 | 3,759,376.00 | Wages programmed per CBA and current incentive pay items plus $20k for potential accrual cashout kd |
| 521 22 10 12 | Police Overtime | 155,471.20 | 141,114.09 | 247,058.12 | 256,786.73 | 226,836.00 | 225,563.00 | OT programmed at 6% of budgeted wages per Chief kd |
| 010 | Salaries and Wages | 2,337,036.92 | 2,897,644.53 | 3,470,414.78 | 3,193,301.48 | 4,236,536.00 | 4,270,937.00 | |
| 521 10 20 01 | Medicare-LLPD Clerk,Custodian | 1,553.06 | 1,662.99 | 2,908.85 | 2,692.09 | 2,600.00 | 4,168.00 | |
| 521 10 21 05 | Retirement-LLPD Clerk,Custodian | 13,326.99 | 14,626.41 | 25,691.99 | 23,857.15 | 22,000.00 | 36,646.00 | |
| 521 10 22 04 | Medical/Life/LTD-LLPD Clerk,Custodian | 11,403.76 | 3,700.38 | 17,479.81 | 16,119.37 | 16,000.00 | 48,927.00 | |
| 521 10 23 02 | Labor & Industries-LLPD Clerk,Custodian | 452.71 | 530.70 | 877.72 | 751.42 | 600.00 | 2,271.00 | |
| 521 10 24 00 | Paid Family And Medical Leave-LLPD Clerk,Custodian | 232.62 | 241.91 | 527.79 | 572.88 | 350.00 | 929.00 | |
| 521 10 24 01 | Paid Family And Medical Leave-LLPD Clerk,Custodian | 6.22 | 0.09 | 1.53 | 0.00 | 0.00 | 0.00 | |
| 521 10 28 00 | HRA VEBA-LLPD Clerk,Custodian | 8,080.00 | 8,746.67 | 9,630.00 | 12,480.00 | 9,900.00 | 11,880.00 | |
| 521 22 20 01 | Law Enforcement-Medicare | 31,780.01 | 39,718.21 | 46,517.26 | 42,923.64 | 46,000.00 | 57,863.00 | |
| 521 22 21 05 | Law Enforcement-Retirement | 217,554.83 | 275,095.88 | 313,213.04 | 349,117.71 | 305,500.00 | 328,487.00 | |
| 521 22 22 04 | Law Enforcement-Medical/Life/LTD | 386,062.02 | 477,466.50 | 548,018.13 | 455,285.43 | 510,000.00 | 669,800.00 | |
| 521 22 23 02 | Law Enforcement-Labor & Industries | 52,645.64 | 74,592.59 | 116,689.39 | 105,059.45 | 121,000.00 | 173,488.00 | |
| 521 22 24 11 | Paid Family And Medical Leave-Law Enforcement | 6,021.05 | 5,454.21 | 7,719.65 | 8,408.75 | 6,800.00 | 12,140.00 | |
| 521 22 24 12 | Paid Family And Medical LeaveOT-Law Enforcement | 470.77 | 291.55 | 633.47 | 775.89 | 550.00 | 600.00 | |
| 521 22 26 11 | Uniforms-Duty & Reserv | 37,387.76 | 42,037.29 | 57,022.06 | 60,523.44 | 48,400.00 | 50,142.00 | 3.6% ($1742.40) increase based on 2027 estimated increase in goods and services |
| 521 22 28 09 | HRA VEBA-Law Enforcement | 58,750.00 | 71,999.99 | 87,450.00 | 100,717.08 | 108,900.00 | 105,000.00 | $85k for current staff plus $20k to account for turnover kd |
| 020 | Personnel Benefits | 825,727.44 | 1,016,165.37 | 1,234,380.69 | 1,179,284.30 | 1,198,600.00 | 1,502,341.00 | |
| 521 10 31 00 | Law Enforcement Supplies | 11,564.93 | 14,451.21 | 16,764.05 | 16,187.60 | 17,500.00 | 18,130.00 | 3.6% ($630.00) increase based on 2027 estimated increase in goods and services |
| 521 10 32 00 | Law Enforcement Fuel Consumed | 67,040.64 | 74,325.37 | 64,211.08 | 71,340.61 | 70,000.00 | 70,000.00 | NC |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 521 10 35 00 | Law Enforcement Small Tools & Minor Equipment | 11,301.50 | 9,817.39 | 19,589.64 | 16,660.82 | 20,000.00 | 20,720.00 | 3.6% ($720.00) increase based on 2027 estimated increase in goods and services |
| 521 50 31 00 | Facility - Supplies_Public Safety | 2,777.88 | 714.97 | 2,466.55 | 6,727.79 | 15,000.00 | 10,000.00 | Decreased to reflect current usage. BT |
| 030 | Supplies | 92,684.95 | 99,308.94 | 103,031.32 | 110,916.82 | 122,500.00 | 118,850.00 | |
| 512 52 40 00 | Contracted Court | 118,146.57 | 167,569.57 | 139,047.60 | 199,601.94 | 180,000.00 | 180,000.00 | NC |
| 521 10 40 00 | Sheriff (EMS Agreement) | 288,060.75 | 235,847.86 | 288,916.29 | 234,254.62 | 340,000.00 | 340,000.00 | NC |
| 521 10 40 01 | Spokane County - Jail | 233,304.69 | 144,626.08 | 46,040.72 | 16,739.85 | 180,000.00 | 150,000.00 | 16.6% decrease based on declining overall average costs over past 5 years. |
| 521 10 41 00 | Law Enforcement-Professional Services | 52,715.17 | 70,200.82 | 112,195.28 | 77,524.87 | 94,000.00 | 94,000.00 | NC |
| 521 10 41 01 | Professional Services-Opioid Abatement | 0.00 | 0.00 | 23,257.88 | 0.00 | 0.00 | 0.00 | |
| 521 10 42 00 | Law Enforcement-Telephone,Internet,Postage | 29,816.00 | 35,730.65 | 43,664.89 | 38,321.22 | 38,000.00 | 38,000.00 | NC |
| 521 10 43 00 | Law Enforcement Travel-Lodging,Meals,Mileage | 17,332.14 | 18,242.81 | 14,594.34 | 21,714.79 | 18,000.00 | 18,000.00 | NC |
| 521 10 46 00 | Law Enforcement - Insurance | 57,069.15 | 31,586.04 | 127,768.46 | 148,054.00 | 150,000.00 | 165,000.00 | Anticipated annual increase for property and liability coverage kd |
| 521 10 48 00 | Vehicle Maintenance | 36,489.96 | 48,316.64 | 53,307.08 | 28,176.77 | 50,000.00 | 50,000.00 | NC |
| 521 10 49 00 | Law Enforcement-Dues,Subscriptions,Mbrships,Registrations | 22,679.14 | 30,699.63 | 37,113.14 | 21,337.39 | 35,000.00 | 35,000.00 | NC |
| 521 50 41 00 | Facility - Professional Services_Public Safety | 294.69 | 250.00 | 2,414.35 | 30,038.33 | 25,000.00 | 30,000.00 | Increased to reflect current usage. BT |
| 521 50 47 00 | Facility - Utilities_Public Safety | 24,317.66 | 29,254.35 | 26,076.26 | 19,674.63 | 30,000.00 | 30,000.00 | (NC) No Change |
| 040 | Services | 880,225.92 | 812,324.45 | 914,396.29 | 835,438.41 | 1,140,000.00 | 1,130,000.00 | |
| 594 21 60 01 | Small_Attractive Items - Public Safety | 8,561.76 | -22,875.16 | 45,170.82 | 22,073.13 | 45,000.00 | 45,000.00 | NC-Budget request includes: 1.Purchase of ammunition-Duty, practice, and monthly supply of ammunition based on CBA-$15,000.2.Purchase of five (5) new patrol rifles. The purpose of the purchase is to continue the multi-year replacement of old rifles and to equipe incoming officers with rifles. Estimated expenditure $15,000. |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 594 21 64 02 | Law Enforcement-Furniture,Computers&Equip | 239,891.60 | 292,265.45 | 440,783.30 | 305,191.43 | 380,000.00 | 330,000.00 | Budget request includes: 1.13% decrease ($50,000) based on purchasing of one less patrol vehicle for 2027.2.Two (2) patrol vehicles to replace the two highest milage or ailing vehicles in the department's fleet as part of our agency's vehicle rotation/replacement plan and remain in compliance with requirements of Article 13-Police Take Home Vehicles concerning the City maintaining two (2) reliable and operational pool vehicles. Estimated expenditure-Approximately $100,000 depending on year, make, and model availability (cost estimate based on current cost of vehicles on Washington Department of Enterprise Service Contract Automobile Request System [CARS]).3.Purchase and installation of police vehicle emergency equipment for three (3) new police vehicles. Estimated expenditure-$70,000 (cost estimate based on current installation services).4.Yearly payment of service for Flock LPR system. Expenditure-$65,000. The approved funding for this service is marijuana tax revenue.5.Pre-planning for any additional items, equipment, or tools required for accreditation.6.Increase in costs of goods and services due to financial and governmental variables (e.g., tariffs inflation [3.6% estimate for 2027). |
| 594 21 64 03 | Grant WASPC Radar/Antenna | 0.00 | 6,566.16 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 060 | Capital Outlays | 248,453.36 | 275,956.45 | 485,954.12 | 327,264.56 | 425,000.00 | 375,000.00 | |
| 591 21 70 00 | Leases-Law Enforcement Services | 32,505.58 | 38,119.22 | 69,812.11 | 77,471.78 | 90,000.00 | 90,000.00 | NC |
| 591 21 70 01 | SBITA-Law Enforcement Services | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | Portion of subscription based IT agreements classified as ongoing liability on financial statements kd |
| 070 | Debt Service | 32,505.58 | 38,119.22 | 69,812.11 | 77,471.78 | 100,000.00 | 100,000.00 | |
| TOTAL EXPENDITURES: | | 4,416,634.17 | 5,139,518.96 | 6,277,989.31 | 5,723,677.35 | 7,222,636.00 | 7,497,128.00 | |

## Community Development
## General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 740,624 | $ 914,387 | $ 1,010,700 | $ 1,032,761 | 2% |
| Benefits | 319,832 | 387,399 | 412,130 | 502,902 | 22% |
| Supplies | 6,770 | 6,489 | 10,400 | 8,200 | -21% |
| Services & Charges | 526,508 | 405,068 | 532,700 | 340,460 | -36% |
| Capital Outlay | 9,482 | 4,488 | 8,000 | 8,000 | 0% |
| **Community Development Total** | **$ 1,603,216** | **$ 1,717,831** | **$ 1,973,930** | **$ 1,892,323** | -4% |

Notes

| | |
|---|---|
| **Salaries & Benefits** | 3% COLA increase plus 2% step. Programming benefit increases based on rate and election changes. Moving Associate Planner position to Senior Planner. Director position vacant in Q3/4 2026 |
| **Services & Charges** | Includes 3rd party plan review and cost recovery services. GIS, software and licensing costs, credit card fees, trainings and travel. Reduction due to completion of periodic comp plan and climate resiliency updates. Programming reductions where possible, but largely recommending status quo for 2027 until director is brought on. |

| Position Summary | 2024 | 2025 | 2026 | 2027 | Change |
|---|---|---|---|---|---|
| *Full Time* | | | | | |
| Building Inspectors | 3 | 3 | 3 | 3 | 0% |
| Director of Planning & Engineering | 1 | 1 | 1 | 1 | 0% |
| Code Enfocement Officer | 1 | 1 | 1 | 1 | 0% |
| City Engineer | 1 | 1 | 1 | 1 | 0% |
| Senior Planner | 1 | 1 | 2 | 2 | 0% |
| Associate Planner | 1 | 1 | 0 | 0 | 0% |
| PEBS Technician | 2 | 2 | 2 | 2 | 0% |
| Administrative Assistant | 1 | 1 | 1 | 1 | 0% |
| **Total FTE Positions** | **11** | **11** | **11** | **11** | **0%** |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 524 60 10 00 | Salaries & Wages-Enforcement of Codes And Regulations | 0.00 | 12,412.20 | 62,621.36 | 53,533.80 | 66,950.00 | 71,324.00 | |
| 524 60 10 01 | Overtime-Enforcement of Codes And Regulations | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | |
| 558 50 10 00 | Salaries & Wages-Building Permits/Plan Reviews | 272,643.09 | 387,035.34 | 407,664.52 | 363,530.45 | 461,800.00 | 474,373.00 | 3% COLA, 2% step; director position vacant |
| 558 50 10 01 | Overtime-Building Permits/Plan Reviews | 5,771.40 | 637.74 | 121.75 | 1,920.84 | 4,500.00 | 7,500.00 | |
| 558 60 10 00 | Salaries & Wages-Planning | 316,196.84 | 340,149.66 | 443,928.33 | 308,977.78 | 476,950.00 | 479,064.00 | |
| 558 60 10 01 | Overtime-Planning | 687.23 | 388.79 | 51.14 | 0.00 | 0.00 | 0.00 | |
| 010 | Salaries and Wages | 595,298.56 | 740,623.73 | 914,387.10 | 727,962.87 | 1,010,700.00 | 1,032,761.00 | |
| 524 60 20 01 | Social Security & Medicare-Enforcement of Codes And Regulations | 0.00 | 173.95 | 882.73 | 754.38 | 940.00 | 1,035.00 | |
| 524 60 21 05 | Retirement-Enforcement of Codes And Regulations | 0.00 | 1,580.18 | 7,984.23 | 6,825.56 | 8,200.00 | 9,094.00 | |
| 524 60 22 04 | Medical/Life/LTD-Enforcement of Codes And Regulations | 0.00 | 3,990.44 | 16,888.99 | 13,931.79 | 17,500.00 | 28,554.00 | |
| 524 60 23 02 | Labor & Industires-Enforcement of Codes And Regulations | 0.00 | 319.88 | 2,023.35 | 1,412.99 | 1,700.00 | 2,767.00 | |
| 524 60 24 00 | Paid Family And Medical Leave-Enforcement of Codes And Regulations | 0.00 | 26.19 | 164.09 | 163.71 | 140.00 | 231.00 | |
| 524 60 28 00 | HRA VEBA-Enforcement of Codes And Regulations | 0.00 | 533.33 | 3,300.00 | 3,400.00 | 3,300.00 | 3,400.00 | |
| 558 50 20 01 | Medicare-Building Permits/Plan Reviews | 6,034.45 | 5,653.95 | 5,783.69 | 6,905.15 | 6,800.00 | 6,913.00 | |
| 558 50 21 05 | Retirement-Building Permits/Plan Reviews | 31,142.60 | 49,105.78 | 50,955.41 | 42,955.99 | 54,500.00 | 59,304.00 | |
| 558 50 22 04 | Medical/Life/LTD-Building Permits/Plan Reviews | 50,896.97 | 92,418.54 | 90,359.32 | 70,198.14 | 106,000.00 | 146,266.00 | Increases programmed based on 11% increase and contigency for mid-year election changes kd |
| 558 50 23 02 | Labor & Industries-Building Permits/Plan Reviews | 5,492.44 | 8,002.54 | 10,791.59 | 8,969.99 | 9,600.00 | 10,112.00 | |
| 558 50 24 00 | Paid Family And Medical Leave-Building Permits/Plan Reviews | 579.23 | 816.68 | 1,068.17 | 1,112.45 | 900.00 | 1,540.00 | |
| 558 50 24 01 | Paid Family And Medical Leave-Building Permits/Plan Reviews | 11.16 | 1.35 | 0.31 | 5.94 | 0.00 | 0.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 558 50 26 00 | Boot Allowance-Community Development | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | |
| 558 50 28 00 | HRA VEBA-Building Permits/Plan Reviews | 13,000.00 | 22,666.66 | 28,997.50 | 26,100.00 | 36,300.00 | 20,400.00 | |
| 558 60 20 01 | Medicare-Planning | 4,512.82 | 4,841.16 | 6,312.91 | 4,393.15 | 5,200.00 | 6,982.00 | |
| 558 60 21 05 | Retirement-Planning | 39,407.26 | 43,417.92 | 56,411.96 | 36,560.73 | 56,000.00 | 61,388.00 | |
| 558 60 22 04 | Medical/Life/LTD-Planning | 59,675.73 | 69,651.49 | 89,172.29 | 56,413.74 | 82,000.00 | 117,480.00 | |
| 558 60 23 02 | Labor & Industries-Planning | 4,494.33 | 5,299.65 | 8,465.79 | 5,044.83 | 5,800.00 | 11,619.00 | |
| 558 60 24 00 | Paid Family And Medical Leave-Planning | 689.17 | 717.67 | 1,158.97 | 949.08 | 750.00 | 1,537.00 | |
| 558 60 24 01 | Paid Family And Medical Leave OT | 1.50 | 0.81 | 0.13 | 0.00 | 0.00 | 0.00 | |
| 558 60 28 00 | HRA VEBA-Planning | 12,500.00 | 10,613.33 | 6,678.00 | 7,480.00 | 16,500.00 | 14,280.00 | |
| 020 | Personnel Benefits | 228,437.66 | 319,831.50 | 387,399.43 | 294,577.62 | 412,130.00 | 502,902.00 | |
| 558 50 31 00 | CP&ED Supplies | 2,273.88 | 4,128.92 | 3,053.20 | 1,404.93 | 6,600.00 | 4,000.00 | |
| 558 50 32 00 | CP&ED Fuel Consumed | 2,208.79 | 2,640.59 | 3,388.02 | 3,607.82 | 3,400.00 | 3,800.00 | |
| 558 50 35 00 | CP&ED Small Tools & Minor Equipment | 190.13 | 0.00 | 47.62 | 29.95 | 400.00 | 400.00 | |
| 030 | Supplies | 4,672.80 | 6,769.51 | 6,488.84 | 5,042.70 | 10,400.00 | 8,200.00 | |
| 558 50 40 01 | CP&ED Protective Inspection Outside Services | 5.00 | 0.00 | 451.53 | 0.00 | 0.00 | 0.00 | |
| 558 50 40 02 | CP&ED Plan Checking Outside Services | 48,074.20 | 33,977.50 | 16,705.00 | 8,150.00 | 20,000.00 | 30,000.00 | Anticipate increased activity in 2027 Revenue= Expense kd |
| 558 50 40 03 | CP&ED Building Permits Reimbursed Expenses | 2,795.66 | 1,485.52 | 1,038.00 | 1,801.25 | 5,000.00 | 5,000.00 | Revenue = Expense kd |
| 558 50 40 04 | CP&ED Cost Recovery All Other Categories | 23,620.49 | 0.00 | 0.00 | 9,072.50 | 15,000.00 | 15,000.00 | Revenue = Expense kd |
| 558 50 41 00 | CP&ED-Professional Services | 216,723.11 | 288,112.15 | 61,347.51 | 73,045.76 | 130,000.00 | 110,000.00 | Includes various administrative costs ie bank fees, legal ads, records storage, printing services. 3rd party review fees account for substantial portion of prof. svcs. kd |
| 558 50 42 00 | CP&ED-Telephone,Internet,Postage | 507.47 | 0.00 | 26.03 | 39.83 | 0.00 | 60.00 | |
| 558 50 43 00 | CP&ED Travel-Lodging,Meals,Mileage | 1,437.03 | 3,845.71 | 1,661.25 | 6,010.23 | 7,000.00 | 7,000.00 | NC |
| 558 50 49 00 | CP&ED-Dues,Subscriptions,Mbrships | 29,804.74 | 66,869.73 | 29,340.49 | 28,387.86 | 45,000.00 | 45,000.00 | NC includes professional memberships, software licenses/subscriptions, conference registrations kd |
| 558 60 40 00 | Professional Services PCPU | 0.00 | 3,000.00 | 69,957.24 | 9,627.00 | 37,500.00 | 0.00 | Comp Plan update completed in 2026 kd |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 558 60 40 01 | Professional Services Climate Resiliency | 0.00 | 96,704.95 | 122,578.90 | 121,864.77 | 240,000.00 | 85,000.00 | Remaining climate resiliency grant funds planned for emergency management activities kd |
| 558 60 40 05 | Professional Services - Development Code Updates | 0.00 | 23,930.25 | 93,748.24 | 74,488.75 | 25,000.00 | 35,000.00 | Anticipate expense reduction with adoption of comp plan in 2026, costs recovered by grant kd |
| 558 60 41 00 | Unemployment Claims-Planning | 0.00 | 0.00 | 0.00 | 9,216.00 | 0.00 | 0.00 | |
| 558 60 42 00 | Communications-Planning | 5,701.78 | 8,582.49 | 8,214.08 | 5,842.19 | 8,200.00 | 8,400.00 | |
| 558 60 46 00 | Planning-Insurance | 1,425.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 040 | Services | 330,095.17 | 526,508.30 | 405,068.27 | 347,546.14 | 532,700.00 | 340,460.00 | |
| 594 58 64 00 | CP&ED-Furniture,Computers&Equip | 91,974.35 | 9,482.37 | 4,488.29 | 0.00 | 8,000.00 | 8,000.00 | NC |
| 060 | Capital Outlays | 91,974.35 | 9,482.37 | 4,488.29 | 0.00 | 8,000.00 | 8,000.00 | |
| 070 | Debt Services | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 558 | Planning & Community Development | 1,250,478.54 | 1,603,215.41 | 1,717,831.93 | 1,375,129.33 | 1,973,930.00 | 1,892,323.00 | |
| TOTAL EXPENDITURES: | | 1,250,478.54 | 1,603,215.41 | 1,717,831.93 | 1,375,129.33 | 1,973,930.00 | 1,892,323.00 | |

## Municipal Library
## General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 370,534 | $ 375,063 | $ 444,050 | $ 524,708 | 18% |
| Benefits | 152,916 | 155,145 | 170,750 | 206,369 | 21% |
| Supplies | 77,683 | 88,044 | 110,900 | 114,300 | 3% |
| Services & Charges | 61,952 | 69,382 | 80,950 | 90,750 | 12% |
| Capital Outlay | 10,660 | 12,433 | 20,500 | 22,000 | 7% |
| **Municipal Library Total** | **$ 673,745** | **$ 700,067** | **$ 827,150** | **$ 958,127** | 16% |

Notes

| | |
|---|---|
| **Salaries & Benefits** | 3% COLA increase plus 2% step. Librarian transition to FT in 2026 accounts for additional increase. Proposed $17.5k market adjustment for Director. Programming benefit increases based on rate and election changes |
| **Capital Outlay & Services** | $71k Annual digital subscriptions, book purchases and programming updates; $21k facility/office supplies including allowance for vehicle maintenance (acquired from Comm Dev in 2026); $15k program supplies; $10k professional services; $7.5k for conferences and staff training; $21k for various IT upgrades |

| Position Summary | 2024 | 2025 | 2026 | 2027 | Change |
|---|---|---|---|---|---|
| *Full Time* | | | | | |
| Director of Library Services | 1 | 1 | 1 | 1 | 0% |
| Librarian | 1 | 1 | 2 | 2 | 0% |
| Library Associate | 2 | 2 | 2 | 2 | 0% |
| **Total FTE Positions** | **4** | **4** | **5** | **5** | **0%** |
| *Part Time* | | | | | |
| Librarian | 1 | 1 | 0 | 0 | 0% |
| Library Clerk | 2 | 2 | 2 | 2 | 0% |
| Library Technician I | 3 | 3 | 3 | 3 | 0% |
| **Total PT Positions** | **6** | **6** | **5** | **5** | **0%** |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 572 10 10 09 | Library-Salaries & Wages | 330,910.58 | 370,340.32 | 374,463.44 | 350,667.52 | 443,300.00 | 523,958.00 | Proposed market adjustment for Library Director = $17.5k, additional increase attributed FT Librarian in 2026 kd |
| 572 10 10 11 | Library-Overtime | 240.95 | 193.79 | 599.35 | 406.71 | 750.00 | 750.00 | |
| 010 | Salaries and Wages | 331,151.53 | 370,534.11 | 375,062.79 | 351,074.23 | 444,050.00 | 524,708.00 | |
| 572 10 20 01 | Library-Social Security & Medicare | 5,909.14 | 6,360.52 | 6,446.10 | 5,790.53 | 6,500.00 | 10,656.00 | |
| 572 10 21 05 | Library-Retirement | 37,371.09 | 45,513.35 | 39,453.75 | 34,319.84 | 49,500.00 | 57,583.00 | |
| 572 10 22 04 | Library-Medical/Life/LTD | 81,106.74 | 75,896.99 | 82,320.77 | 71,432.61 | 84,800.00 | 106,260.00 | Benefits reflect 11% rate increase and contingency for mid-year election changes kd |
| 572 10 23 02 | Library-Labor & Industries | 2,485.78 | 2,865.36 | 2,263.75 | 1,930.87 | 2,800.00 | 4,655.00 | |
| 572 10 24 09 | Paid Family And Medical Leave-Libraries | 722.41 | 779.14 | 984.06 | 1,077.95 | 750.00 | 1,115.00 | |
| 572 10 24 11 | Paid Family And Medical Leave-Libraries | 0.52 | 0.41 | 1.56 | 0.80 | 0.00 | 0.00 | |
| 572 10 28 06 | HRA VEBA-Libraries | 20,150.00 | 21,500.00 | 23,675.00 | 31,275.00 | 26,400.00 | 26,100.00 | |
| 020 | Personnel Benefits | 147,745.68 | 152,915.77 | 155,144.99 | 145,827.60 | 170,750.00 | 206,369.00 | |
| 572 10 31 00 | Library Supplies | 14,123.28 | 13,391.69 | 17,734.94 | 16,057.93 | 18,500.00 | 21,500.00 | Increase for patron printer ink, increase to add vehicle maintenance |
| 572 10 31 05 | Children & Adult Prgrm Supplies | 9,670.13 | 9,842.45 | 11,982.37 | 10,924.26 | 12,500.00 | 15,000.00 | Library Speakers Consortium and additional childrens programs |
| 572 10 32 00 | Library Fuel Consumed | 0.00 | 0.00 | 140.95 | 26.30 | 400.00 | 1,200.00 | Increase fuel budget due to acquistion of a city vehicle from the parks department |
| 572 20 34 06 | Library Books & Other Materials | 53,650.28 | 53,003.69 | 58,186.14 | 50,334.20 | 67,500.00 | 70,600.00 | Increased WA Anytime digital book subscription costs and physical book budget due to inflation |
| 572 50 31 00 | Facilities - Supplies_Library | 4.65 | 1,445.30 | 0.00 | 3,148.72 | 12,000.00 | 6,000.00 | Decrease to reflect current usage. BT |
| 030 | Supplies | 77,448.34 | 77,683.13 | 88,044.40 | 80,491.41 | 110,900.00 | 114,300.00 | |
| 572 10 41 00 | Library-Professional Services | 7,626.25 | 9,291.25 | 12,366.99 | 9,875.93 | 9,750.00 | 9,750.00 | NC |
| 572 10 41 01 | Software Maint/data Ba | 17,378.93 | 17,234.23 | 15,833.40 | 16,370.06 | 16,700.00 | 17,500.00 | Yearly increases, adding email newsletter service |
| 572 10 42 00 | Library-Telephone,Internet,Postage | 6,591.42 | 6,321.41 | 7,324.02 | 5,140.21 | 7,500.00 | 7,500.00 | NC |
| 572 10 43 00 | Library Travel-Lodging,Meals,Mileage | 5,617.99 | 3,764.88 | 5,138.10 | 2,554.78 | 7,500.00 | 7,500.00 | NC |
| 572 10 49 00 | Library-Dues,Subscriptions,Mbrships | 6,302.50 | 9,186.38 | 12,368.68 | 7,683.60 | 9,000.00 | 9,500.00 | Library Consortium dues increase |
| 572 40 49 00 | Library-Trainings | 1,090.00 | 1,108.96 | 2,952.94 | 3,656.39 | 4,000.00 | 4,000.00 | NC |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 572 50 41 00 | Facility - Professional Services_Library | 0.00 | 0.00 | 0.00 | 20,530.58 | 15,000.00 | 21,000.00 | Increased to reflect current usage. BT |
| 572 50 47 00 | Facility - Utilities_Library | 12,513.70 | 15,044.62 | 13,397.71 | 9,759.67 | 11,500.00 | 14,000.00 | Increased to reflect current usage and increased utility cost. BT |
| 040 | Services | 57,120.79 | 61,951.73 | 69,381.84 | 75,571.22 | 80,950.00 | 90,750.00 | |
| 594 72 60 00 | Small_Attractive Items - Library | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | NC |
| 594 72 64 00 | Capital Expenditures/Expenses-Libraries | 7,523.88 | 10,660.45 | 12,433.37 | 11,065.57 | 19,000.00 | 20,500.00 | 4 patron pcs, 3 circ pcs, 4 staff pcs, upgrade meeting room technology, library furniture |
| 060 | Capital Outlays | 7,523.88 | 10,660.45 | 12,433.37 | 11,065.57 | 20,500.00 | 22,000.00 | |
| 090 | Interfund Payments for Services | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 572 | Libraries | 620,990.22 | 673,745.19 | 700,067.39 | 664,030.03 | 827,150.00 | 958,127.00 | |
| TOTAL EXPENDITURES: | | 620,990.22 | 673,745.19 | 700,067.39 | 664,030.03 | 827,150.00 | 958,127.00 | |

## Parks & Recreation
## General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 1,356,093 | $ 1,600,464 | $ 1,605,400 | $ 1,752,747 | 9% |
| Benefits | 511,089 | 629,439 | 579,570 | 810,195 | 40% |
| Supplies | 218,703 | 242,289 | 207,750 | 237,250 | 14% |
| Services & Charges | 339,138 | 431,524 | 434,620 | 477,100 | 10% |
| Capital Outlay | 713,730 | 480,607 | 727,000 | 290,000 | -60% |
| **Parks Total** | **$ 3,138,753** | **$ 3,384,323** | **$ 3,554,340** | **$ 3,567,292** | 0% |

Notes

| | |
|---|---|
| **Salaries & Benefits** | 3% COLA increase plus 2% step. Proposed 1 FT facilities worker (reports to public works, allocated to parks/rec) and 2 FT recreation workers. Programming benefit increases based on rate and election changes. |
| **Supplies** | Increase in irrigation supplies; increase in fuel costs; weed control supplies; various supplies at all city parks and facilities |
| **Services** | Increased utility costs with new city hall building; $15k decrease in outside recreation services; support for annual city events such as fireworks, bands, various rentals unchanged; support for irrigation upgrades at city parks |
| **Capital Outlay** | CFP PRK-2 & PRK-4 $80k; various CFP equipment purchases $131k |

| Position Summary | 2024 | 2025 | 2026 | 2027 | Change |
|---|---|---|---|---|---|
| *Full Time* | | | | | |
| Operations & Maintenance Director | 1 | 1 | 1 | 1 | 0% |
| Parks Project Coordinator | 1 | 1 | 1 | 1 | 0% |
| Recreation Coordinator | 1 | 1 | 1 | 1 | 0% |
| Section Leads | 4 | 5 | 5 | 5 | 0% |
| Park Facilities Maintenance | 8 | 9 | 9 | 9 | 0% |
| Recreation Workers | 0 | 0 | 0 | 2 | New |
| Equipment Maint Tech | 1 | 1 | 1 | 1 | 0% |
| **Total FTE Positions** | **16** | **18** | **18** | **20** | **11%** |
| *Part Time* | | | | | |
| Park Facilities Maintenance | 0 | 0 | 0 | 0 | |
| Park Maintenance Seasonal | 6 | 6 | 5 | 5 | **0%** |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 518 30 10 00 | Salaries & Wages-Janitorial/Building Services | 140,103.15 | 97,109.09 | 127,054.25 | 109,894.48 | 109,800.00 | 232,476.00 | Additional facilities position proposed; salary reallocation of existing personnel kd |
| 518 30 10 01 | Overtime-Janitorial/Building Services | 1,711.59 | 7,113.87 | 2,029.92 | 1,869.13 | 2,000.00 | 2,000.00 | NC |
| 571 00 10 00 | Recreational Activities Salaries&Wages | 0.00 | 56,804.78 | 76,359.78 | 65,037.75 | 79,300.00 | 180,607.00 | 2 FTE proposed for recreation activities |
| 571 00 10 01 | Recreational Activities Overtime | 0.00 | 1,389.02 | 1,692.73 | 1,098.13 | 2,500.00 | 2,500.00 | |
| 576 80 10 02 | Parks-Overtime | 9,873.36 | 9,806.64 | 14,368.16 | 13,055.27 | 13,000.00 | 10,000.00 | |
| 576 80 10 03 | Salaries & Wages-Parks | 969,534.85 | 1,183,869.48 | 1,378,959.54 | 925,826.84 | 1,398,800.00 | 1,325,164.00 | Salary reallocations between facilities and roadside kd |
| 010 | Salaries and Wages | 1,121,222.95 | 1,356,092.88 | 1,600,464.38 | 1,116,781.60 | 1,605,400.00 | 1,752,747.00 | |
| 518 30 20 01 | Social Security & Medicare-Janitorial/Building Services | 2,033.79 | 1,506.33 | 1,859.84 | 1,598.63 | 1,750.00 | 3,388.00 | |
| 518 30 21 05 | Retirement-Janitorial/Building Services | 17,614.98 | 13,073.17 | 16,304.13 | 14,112.85 | 15,000.00 | 29,790.00 | |
| 518 30 22 04 | Medical/Life/LTD-Janitorial/Building Services | 16,661.33 | 3,976.61 | 8,847.61 | 14,218.97 | 6,000.00 | 76,814.00 | Parks/Rec/Facilities benefit increases based on 11% rate increase, election changes and staffing reallocations kd |
| 518 30 23 02 | Labor & Industries-Janitorial/Building Services | 3,813.77 | 2,669.45 | 3,656.30 | 2,856.81 | 2,000.00 | 11,066.00 | |
| 518 30 24 00 | Paid Family And Medical Leave-Janitorial/Building Services | 305.41 | 204.86 | 332.90 | 336.87 | 220.00 | 755.00 | |
| 518 30 24 01 | Paid Family And Medical Leave-Janitorial/Building ServicesOT | 3.74 | 15.03 | 5.35 | 5.85 | 0.00 | 0.00 | |
| 518 30 28 00 | HRA VEBA | 15,623.33 | 13,480.00 | 13,580.00 | 10,300.00 | 13,200.00 | 15,400.00 | |
| 518 90 26 00 | Boot Allowance-Public Works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | Boot allowance benefit implemented in 2026 kd |
| 571 00 20 01 | Recreational Activities Social Security&Medicare | 0.00 | 815.44 | 1,095.46 | 928.09 | 930.00 | 2,620.00 | |
| 571 00 21 05 | Recreational Activities Retirement | 0.00 | 7,369.26 | 9,860.32 | 8,353.58 | 8,800.00 | 23,029.00 | |
| 571 00 22 04 | Recreational Activities Medical/Life/LTD | 0.00 | 18,415.52 | 23,569.24 | 19,007.93 | 20,400.00 | 67,527.00 | |
| 571 00 23 02 | Recreational Activities Labor & Industries | 0.00 | 1,216.45 | 1,963.73 | 1,471.52 | 1,650.00 | 8,301.00 | |
| 571 00 24 00 | Recreational Activities Paid Family And Medical | 0.00 | 119.86 | 200.03 | 198.69 | 170.00 | 585.00 | |
| 571 00 24 01 | Recreational Activities Paid Family And Medical-OT | 0.00 | 2.94 | 4.44 | 3.55 | 0.00 | 0.00 | |
| 571 00 28 00 | Recreational Activities HRA VEBA | 0.00 | 2,400.00 | 0.00 | 0.00 | 3,300.00 | 9,600.00 | |
| 576 80 20 01 | Parks-Social Security & Medicare | 14,680.11 | 17,661.93 | 20,218.20 | 13,384.38 | 18,600.00 | 27,068.00 | |
| 576 80 21 05 | Parks-Retirement | 121,996.61 | 147,607.43 | 173,672.21 | 113,098.65 | 164,500.00 | 167,130.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 576 80 22 04 | Parks-Medical/Life/LTD | 167,729.86 | 178,033.32 | 235,159.19 | 154,363.23 | 199,500.00 | 237,876.00 | |
| 576 80 23 02 | Parks-Labor & Industries | 25,999.19 | 32,325.64 | 46,718.27 | 28,283.41 | 41,400.00 | 60,483.00 | |
| 576 80 24 02 | Parks-Paid Family And Medical Leave OT | 21.53 | 20.68 | 37.57 | 40.89 | 0.00 | 0.00 | |
| 576 80 24 03 | Parks-Paid Family And Medical Leave | 2,126.91 | 2,495.53 | 3,604.18 | 2,841.70 | 2,950.00 | 4,335.00 | |
| 576 80 26 00 | Boot Allowance-Parks | 0.00 | 0.00 | 0.00 | 3,200.00 | 0.00 | 0.00 | |
| 576 80 28 06 | HRA VEBA | 52,965.00 | 67,680.00 | 68,750.00 | 47,183.33 | 79,200.00 | 61,428.00 | |
| 020 | Personnel Benefits | 441,575.56 | 511,089.45 | 629,438.97 | 435,788.93 | 579,570.00 | 810,195.00 | |
| 518 30 31 00 | Facility - Central Supplies | 54,314.49 | 78,051.14 | 58,436.49 | 15,453.25 | 15,000.00 | 20,000.00 | Increased $5K to reflect increase in facility workload. BT |
| 518 30 31 10 | Facility - Supplies_City Hall | 0.00 | 0.00 | 0.00 | 4,316.15 | 15,000.00 | 10,000.00 | Decreased $5K to align with 2026 actuals. BT |
| 518 30 32 00 | Central Services Fuel Consumed | 1,486.07 | 3,509.55 | 4,337.39 | 4,591.02 | 3,800.00 | 6,000.00 | Increased to reflect current usage and increased fuel costs. BT |
| 553 60 31 00 | Weed Control Supplies | 1,359.20 | 160.29 | 0.00 | 616.66 | 1,000.00 | 1,000.00 | N/C |
| 553 60 31 30 | Centennial Trail Weed Control Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | |
| 571 00 31 00 | Recreational Activities Supplies | 80.56 | 661.10 | 664.30 | 2,104.85 | 4,000.00 | 6,000.00 | Add $2k due to increase in staff lead programming. |
| 571 00 31 04 | Special Events Supplies | 10,901.49 | 9,041.96 | 25,937.97 | 28,213.19 | 30,000.00 | 30,000.00 | N/C |
| 571 00 32 00 | Recreational Activities Fuel | 0.00 | 0.00 | 0.00 | 66.74 | 500.00 | 500.00 | N/C |
| 576 80 30 01 | Parks - Horticulture Supplies | 0.00 | 0.00 | 0.00 | 15,611.81 | 7,500.00 | 15,000.00 | Increased to reflect current usage and enhanced weed control program. BT |
| 576 80 30 02 | Facilities-Supplies_Parks | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | Setting budget based on historic usage at current city hall and esitmated usage for use as Parks Facility in 2027 prior to renovation. |
| 576 80 31 01 | Parks Supplies | 40,105.93 | 51,234.71 | 64,522.98 | 39,914.64 | 55,000.00 | 55,000.00 | N/C |
| 576 80 31 15 | Ballfields Supplies | 11,623.92 | 13,197.91 | 13,907.99 | 14,815.07 | 20,000.00 | 20,000.00 | N/C |
| 576 80 31 25 | Pavillion Park Supplies | 10,344.96 | 19,469.63 | 14,087.93 | 8,860.30 | 12,000.00 | 15,000.00 | Add $3,000 for necessary irrigation controller hardware upgrade. |
| 576 80 31 35 | Town Square Supplies | 2,442.78 | 2,172.30 | 2,883.78 | 1,655.93 | 2,500.00 | 2,500.00 | N/C |
| 576 80 31 45 | Orchard Park Supplies | 15,015.17 | 13,420.34 | 20,494.16 | 17,913.87 | 16,500.00 | 19,500.00 | Add $3,000 for necessary irrigation controller hardware upgrade. |
| 576 80 31 55 | Rocky Hill Park Supplies | 4,398.85 | 9,075.30 | 16,427.79 | 16,406.14 | 8,000.00 | 12,000.00 | Increase to accommodate aging irrigation system costs. |
| 576 80 31 65 | Centennial Trail Supplies | 186.64 | 1,477.92 | 853.56 | 363.60 | 3,000.00 | 3,000.00 | N/C |
| 576 80 32 00 | Parks Fuel Consumed | 6,804.58 | 11,804.67 | 14,927.83 | 15,713.25 | 11,000.00 | 13,000.00 | Increasing fuel costs. |
| 576 80 32 15 | Ballfields Fuel Consumed | 0.00 | 1,905.17 | 2,230.49 | 2,443.49 | 1,200.00 | 1,500.00 | Increasing fuel costs. |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 576 80 32 45 | Orchard Park Fuel Consumed | 2,181.48 | 3,521.20 | 2,576.02 | 2,515.05 | 1,500.00 | 2,000.00 | Increasing fuel costs. |
| 030 | Supplies | 161,246.12 | 218,703.19 | 242,288.68 | 191,575.01 | 207,750.00 | 237,250.00 | |
| 518 30 41 00 | Central Services-Professional Services | 74,977.72 | 85,199.95 | 143,624.59 | 14,482.33 | 75,000.00 | 40,000.00 | Decreased to reflected updated usage from 2026. BT |
| 518 30 41 10 | Facility - Professional Services_City Hall | 0.00 | 0.00 | 0.00 | 35,618.99 | 15,000.00 | 25,000.00 | Increased to account for current usage and additional facility in 2027. BT |
| 518 30 43 00 | Central Services Travel-Lodging,Meals,Mileage | 0.00 | 0.00 | 0.00 | 1,557.54 | 0.00 | 0.00 | |
| 518 30 47 00 | Facility - Utilities_City Hall | 27,574.83 | 31,896.57 | 33,511.89 | 26,204.39 | 33,500.00 | 50,000.00 | Increased to account for new city hall opening in 2027. BT |
| 518 30 49 00 | Central Services-Dues,Subscriptions,Mbrships | 0.00 | 0.00 | 0.00 | 1,565.39 | 0.00 | 0.00 | |
| 553 60 41 00 | Weed Control Professional Services | 4,573.80 | 5,341.02 | 51.50 | 572.26 | 500.00 | 2,000.00 | Use licensed contractors to aid with weed control in parks. This will be used to suppport city staff. |
| 571 00 41 00 | Recreational Activities Professional Services | 716.67 | 2,486.90 | 11,906.52 | 12,659.59 | 27,000.00 | 15,200.00 | $11000 Rec software<br>$2400 copier annual<br>$1800 CC fees<br>$4000 Outside instructor fees<br>Decrease to $15,200 due to lack of outside rec contract programming. Goal for 2027 will be increasing staff lead programming instead. |
| 571 00 41 05 | Special Events Professional Services | 70,224.55 | 67,218.08 | 81,056.03 | 73,449.64 | 110,000.00 | 110,000.00 | N/C Fireworks display, symphony in the park, rentals for annual events, band performances |
| 571 00 41 07 | Special Events Business & Community Support | 3,406.28 | 5,608.50 | 1,666.67 | 6,042.09 | 6,000.00 | 6,000.00 | N/C Supports co-sponsored events. |
| 571 00 47 00 | Special Events Utilities-Elec/Gas,Wtr/Swr,Trsh | 0.00 | 0.00 | 2,329.34 | 995.00 | 4,500.00 | 4,500.00 | N/C |
| 571 00 49 00 | Recreational Activities-Membership,Dues,Subscriptions,Communication,Travel | 0.00 | 0.00 | 0.00 | 736.19 | 1,700.00 | 1,700.00 | N/C |
| 571 80 43 00 | Recreational Activities-Loding, Meals, Mileage | 0.00 | 0.00 | 0.00 | 547.20 | 1,200.00 | 1,200.00 | N/C |
| 576 80 41 00 | Parks-Professional Services | 31,601.70 | 27,343.97 | 33,195.00 | 39,632.00 | 30,000.00 | 38,000.00 | Add $3,000 for irrigation controller hardware upgrade. Adding $5,000 or irrigation on call services to assist staff with complex irrigation field issues. |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 576 80 41 01 | Unemployment Claims-Parks | 0.00 | 17.10 | 4,225.43 | 119.90 | 5,000.00 | 5,000.00 | |
| 576 80 41 02 | Facilities-Professional Services_Parks | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | Setting budget based on historic usage at current city hall and esitmated usage for use as Parks Facility in 2027 prior to renovation. |
| 576 80 41 15 | Ballfields-Professional Services | 2,673.20 | 3,081.67 | 1,486.90 | 992.01 | 3,000.00 | 3,000.00 | N/C |
| 576 80 41 25 | Pavillion Park-Professional Services | 12,814.25 | 11,472.39 | 7,199.40 | 12,135.46 | 12,000.00 | 12,000.00 | N/C |
| 576 80 41 35 | Town Square-Professional Services | 2,398.24 | 1,501.23 | 1,674.33 | 1,754.97 | 4,000.00 | 4,000.00 | N/C |
| 576 80 41 45 | Orchard Park-Professional Services | 5,973.22 | 4,703.39 | 8,310.42 | 10,580.54 | 7,000.00 | 7,000.00 | N/C |
| 576 80 41 55 | Rocky Hill Park-Professional Services | 5,232.50 | 1,732.95 | 6,977.02 | 16,182.06 | 6,000.00 | 10,000.00 | Increase due to aging infrastructure, i.e. irrigation systems, playground equipment maintenance, restroom facility, etc. |
| 576 80 41 65 | Centennial Trail Professional Services | 696.96 | 1,109.78 | 4,083.71 | 1,473.13 | 4,000.00 | 4,000.00 | N/C |
| 576 80 42 00 | Parks-Telephone,Internet,Postage | 10,112.03 | 12,345.95 | 10,997.66 | 8,685.30 | 12,000.00 | 12,000.00 | N/C |
| 576 80 42 15 | Ballfields-Telephone,Internet,Postage | 85.00 | 0.00 | 0.00 | 0.00 | 720.00 | 0.00 | Zero. NB. Item is included in Parks-Tele. ,Internet, Postage line item. |
| 576 80 42 35 | Town Square-Telephone,Internet,Postage | 850.00 | 1,020.00 | 1,020.00 | 793.34 | 800.00 | 800.00 | N/C |
| 576 80 42 45 | Orchard Park-Telephone,Internet,Postage | 1,659.53 | 1,500.48 | 1,500.98 | 1,160.20 | 1,200.00 | 1,200.00 | N/C |
| 576 80 42 55 | Rocky Hill Park-Telephone,Internet,Postage | 1,020.00 | 1,020.00 | 975.00 | 643.34 | 1,000.00 | 1,000.00 | N/C |
| 576 80 43 00 | Parks Travel-Lodging,Meals,Mileage | 0.00 | 2,526.11 | 1,641.76 | 2,387.73 | 3,000.00 | 3,000.00 | N/C |
| 576 80 47 01 | Parks Utilities-Elec/Gas,Wtr/Swr,Trsh | 2,016.65 | 1,538.34 | 179.28 | 342.90 | 1,500.00 | 1,500.00 | N/C |
| 576 80 47 02 | Facilities-Utilities_Parks | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | Setting budget based on historic usage at current city hall and esitmated usage for use as Parks Facility in 2027 prior to renovation. |
| 576 80 47 15 | Ballfields Utilities-Elec/Gas,Wtr/Swr,Trsh | 2,169.83 | 2,538.94 | 2,554.90 | 2,231.60 | 2,500.00 | 2,500.00 | N/C |
| 576 80 47 25 | Pavillion Park Utilities-Elec/Gas,Wtr/Swr,Trsh | 10,405.15 | 10,676.33 | 13,971.37 | 7,845.99 | 11,000.00 | 11,000.00 | N/C |
| 576 80 47 35 | Town Square Utilities-Elec/Gas,Wtr/Swr,Trsh | 7,114.24 | 5,415.00 | 6,335.12 | 4,973.27 | 5,500.00 | 5,500.00 | N/C |
| 576 80 47 45 | Orchard Park Utilities-Elec/Gas,Wtr/Swr,Trsh | 16,802.04 | 26,631.25 | 26,488.03 | 17,128.70 | 24,000.00 | 24,000.00 | N/C |
| 576 80 47 55 | Rocky Hill Park Utilities-Elec/Gas,Wtr/Swr,Trsh | 14,939.06 | 18,200.23 | 17,614.76 | 16,438.68 | 20,000.00 | 20,000.00 | N/C |
| 576 80 49 01 | Parks-Registration Fees,Mbrships | 5,132.23 | 7,012.24 | 6,946.56 | 3,485.91 | 6,000.00 | 6,000.00 | N/C |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 040 | Services | 315,169.68 | 339,138.37 | 431,524.17 | 323,417.64 | 434,620.00 | 462,100.00 | |
| 594 18 60 02 | Small_Attractive Items - Central Services | 0.00 | 8,132.10 | 2,180.35 | 0.00 | 8,000.00 | 5,000.00 | Decreased to reflect current usage. BT |
| 594 18 62 00 | Central Services - Buildings & Structures | 35,620.00 | 161,606.58 | 4,424.55 | 19,892.95 | 75,000.00 | 50,000.00 | Decreased to reflect current usage. BT |
| 594 18 62 03 | Central Services - City Hall Parking Lot Reconfiguration | 0.00 | 24,089.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 594 18 62 07 | Central Services - Old City Hall Renovation - Parks & Rec | 0.00 | 0.00 | 0.00 | 6,635.79 | 0.00 | 0.00 | NB, awaiting status of funding capacity kd |
| 594 18 64 00 | Central Services-Furniture,Computers&Equip | 73,202.98 | 25,185.75 | 28,446.52 | 0.00 | 38,000.00 | 20,000.00 | Placeholder for new city hall equipment kd |
| 594 76 60 06 | Small_Attractive Items - Parks | 694.59 | 3,871.47 | 4,272.76 | 0.00 | 4,000.00 | 4,000.00 | N/C |
| 594 76 63 01 | Parks-Other Improvements | -627.38 | 0.00 | 10,900.00 | 84,887.02 | 85,000.00 | 0.00 | NB planned activities identified in other line items kd |
| 594 76 63 05 | Arboretum-Other Improvements | 0.00 | 14,715.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 594 76 63 06 | Pavillion Park - Other Improvements | 30,018.07 | 112,257.44 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 594 76 63 07 | Rocky Hill - Other Improvements | 25.00 | 134,049.32 | 0.00 | 3,575.73 | 11,000.00 | 50,000.00 | CFP PRK-2 various upgrades listed in the CFP kd |
| 594 76 63 12 | Orchard Park-Capital Expenditures/Expenses | 0.00 | 0.00 | 0.00 | 92,124.70 | 250,000.00 | 30,000.00 | CFP PRK-4 Shade structure and tree planting kd |
| 594 76 64 01 | Parks-Furniture,Computers&Equip | 105,749.01 | 229,823.57 | 430,382.83 | 137,495.67 | 256,000.00 | 131,000.00 | CFP equipment items |
| 060 | Capital Outlays | 244,682.27 | 713,730.23 | 480,607.01 | 344,611.86 | 727,000.00 | 290,000.00 | |
| 591 18 70 00 | SBITA-Centralized/General Services | 0.00 | 0.00 | 0.00 | 14,049.00 | 0.00 | 15,000.00 | Updated to cover cost of Asset Planner Maintenance Software. BT |
| 070 | Debt Service | 0.00 | 0.00 | 0.00 | 14,049.00 | | 15,000.00 | |
| 576 | Park Facilities | 2,283,896.58 | 3,138,754.12 | 3,384,323.21 | 2,426,224.04 | 3,554,340.00 | 3,567,292.00 | |
| TOTAL EXPENDITURES: | | 2,283,896.58 | 3,138,754.12 | 3,384,323.21 | 2,426,224.04 | 3,554,340.00 | 3,567,292.00 | |

# All Other Funds

# 2027







**Public Works - Street Operations Resources**
**Streets Fund 110**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 443,050 | $ 871,097 | $ 450,000 | $ 285,000 | -37% |
| Transportation Benefit District Sales and Use Tax | 480,173 | 815,914 | 870,000 | 850,000 | -2% |
| Utility Tax | 871,097 | - | - | - | - |
| Gas & MVFT Tax | 249,615 | 253,189 | 275,600 | 271,900 | -1% |
| Interest, Transfers & Other Misc Revenue (WM $80k) | 40,753 | 34,833 | 10,000 | 150,260 | 1403% |
| **Capital Projects Fund Total Resources** | **$ 2,084,688** | **$ 1,975,033** | **$ 1,605,600** | **$ 1,557,160** | -3% |

**Public Works - Street Operations Uses**
**Streets Fund 110**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 221,617 | $ 290,875 | $ 339,100 | $ 418,765 | 23% |
| Benefits | 110,858 | 133,668 | 155,320 | 217,249 | 40% |
| Supplies | 166,472 | 263,883 | 296,500 | 295,000 | -1% |
| Services & Charges | 368,952 | 419,489 | 393,000 | 378,000 | -4% |
| Leases | 86,476 | 86,476 | 105,100 | 100,000 | -5% |
| Capital Outlay | 59,216 | 23,734 | 153,000 | 78,000 | -49% |
| Other Financing Uses, Transfer - Out | 200,000 | 300,000 | - | | |
| **Street Fund Total Uses** | **$ 1,213,591** | **$ 1,518,125** | **$ 1,442,020** | **$ 1,487,014** | 3% |
| Ending Fund Balance | 871,097 | 456,907 | 163,580 | 70,146 | -57% |

Notes

| | |
|---|---|
| **Salaries & Wages** | Street staff salary increases include 3% COLA increase plus 2% step as well as additional reallocations from Parks/Rec Programming benefit increases based on rate and election changes. Proposing removal of project manager position; roadside and gardner promotions |
| **Supplies & Services** | $125k for snow and ice control supplies/services; $60k insurance; $40k signal maintenance; increase weed control and horticulture supplies; $75k pavement repair allocation |
| **Leases** | $100k heavy equipment lease annual payments |

| Position Summary | 2025 | 2026 | 2027 | Change |
|---|---|---|---|---|
| *Full Time* | | | | |
| Public Works Director | 1 | 1 | 1 | 0% |
| Project Manager | 1 | 1 | 0 | -100% |
| Engineering Tech | 1 | 1 | 1 | 0% |
| Section Leads | 4 | 4 | 4 | 0% |
| Streets Maintenance I & II | 4 | 4 | 4 | 0% |
| Roadside Maintenance I & II | 3 | 3 | 3 | 0% |
| Gardner Maintenance I & II | 1 | 1 | 2 | 100% |
| Facilities Maintenance | 2 | 2 | 3 | 50% |
| **Total FTE Positions** | **17** | **17** | **18** | **6%** |
| *Part Time* | | | | |
| Public Works Seasonals | 2 | 2 | 2 | 0% |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 110 Street Fund Revenues

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 308 51 01 10 | Beginning Assigned Cash And Investments | 389,104.74 | 443,049.96 | 871,096.70 | 456,907.17 | 450,000.00 | 285,000.00 | |
| 308 | Beginning Balances | 389,104.74 | 443,049.96 | 871,096.70 | 456,907.17 | 450,000.00 | 285,000.00 | |
| 313 21 00 00 | Public Transportation Systems Sales and Use Tax | 0.00 | 480,173.07 | 815,181.47 | 620,102.74 | 870,000.00 | 850,000.00 | Growth slower than anticipated due to exemptions kd |
| 316 41 01 10 | Electric Utility Tax | 483,397.12 | 440,096.15 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 316 43 01 10 | Gas Utility Tax | 180,670.68 | 162,283.09 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 316 45 01 10 | Garbage/Solid Waste Utility Tax | 99,598.67 | 81,626.79 | 356.70 | 0.00 | 0.00 | 0.00 | |
| 316 46 01 10 | Cable Utility Tax | 97,172.16 | 65,796.06 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 316 47 01 10 | Cellular/Pager/Telephone Utility Tax | 156,691.33 | 121,295.02 | 376.27 | 0.00 | 0.00 | 0.00 | |
| 310 | Taxes | 1,017,529.96 | 1,351,270.18 | 815,914.44 | 620,102.74 | 870,000.00 | 850,000.00 | |
| 336 00 71 00 | Multimodal Transportation | 16,711.16 | 16,858.31 | 17,584.31 | 13,241.17 | 17,600.00 | 18,300.00 | Motor vehicle fuel tax; per capita distribution for multimodal transportation kd |
| 336 00 87 00 | Gas Tax - Streets | 238,303.77 | 232,756.85 | 235,604.64 | 193,412.81 | 258,000.00 | 253,600.00 | Motor vehicle fuel tax; per capita distribution kd |
| 330 | Intergovernmental Revenues | 255,014.93 | 249,615.16 | 253,188.95 | 206,653.98 | 275,600.00 | 271,900.00 | |
| 343 70 00 10 | Garbage and Solid Waste Services | 0.00 | 0.00 | 0.00 | 60,078.78 | 0.00 | 80,000.00 | Revenue from Waste Management to mitigate impact on streets from garbage trucks kd |
| 340 | Charges For Services | 0.00 | 0.00 | 0.00 | 60,078.78 | 0.00 | 80,000.00 | |
| 369 91 01 10 | Other Miscellaneous Revenue | 0.00 | 2,873.22 | 539.55 | 0.00 | 0.00 | 0.00 | |
| 360 | Miscellaneous Revenue | 0.00 | 2,873.22 | 539.55 | 0.00 | 0.00 | 0.00 | |
| 361 11 01 10 | Investment Interest | 12,150.75 | 23,098.46 | 34,293.74 | 10,620.49 | 10,000.00 | 6,000.00 | |
| 361 | Investment Interest | 12,150.75 | 23,098.46 | 34,293.74 | 10,620.49 | 10,000.00 | 6,000.00 | |
| 395 20 01 10 | Compensation For Loss/Impairment Of Capital Assets | 0.00 | 14,781.58 | 0.00 | 35,148.27 | 0.00 | 0.00 | |
| 390 | Other Revenues | 0.00 | 14,781.58 | 0.00 | 35,148.27 | 0.00 | 0.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 110 Street Fund Revenues

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 397 42 00 12 | Transfer In from Streets Capital | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64,260.00 | Transfer back from Streets Capital to balance kd |
| 397 | Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64,260.00 | |
| TOTAL REVENUES: | | 1,673,800.38 | 2,084,688.56 | 1,975,033.38 | 1,389,511.43 | 1,605,600.00 | 1,557,160.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 110 Street Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 518 30 41 20 | Facility - Professional Services_Public Works | 0.00 | 0.00 | 0.00 | 7,490.68 | 10,000.00 | 10,000.00 | NC |
| 518 30 31 20 | Facility - Supplies_Public Works | 0.00 | 0.00 | 0.00 | 1,948.47 | 10,000.00 | 5,000.00 | Decreased to reflect current usage rate. BT |
| 030 | Supplies | 0.00 | 0.00 | 0.00 | 1,948.47 | 10,000.00 | 5,000.00 | |
| 518 30 47 20 | Facility - Utilites_Public Works | 0.00 | 0.00 | 0.00 | 12,447.50 | 25,000.00 | 25,000.00 | NC |
| 040 | Services | 0.00 | 0.00 | 0.00 | 12,447.50 | 25,000.00 | 25,000.00 | |
| 518 | Centralized Services | 0.00 | 0.00 | 0.00 | 21,886.65 | 45,000.00 | 40,000.00 | |
| 542 90 10 05 | Streets - Overtime | 7,897.72 | 4,299.07 | 7,187.45 | 9,163.31 | 12,000.00 | 12,000.00 | |
| 542 90 10 06 | Streets - Salaries & Wages | 238,194.96 | 217,318.33 | 283,687.81 | 371,263.71 | 327,100.00 | 406,765.00 | 3% COLA, 2% step proposed; additional increase attributed to reallocations kd |
| 010 | Salaries and Wages | 246,092.68 | 221,617.40 | 290,875.26 | 380,427.02 | 339,100.00 | 418,765.00 | |
| 542 90 20 01 | Streets - Medicare | 3,628.74 | 3,131.25 | 4,110.32 | 5,784.38 | 4,700.00 | 6,002.00 | |
| 542 90 21 05 | Streets - Retirement | 30,848.62 | 27,865.56 | 36,361.17 | 46,734.95 | 41,500.00 | 51,810.00 | |
| 542 90 22 04 | Streets - Medical/Life/LTD | 58,578.35 | 57,563.40 | 70,081.71 | 93,236.36 | 79,800.00 | 123,597.00 | |
| 542 90 23 02 | Streets - Labor & Industries | 7,151.25 | 6,180.69 | 9,429.14 | 11,691.76 | 8,800.00 | 15,935.00 | |
| 542 90 24 05 | Streets OT - Paid Family And Medical Leave | 17.19 | 9.06 | 18.81 | 27.94 | 20.00 | 20.00 | |
| 542 90 24 06 | Streets - Paid Family And Medical Leave | 522.34 | 458.51 | 742.27 | 1,128.50 | 700.00 | 1,066.00 | |
| 542 90 28 06 | HRA VEBA | 10,800.00 | 15,649.99 | 12,925.00 | 32,305.00 | 19,800.00 | 18,819.00 | |
| 020 | Personnel Benefits | 111,546.49 | 110,858.46 | 133,668.42 | 190,908.89 | 155,320.00 | 217,249.00 | |
| 542 30 31 00 | Roadway - Supplies_Signage | 19,523.72 | 9,328.45 | 9,818.26 | 2,551.86 | 12,000.00 | 10,000.00 | Decreased to reflect current usage. BT |
| 542 30 31 01 | Roadway - Supplies_Striping | 1,364.65 | 836.22 | 4,998.13 | 2,418.33 | 5,000.00 | 6,000.00 | Increase to reflect current usage rate. BT |
| 542 64 31 00 | Traffic Control Devices - Supplies | 16,661.81 | 10,135.16 | 11,716.23 | 22,135.37 | 20,000.00 | 20,000.00 | NC |
| 542 66 31 00 | Snow And Ice Control - Supplies | 60,737.39 | 51,164.41 | 114,561.36 | 10,291.90 | 130,000.00 | 110,000.00 | Reduced to reflect current stockpiles and usage rates. BT |
| 542 66 32 00 | Snow And Ice Control - Fuel | 1,124.95 | 2,154.98 | 1,596.56 | 5,990.28 | 6,500.00 | 6,000.00 | Reduced to reflect current usage rates. BT |
| 542 70 31 01 | Roadside - Supplies | 20,372.24 | 36,903.18 | 49,317.66 | 30,877.79 | 35,000.00 | 40,000.00 | Increased to reflect current usage and aging irrigations system. BT |
| 542 70 31 02 | Roadside - Horticulture Supplies | 0.00 | 0.00 | 0.00 | 7,261.89 | 7,500.00 | 10,000.00 | Increased to reflect current usage and aging irrigation system. BT |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 110 Street Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 542 70 32 00 | Roadside - Fuel | 4,695.55 | 7,990.55 | 10,152.49 | 11,076.17 | 8,000.00 | 12,000.00 | Increased to reflect current usage rates and increased fuel costs. BT |
| 542 90 31 00 | Maint Admin & Overhead - Supplies | 46,600.34 | 34,537.56 | 40,348.65 | 29,355.57 | 35,000.00 | 40,000.00 | Increased to account for in-house fleet/equipment repairs. BT |
| 542 90 32 00 | Maint Admin & Overhead - Fuel | 14,564.85 | 12,505.34 | 19,973.63 | 18,113.40 | 15,000.00 | 21,000.00 | Increase to account for current usage rate and increased fuel costs. BT |
| 553 60 31 10 | Weed Control - Supplies | 1,633.89 | 916.54 | 1,399.54 | 644.99 | 2,500.00 | 5,000.00 | Increased to account for enhanced weed control program. BT |
| 030 | Supplies | 187,279.39 | 166,472.39 | 263,882.51 | 140,717.55 | 276,500.00 | 280,000.00 | |
| 542 30 41 01 | Roadway - Professional Services | 34,058.61 | 52,670.07 | 62,480.48 | 27,061.06 | 40,000.00 | 35,000.00 | Decrease to reflect additional inhouse work. BT |
| 542 30 47 01 | Roadway - Utility Services_Irrigation | 2,326.26 | 3,502.74 | 2,662.71 | 2,326.71 | 3,000.00 | 3,000.00 | NC |
| 542 30 48 06 | Roadway - Professional Services_Striping | 3,004.74 | 2,496.10 | 0.00 | 10,215.18 | 5,000.00 | 10,000.00 | Increase to reflect current usage rate and contractor rate increases. BT |
| 542 63 47 00 | Street Lighting - Utility Services_Electricity | 79,530.27 | 93,095.90 | 91,944.88 | 71,468.90 | 90,000.00 | 95,000.00 | Increase to reflect higher energy costs. BT |
| 542 64 41 00 | Traffic Control Devices - Professional Services | 57,017.04 | 41,977.61 | 31,187.84 | 25,716.41 | 40,000.00 | 40,000.00 | NC |
| 542 64 47 00 | Traffic Control Devices - Utility Services_Electricty | 7,949.35 | 9,402.69 | 9,654.78 | 10,107.65 | 9,000.00 | 11,000.00 | Increase to reflect higher energy costs. BT |
| 542 66 41 00 | Snow And Ice Control - Professional Services | 0.00 | 37,865.89 | 15,448.83 | 4,994.15 | 25,000.00 | 15,000.00 | Decreased to reflect current usage rates and reduced contractor usage. BT. |
| 542 66 41 01 | Professional Services Trail Maint | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Recommend removal. no longer in use. BT |
| 542 67 41 00 | Street Cleaning Professional Services | 294.00 | 769.45 | 0.00 | 0.00 | 0.00 | 0.00 | Recommend removal. no longer in use. |
| 542 70 41 00 | Roadside - Professional Services | 30,699.08 | 37,189.16 | 53,463.33 | 4,380.05 | 25,000.00 | 15,000.00 | Decreased to reflect current usage rate. BT |
| 542 70 47 00 | Roadside - Utility Services_Electricity | 2,243.80 | 2,085.08 | 2,307.80 | 1,757.33 | 3,000.00 | 3,000.00 | NC |
| 542 90 41 00 | Maint Admin & Overhead - Professional Services | 28,828.72 | 41,526.22 | 54,249.27 | 25,857.77 | 45,000.00 | 40,000.00 | Decreased to reflect move to in-house fleet/equipment repair. BT |
| 542 90 42 00 | Maint Admin & Overhead - Telephone,Internet,Postage | 4,398.56 | 5,353.68 | 8,595.89 | 6,825.32 | 7,500.00 | 8,500.00 | Increased to account for additional staff requiring phone/data plans. BT |
| 542 90 43 00 | Maint Admin & Overhead - Lodging,Meals,Mileage | 0.00 | 0.00 | 6,221.66 | 2,674.63 | 4,000.00 | 4,000.00 | NC |
| 542 90 46 00 | Maint Admin & Overhead - Insurance | 949.87 | 5,781.58 | 51,201.33 | 58,164.00 | 60,000.00 | 60,000.00 | NC |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 110 Street Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 542 90 47 00 | Maint Admin & Overhead Utility Services | 11,141.83 | 28,813.20 | 19,386.04 | 2,026.40 | 0.00 | 0.00 | Duplicate with 518.40.47.20. Recommend deleting Acct. Code. |
| 542 90 49 00 | Maint Admin & Overehad - Registration Fees, Mbrships | 5,475.66 | 3,870.01 | 10,684.64 | 4,925.34 | 7,500.00 | 7,500.00 | NC |
| 553 60 41 10 | Weed Control - Professional Services | 6,310.75 | 2,512.46 | 0.00 | 1,566.34 | 3,000.00 | 5,000.00 | Increased to acccount for enhanced weed control program. BT |
| 554 30 41 10 | Streets - Road Hazard Removal | 945.00 | 40.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | NC |
| 040 | Services | 275,173.54 | 368,951.84 | 419,489.48 | 260,067.24 | 368,000.00 | 353,000.00 | |
| 542 | Streets - Maintenance | 820,092.10 | 867,900.09 | 1,107,915.67 | 972,120.70 | 1,138,920.00 | 1,269,014.00 | |
| 591 95 70 00 | Leases-Roads/Streets And Other Infrastructure | 65,538.19 | 86,476.13 | 40,391.32 | 37,075.52 | 87,000.00 | 50,000.00 | CAT equipment lease adjusted to reflect historic amount. BT |
| 070 | Debt Service | 65,538.19 | 86,476.13 | 40,391.32 | 37,075.52 | 87,000.00 | 50,000.00 | |
| 592 95 80 00 | Interest And Other Debt Service Cost-Roads/Streets And Other Infrastructure | 13,653.00 | 0.00 | 46,084.81 | 49,400.61 | 18,100.00 | 50,000.00 | Increased to reflect current cost per year. BT |
| 080 | Debt Service: Interest and Related Cost | 13,653.00 | 0.00 | 46,084.81 | 49,400.61 | 18,100.00 | 50,000.00 | |
| 591 | Debt Service | 79,191.19 | 86,476.13 | 86,476.13 | 86,476.13 | 105,100.00 | 100,000.00 | |
| 594 42 60 01 | Small_Attractive Items - Streets | 524.76 | 2,490.32 | 2,387.08 | 0.00 | 1,500.00 | 1,500.00 | NC |
| 594 42 64 00 | Capital Expenditures - Furniture,Computers&Equip | 182,675.98 | 55,655.67 | 16,504.97 | 0.00 | 0.00 | 0.00 | NC |
| 595 30 60 09 | Small_Attractive Items - Roadside | 408.29 | 1,069.65 | 4,842.36 | 653.99 | 1,500.00 | 1,500.00 | NC |
| 595 64 63 00 | Roads/Streets Const. & Other Infrastructure - Other Improvements | 147,858.10 | 0.00 | 0.00 | 101,153.28 | 150,000.00 | 75,000.00 | CFP ST-12 Pavement repair allocation kd |
| 060 | Captial Outlays | 331,467.13 | 59,215.64 | 23,734.41 | 101,807.27 | 153,000.00 | 78,000.00 | |
| 594 | Capital Expenditures | 331,467.13 | 59,215.64 | 23,734.41 | 101,807.27 | 153,000.00 | 78,000.00 | |
| 597 42 01 10 | Operating Transfers-Out | 0.00 | 200,000.00 | 300,000.00 | 0.00 | 0.00 | 0.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 110 Street Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 050 | Intergovernmental Services and Other | 0.00 | 200,000.00 | 300,000.00 | 0.00 | | | |
| 597 | Transfers Out | 0.00 | 200,000.00 | 300,000.00 | 0.00 | 0.00 | 0.00 | |
| 508 51 01 10 | Ending Assigned Cash And Investments | 0.00 | 0.00 | 0.00 | 0.00 | 163,580.00 | 70,146.00 | Includes transfer of balance from streets capital fund kd |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 163,580.00 | 70,146.00 | |
| TOTAL EXPENDITURES: | | 1,230,750.42 | 1,213,591.86 | 1,518,126.21 | 1,182,290.75 | 1,605,600.00 | 1,557,160.00 | |

## Parks & Art Resources
## Fund 111

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Adopted | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 23,087 | $ 57,398 | $ 30,000 | $ 5,000 | -83% |
| Interest & Donations | 17 | 4,159 | - | - | 0% |
| Transfer In from General Fund | 55,104 | 60,000 | 287,000 | 247,000 | -14% |
| **Parks and Arts Fund Total Resources** | **$ 78,208** | **$ 121,557** | **$ 317,000** | **$ 252,000** | -21% |

## Parks & Art Fund Uses
## Fund 111

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Supplies | 869 | 5,904 | 5,000 | 5,000 | 0% |
| Capital - Public Art | 19,942 | 82,008 | 312,000 | 247,000 | -21% |
| **Parks and Arts Fund Total Uses** | **$ 20,811** | **$ 87,912** | **$ 317,000** | **$ 252,000** | -21% |
| Ending Fund Balance | $ 57,398 | $ 33,645 | $ - | $ - | |

**Notes**

Funded via annual transfer from General Fund

**Capital - Public Art**

$167k for various new art projects plus $80k for carryover funding to complete projects from 2026. See Parks and Arts allocation in CFP and Parks and Arts budget in Appendix.

## Tourism Promotion Fund Resources
## Special Revenue Fund 115

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 247,408 | $ 294,625 | $ 210,000 | $ 150,000 | -29% |
| Taxes - Hotel/ Motel Tax 2% | 87,338 | 84,715 | 91,000 | 80,000 | -12% |
| Interest & Other Earnings | 14,878 | 12,702 | 7,000 | 5,000 | -29% |
| **Tourism Promotion Fund Total Resources** | **$ 349,624** | **$ 392,042** | **$ 308,000** | **$ 235,000** | **-24%** |

## Tourism Promotion Fund Uses
## Special Revenue Fund 115

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Tourism Related Activities | $ 55,000 | $ 115,352 | $ 250,000 | $ 205,000 | -18% |
| **Tourism Promotion Fund Total Uses** | **$ 55,000** | **$ 115,352** | **$ 250,000** | **$ 205,000** | **-18%** |
| Ending Fund Balance | $ 294,625 | $ 276,690 | $ 210,000 | $ 150,000 | |

Notes

| | |
|---|---|
| **Tourism Related Activities** | Tourism dollars are generated from hotel stays (2% nightly rate) and are restricted for use on events that bring tourists to the area. Lodging Tax Advisory Committee meets annually to review applications and award funds |

## Tourism Promotion Capital Fund Resources
## Special Revenue Fund 116

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 401,445 | $ 480,786 | $ 30,000 | $ 100,000 | 233% |
| Taxes - Hotel/ Motel Tax 2% | 56,784 | 55,065 | 60,000 | 50,000 | -17% |
| Interest & Other Earnings | 22,557 | 21,597 | 15,000 | 3,000 | -80% |
| **Tourism Promotion Capital Total Resources** | **$ 480,786** | **$ 557,448** | **$ 105,000** | **$ 153,000** | **46%** |

## Tourism Promotion Capital Fund Resources
## Special Revenue Fund 116

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlays | $ - | $ 500,000 | $ 105,000 | $ 153,000 | - |
| **Tourism Promotion Capital Fund Total Uses** | **$ -** | **$ 500,000** | **$ 105,000** | **$ 153,000** | - |
| Ending Fund Balance | $ 480,786 | $ 57,448 | $ - | $ - | |

Notes

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|---|---|
| **General** | Fund was created in 2016 to capture an additional 1.3% for capital projects related to Tourism. City made $500k payment to Trailhead bond in 2025. May be considered for additional payments. |

## Tourism Promotion Area (TPA) Resources
## Special Revenue Fund 117

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ - | $ - | - |
| Taxes - Tourism Promotion Area | 53,150 | 52,156 | 55,000 | 50,000 | -9% |
| Interest & Other Earnings | 1,049 | 601 | 250 | 200 | -20% |
| **Tourism Promotion Area (TPA) Total Resources** | **$ 54,199** | **$ 52,757** | **$ 55,250** | **$ 50,200** | **-9%** |

## Tourism Promotion Area (TPA) Uses
## Special Revenue Fund 117

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Services & Charges | $ 54,199 | $ 52,757 | $ 55,250 | $ 50,200 | -9% |
| **Tourism Promotion Area (TPA) Total Uses** | **$ 54,199** | **$ 52,757** | **$ 55,250** | **$ 50,200** | **-9%** |

Notes

**Use of Fund**

Pass through funds. $2 nightly fee on lodging stays. Monies generated in the fund are restricted to approved marketing activities and are paid to Visit Spokane per interlocal agreement.

## Restricted Reserve Fund Resources
## Special Revenue Fund 120

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 1,716,037 | $ 1,807,744 | $ 1,890,000 | $ 1,950,000 | 3% |
| Interest & Other Earnings | 91,707 | 77,813 | 70,000 | 65,000 | -7% |
| Transfers | - | - | - | - | - |
| **Restricted Reserve Fund Total Resources** | **$ 1,807,744** | **$ 1,885,557** | **$ 1,960,000** | **$ 2,015,000** | **3%** |

## Restricted Reserve Fund Uses
## Special Revenue Fund 120

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Transfer Out - GF | $ - | $ - | $ - | $ 1,000,000 | |
| **Restricted Reserve Fund Total Uses** | **$ -** | **$ -** | **$ -** | **$ 1,000,000** | **-** |
| Fund Balance | $ 1,807,744 | $ 1,885,558 | $ 1,950,000 | $ 2,015,000 | 3% |

Notes

| | |
|---|---|
| **Fund** | The Restricted Reserve Fund is generally maintained at 15% of the General Fund's projected or actual, if known, operating revenues for the fiscal year. 2027 projection = 14.4%. Including contingency to finish city hall construction pending outcome of CFP funding discussions. |

**Capital Projects Fund Resources**
**REET 1 Capital Project Fund 310**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 1,019,321 | $ 2,410,143 | $ 2,250,000 | $ 300,000 | -87% |
| Taxes-REET 1st Quarter Percent | 656,744 | 598,535 | 620,000 | 630,000 | 2% |
| Grants, TIF/LIFT Reimbursements & Other Payments | 1,344,934 | - | - | - | - |
| Interest & Other Earnings | 88,937 | 94,894 | 50,000 | 20,000 | -60% |
| **Capital Projects Fund Total Resources** | **$ 3,109,936** | **$ 3,103,572** | **$ 2,920,000** | **$ 950,000** | **-67%** |

**Capital Projects Fund Uses**
**REET 1 Capital Projects Fund 310**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | 84,614 | 119,731 | 185,000 | 178,837 | -3% |
| Benefits | 35,785 | 48,894 | 78,610 | 76,043 | -3% |
| Capital Outlay | 179,392 | 538,769 | 2,399,603 | 374,965 | -84% |
| Trailhead construction/repayment | 400,000 | 700,000 | - | 150,000 | - |
| Other Financing Uses, Transfer - Out | - | - | - | - | - |
| **Capital Projects Fund Total Uses** | **$ 699,791** | **$ 1,407,394** | **$ 2,663,213** | **$ 779,845** | **-71%** |
| Ending Fund Balance | $ 2,410,145 | $ 1,696,178 | $ 256,787 | $ 170,155 | |

Notes

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|---|---|
| **Revenue** | REET 1, or the “first quarter percent” is a 0.25% Real Estate Excise Tax on the sale of real property and is used for capital projects identified in the Capital Facilities Plan |
| **Salaries & Benefits** | Portion of Public Works Director, Engineering Tech and Horticulture Supervisor salary & benefits allocated to capital projects |
| **Trailhead construction/repayment** | REET 1 is no longer used as annual support for repayment of Trailhead Financing. Including contingency of $150k |
| **Capital Outlay** | Several CFP projects totaling $375k including PW Yard improvements, PD facility improvements, parking lot repairs, and pedestrian & bicycle safety allocation |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 310 REET 1 Capital Projects Fund Revenues

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 308 31 03 10 | Beginning Restricted Cash And Investments | 901,124.39 | 1,019,320.58 | 2,410,143.10 | 1,696,179.10 | 2,250,000.00 | 300,000.00 | Balance drawn down from new city hall project kd |
| 308 | Beginning Balances | 901,124.39 | 1,019,320.58 | 2,410,143.10 | 1,696,179.10 | 2,250,000.00 | 300,000.00 | |
| 318 34 00 00 | REET- 1st Quarter Percent | 640,333.98 | 656,743.64 | 598,535.17 | 531,566.82 | 620,000.00 | 630,000.00 | 2026 projected = $650k; 3 year avg = $632k kd |
| 310 | Taxes | 640,333.98 | 656,743.64 | 598,535.17 | 531,566.82 | 620,000.00 | 630,000.00 | |
| 337 00 03 10 | LIFT-Local Grants,Entitlements & Other Payments | 0.00 | 1,344,933.68 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 330 | Intergovernmental Revenues | 0.00 | 1,344,933.68 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 361 11 03 10 | Investment Interest | 55,623.33 | 88,936.85 | 94,894.25 | 43,547.12 | 50,000.00 | 20,000.00 | Lower balance impacts earnings potential heading into 2027 kd |
| 361 | Investment Interest | 55,623.33 | 88,936.85 | 94,894.25 | 43,547.12 | 50,000.00 | 20,000.00 | |
| 391 10 03 10 | Proceeds from Project Financing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | NB. placeholder for reimbursement of costs associated with new city hall construction $2.4million; and pavillion park improvments $500k kd |
| TOTAL REVENUES: | | 1,597,081.70 | 3,109,934.75 | 3,103,572.52 | 2,271,293.04 | 2,920,000.00 | 950,000.00 | |

## 310 REET 1 Capital Projects Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 040 | Services | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 594 18 10 00 | Capital Expenses - Central Services Salaries/Wages | 0.00 | 42,307.22 | 59,865.46 | 57,157.38 | 92,500.00 | 76,284.00 | Salary reductions due to elimination of project manager position kd |
| 594 76 10 00 | Capital Expenses - Horticulture Salaries/Wages | 0.00 | 0.00 | 0.00 | 8,706.60 | 0.00 | 26,269.00 | Allocation for maintenance and installation of capital assets kd |
| 594 76 10 01 | Capital Expenses - Horticulture OT | 0.00 | 0.00 | 0.00 | 323.02 | 0.00 | 0.00 | |
| 595 30 10 00 | Capital Expenses - Roadway Salaries & Wages | 0.00 | 42,307.12 | 59,865.45 | 57,157.20 | 92,500.00 | 76,284.00 | Salary reductions due to elimination of project manager position kd |
| 010 | Salaries and Wages | 0.00 | 84,614.34 | 119,730.91 | 123,344.20 | 185,000.00 | 178,837.00 | |
| 594 18 20 01 | Capital Expenses - Central Services Medicare | 0.00 | 597.19 | 848.63 | 809.30 | 1,950.00 | 1,107.00 | |
| 594 18 21 05 | Capital Expenses - Central Services Retirement | 0.00 | 5,386.57 | 7,568.19 | 7,227.46 | 17,500.00 | 9,727.00 | |
| 594 18 22 04 | Capital Expenses - Central Services Medical/Life/LTD | 0.00 | 10,851.07 | 13,023.84 | 12,365.81 | 17,000.00 | 18,735.00 | |
| 594 18 23 02 | Capital Expenses - Central Services Labor & Industries | 0.00 | 702.08 | 1,145.64 | 948.65 | 1,200.00 | 1,799.00 | |
| 594 18 24 00 | Capital Expenses - Central Services PFML | 0.00 | 89.34 | 155.95 | 174.62 | 140.00 | 200.00 | |
| 594 18 28 00 | Capital Expenses - Central Services VEBA | 0.00 | 266.67 | 1,705.00 | 2,210.00 | 6,600.00 | 2,145.00 | |
| 594 76 20 01 | Capital Expenses - Horticulture Medicare | 0.00 | 0.00 | 0.00 | 129.53 | 0.00 | 381.00 | |
| 594 76 21 05 | Capital Expenses - Horticulture Retirement | 0.00 | 0.00 | 0.00 | 1,127.92 | 0.00 | 3,350.00 | |
| 594 76 22 04 | Capital Expenses - Horticulture Medical/Life/LTD | 0.00 | 0.00 | 0.00 | 863.76 | 0.00 | 3,310.00 | |
| 594 76 23 02 | Capital Expenses - Horticulture Labor & Industries | 0.00 | 0.00 | 0.00 | 183.42 | 0.00 | 913.00 | |
| 594 76 24 00 | Capital Expenses - Horticulture PFML | 0.00 | 0.00 | 0.00 | 24.15 | 0.00 | 85.00 | |
| 594 76 24 01 | Capital Expenditures/Expenses - Horticulture PFML OT | 0.00 | 0.00 | 0.00 | 0.69 | 0.00 | 0.00 | |
| 594 76 28 00 | Capital Expenses - Horticulture VEBA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 578.00 | |
| 595 30 20 01 | Capital Expenses - Roadway Medicare | 0.00 | 597.10 | 848.52 | 809.31 | 1,500.00 | 1,107.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 310 REET 1 Capital Projects Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 595 30 21 05 | Capital Expenses - Roadway Retirement | 0.00 | 5,386.42 | 7,568.25 | 7,227.39 | 11,000.00 | 9,727.00 | |
| 595 30 22 04 | Capital Expenses - Roadway Medical/Life/LTD | 0.00 | 10,850.78 | 13,023.19 | 12,365.38 | 14,000.00 | 18,735.00 | |
| 595 30 23 02 | Capital Expenses - Roadway Labor & Industries | 0.00 | 702.09 | 1,145.59 | 948.60 | 1,000.00 | 1,799.00 | |
| 595 30 24 00 | Capital Expenses - Roadway PFML | 0.00 | 89.22 | 156.17 | 174.54 | 120.00 | 200.00 | |
| 595 30 28 00 | Capital Expenses - Roadway VEBA | 0.00 | 266.67 | 1,705.00 | 2,663.34 | 6,600.00 | 2,145.00 | |
| 020 | Personnel Benefits | 0.00 | 35,785.20 | 48,893.97 | 50,253.87 | 78,610.00 | 76,043.00 | |
| 594 18 60 00 | Capital Expenses-Centralized/General Services | 0.00 | 31,610.15 | 172,884.35 | 92,020.76 | 200,000.00 | 100,000.00 | CFP FAC-2 Public Works site improvements kd |
| 594 59 60 00 | Capital Expenses - City Hall Design and Construction | 0.00 | 0.00 | 245,583.32 | 923,817.19 | 1,900,000.00 | 0.00 | NB. remainder of project completed via General Fund kd |
| 594 76 62 05 | Capital Expenses - Buildings & Structures | 0.00 | 22,007.14 | 58,109.55 | 5,055.00 | 50,000.00 | 79,350.00 | CFP FAC-7 Public Safety facility accreditation plan kd |
| 594 76 63 09 | Capital Expenses - Other Improvements | 0.00 | 0.00 | 0.00 | 28,229.14 | 63,000.00 | 36,050.00 | CFP FAC-6 Parkling lot restoration allocation kd |
| 595 30 60 00 | Capital Expenses - Project Development | 74,097.50 | 19,674.27 | 190.60 | 2,962.50 | 100,000.00 | 100,000.00 | Annual allocation for smaller public works projects no included in CFP kd |
| 595 30 60 02 | Capital Expenses Kramer Pkwy Partial Reconstruction Proj | 26,482.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 595 30 60 04 | Capital Expenses - Liberty Lake Rd Slip Lane | 238,944.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 595 30 60 05 | Capital Expenses-Roadway | 37,281.68 | 101,649.77 | 5,851.30 | 7,435.00 | 0.00 | 0.00 | |
| 595 61 60 00 | Capital Expenses-Sidewalks | 955.00 | 4,450.78 | 56,149.42 | 42,648.19 | 86,603.00 | 0.00 | NB. CFP PBS-2 proposed sidewalk repair/replacement program awaiting dedicated funding source kd |
| 595 61 60 04 | Capital Expenses-Multimodal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,565.00 | CFP PBS-1 pedestrian and bicycle safety allocation kd |
| 060 | Captial Outlays | 377,761.12 | 179,392.11 | 538,768.54 | 1,102,167.78 | 2,399,603.00 | 374,965.00 | |
| 594 | Capital Expenditures | 377,761.12 | 299,791.65 | 707,393.42 | 1,275,765.85 | 2,663,213.00 | 629,845.00 | |
| 597 00 03 38 | Transfer Out Trailhead Improvements Project Fund | 200,000.00 | 400,000.00 | 700,000.00 | 0.00 | 0.00 | 150,000.00 | Contingency for Trailhead bond repayment kd |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 310 REET 1 Capital Projects Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 050 | Intergovernmental Services and Other | 200,000.00 | 400,000.00 | 700,000.00 | 0.00 | | 150,000.00 | |
| 597 | Transfers Out | 200,000.00 | 400,000.00 | 700,000.00 | 0.00 | 0.00 | 150,000.00 | |
| 508 31 03 10 | Ending Restricted Cash And Investments | 0.00 | 0.00 | 0.00 | 0.00 | 256,787.00 | 170,155.00 | |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 256,787.00 | 170,155.00 | |
| TOTAL EXPENDITURES: | | 577,761.12 | 699,791.65 | 1,407,393.42 | 1,275,765.85 | 2,920,000.00 | 950,000.00 | |

## Special Capital Projects Fund Resources
## REET 2 Capital Project Fund 311

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 1,905,334 | $ 1,261,881 | $ 1,875,000 | $ 1,985,000 | 6% |
| Taxes-REET 2nd Quarter Percent | 624,089 | 597,752 | 620,000 | 620,000 | 0% |
| Grants, TIF/LIFT Reimbursements & Other Payments | - | 85,790.00 | 2,121,100 | 1,810,000 | -15% |
| Interest & Other Earnings | 111,017 | 27,379 | 20,000 | 25,000 | 25% |
| **Special Capital Projects Fund Total Resources** | **$ 2,640,440** | **$ 1,972,802** | **$ 4,636,100** | **$ 4,440,000** | **-4%** |

## Special Capital Projects Fund Uses
## REET 2 Capital Projects Fund 311

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlay | 1,378,559 | 190,723 | 4,500,398 | 3,003,450 | -33% |
| **Special Capital Projects Fund Total Uses** | **$ 1,378,559** | **$ 190,723** | **$ 4,500,398** | **$ 3,027,450** | **-33%** |
| Ending Fund Balance | $ 1,261,881 | $ 1,782,079 | $ 135,702 | $ 1,412,550 | |

Notes

| | |
|---|---|
| **Revenue** | REET 2, or the “second quarter percent” is an additional 0.25% REET eligible for cities that comply with the Growth Management Act. Funds are limited to capital projects identified in the Capital Facilities Plan |
| **Capital Outlay** | Molter Grind/Overlay $1.48M (SRTC grant funded); Pavillion Park improvements $1M (50% grant match from RCO); Country Vista improvements $273k; Remainder of Mission Ave Frontage construction rolled over from 2026 $250k (Commerce grant) |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 311 REET 2 Special Capital Projects Fund Revenues

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 308 31 03 11 | Beginning Restricted Cash And Investments | 2,211,313.61 | 1,905,334.25 | 1,261,881.18 | 1,782,078.78 | 1,875,000.00 | 1,985,000.00 | |
| 308 | Beginning Balances | 2,211,313.61 | 1,905,334.25 | 1,261,881.18 | 1,782,078.78 | 1,875,000.00 | 1,985,000.00 | |
| 318 35 00 00 | REET 2 - Second Quarter Percent | 640,333.96 | 624,089.24 | 597,751.50 | 528,807.21 | 620,000.00 | 620,000.00 | 2026 projected = $640k; 3 year avg = $621k kd |
| 310 | Taxes | 640,333.96 | 624,089.24 | 597,751.50 | 528,807.21 | 620,000.00 | 620,000.00 | |
| 334 02 70 01 | State Grant From Recreation and Conservation Office | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500,000.00 | RCO grant for Pavillion Park improvements identified in CFP PRK-1 kd |
| 334 03 90 00 | Grant Dept of Transportation SRTC Mission | 0.00 | 0.00 | 85,790.03 | 0.00 | 980,000.00 | 0.00 | NB completed in 2026 kd |
| 334 03 90 01 | Grant SRTC Molter Grind Overlay | 0.00 | 0.00 | 0.00 | 0.00 | 142,000.00 | 1,110,000.00 | CFP ST-1 STRC Grant kd |
| 334 04 20 05 | Grant Dept of Commerce Mission Frontage | 0.00 | 0.00 | 0.00 | 0.00 | 999,100.00 | 200,000.00 | Placeholder for rollover of project into 2027 kd |
| 330 | Intergovernmental Revenues | 0.00 | 0.00 | 85,790.03 | 0.00 | 2,121,100.00 | 1,810,000.00 | |
| 361 11 03 11 | Investment Interest | 99,646.58 | 111,017.03 | 27,378.68 | 27,714.68 | 20,000.00 | 25,000.00 | |
| 361 | Investment Interest | 99,646.58 | 111,017.03 | 27,378.68 | 27,714.68 | 20,000.00 | 25,000.00 | |
| 397 00 03 11 | Transfer From American Rescue Plan Fund | 979,039.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 397 | Transfers In | 979,039.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL REVENUES: | | 3,930,334.09 | 2,640,440.52 | 1,972,801.39 | 2,338,600.67 | 4,636,100.00 | 4,440,000.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 311 REET 2 Special Capital Projects Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 040 | Services | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 595 30 60 06 | Capital Expenses-Appleway Overlay | 0.00 | 1,236,355.35 | 0.00 | 25,308.12 | 0.00 | 0.00 | |
| 595 30 60 07 | Capital Expenses-Mission Ave Overlay | 0.00 | 77,801.20 | 60,795.46 | 0.00 | 1,368,423.00 | 0.00 | NB project pushed to future year kd |
| 595 30 60 10 | Capital Expenses-Mission Ave Frontage Improvement | 0.00 | 0.00 | 11,522.50 | 127,037.95 | 1,493,975.00 | 250,000.00 | Placeholder for rollever into 2027 kd |
| 595 30 60 11 | Capital Expenses-Mission Ave Overlay SRTC | 0.00 | 0.00 | 25,523.70 | 754,330.14 | 1,300,000.00 | 0.00 | NB completed in 2026 kd |
| 595 30 60 16 | Capital Expenses-Country Vista Improvements | 0.00 | 0.00 | 0.00 | 69,095.60 | 196,000.00 | 272,650.00 | CFP ST-2 Country Vista rebuild/improvements $244k; ST-3 Country Vista grind/overlay $29k kd |
| 595 30 60 17 | Capital Expenses-Molter Grind & Overlay | 0.00 | 0.00 | 0.00 | 1,245.40 | 142,000.00 | 1,480,000.00 | CFP ST-1 kd |
| 595 30 60 18 | Capital Expenses-Mission Ave Overlay North | 0.00 | 0.00 | 0.00 | 20,185.80 | 0.00 | 0.00 | |
| 594 18 60 01 | Capital Expenses-Centralized/General Services | 1,045,959.90 | 64,402.79 | 42,617.91 | 0.00 | 0.00 | 0.00 | |
| 594 18 60 03 | American Rescue Plan Act Public Works Building | 979,039.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 594 76 60 10 | Capital Expenses - Pavillion Park Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000,800.00 | CFP PRK-1 Pavillion Park improvements kd |
| 594 76 62 03 | Capital Expenses-Park Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,000.00 | Orchard Park trash enclosures carried over from 2026 kd |
| 595 64 60 03 | Capital Expenses-Traffic Signals | 0.00 | 0.00 | 50,263.04 | 0.00 | 0.00 | 0.00 | |
| 060 | Captial Outlays | 2,024,999.84 | 64,402.79 | 92,880.95 | 0.00 | | 1,024,800.00 | |
| 594 | Capital Expenditures | 2,024,999.84 | 1,378,559.34 | 190,722.61 | 997,203.01 | 4,500,398.00 | 3,027,450.00 | |
| 508 31 03 11 | Ending Restricted Cash And Investments | 0.00 | 0.00 | 0.00 | 0.00 | 135,702.00 | 1,412,550.00 | |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 135,702.00 | 1,412,550.00 | |
| TOTAL EXPENDITURES: | | 2,024,999.84 | 1,378,559.34 | 190,722.61 | 997,203.01 | 4,636,100.00 | 4,440,000.00 | |

**Street Capital Projects Fund Resources**
**Capital Project Fund 312**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 614,026 | $ 726,662 | $ 310,000 | $ 175,000 | -44% |
| Grant(s) | - | - | - | - | - |
| Interest & Other Earnings | 29,584 | 17,750 | 10,000 | 1,000 | -90% |
| Other Financing Sources, Transfer-In | 200,000 | 300,000 | - | - | - |
| **Street Capital Projects Fund Total Resources** | **$ 843,610** | **$ 1,044,412** | **$ 320,000** | **$ 176,000** | **-45%** |

**Street Capital Projects Fund Uses**
**Capital Projects Fund 312**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlay | 116,949 | 723,308 | 145,000 | 176,000 | 21% |
| **Street Capital Projects Fund Total Uses** | **$ 116,949** | **$ 723,308** | **$ 145,000** | **$ 176,000** | **21%** |
| Ending Fund Balance | 726,661 | 321,104 | 175,000 | - | |

Notes

| | |
|---|---|
| **Funding** | From 110 Streets via annual transfer. Annual transfer is subject to available funds in 110 Streets. Revenue reduction in 110 Streets Fund in 2025 from transition to TBD sales tax from Utility Tax has eliminated this funding source. |
| **Capital Outlay** | $176k for roudabout/median beautification ($32k), roadside mower and asphalt roller ($80k), contingency for Street Ops (64K) |

## Harvard Road Mitigation Fund Resources
## Capital Project Fund 320

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 471,561 | $ 514,293 | $ 620,000 | $ 830,000 | 34% |
| Charges For Services | 285,661 | 196,866 | 260,000 | 260,000 | 0% |
| Interest & Other Earnings | 24,129 | 20,473 | 15,000 | 15,000 | 0% |
| **Harvard Road Mitigation Fund Total Resources** | **$ 781,351** | **$ 731,632** | **$ 895,000** | **$ 1,105,000** | **23%** |

## Harvard Road Mitigation Fund Uses
## Capital Project Fund 320

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlay | 267,057 | 96,385 | - | 135,000 | - |
| **Harvard Road Mitigation Fund Total Uses** | **$ 267,057** | **$ 96,385** | **$ -** | **$ 135,000** | **-** |
| Ending Fund Balance | $ 514,293 | $ 635,247 | $ 895,000 | $ 970,000 | - |

Notes

| | |
|---|---|
| **Revenues** | Harvard Road Impact Fees are intended to represent a pro rata contribution of each proposed land use to the cumulative cost of proposed improvements provided in each plan update |
| **Capital Outlay** | CFP LR-5 fee study update planned for 2027 |

## Library Capital Fund Resources
## Capital Project Fund 330

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 258,538 | $ 302,051 | $ 175,000 | $ 86,000 | -51% |
| Interest | 12,374 | 9,576 | 5,000 | 2,000 | -60% |
| Lease income | 81,000 | 81,000 | - | - | - |
| Donations Non-govt | - | - | - | - | - |
| Transfers In-CMF/BCF | - | - | - | 32,000 | - |
| Transfers In-GF | - | - | - | - | - |
| **Library Capital Fund Total Resources** | **$ 351,912** | **$ 392,627** | **$ 180,000** | **$ 120,000** | **-33%** |

## Library Capital Fund Uses
## Capital Project Fund 330

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlay | $ 49,861 | $ 184,908 | $ 180,000 | $ 120,000 | -33% |
| **Library Capital Fund Total Uses** | **$ 49,861** | **$ 184,908** | **$ 180,000** | **$ 120,000** | **-33%** |
| Ending Fund Balance | $ 302,051 | $ 207,719 | $ - | $ - | |

Notes

| | |
|---|---|
| **Revenue** | Transfer in from Building Contingency fund for library facility improvements |
| **Capital Outlay** | CFP FAC-4 various library facility improvements $120k |

## Municipal Facilities Master Plan
## Capital Project Fund 331

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 296,017 | $ 311,779 | $ 200,000 | $ 80,000 | -60% |
| Interest & Other Earnings | 15,820 | 11,540 | 5,000 | 2,000 | -60% |
| **Capital Fund Total Resources** | **$ 311,837** | **$ 323,319** | **$ 205,000** | **$ 82,000** | **-60%** |


## Municipal Facilities Master Plan
## Capital Project Fund 331


| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Professional Services | $ 58 | $ 174,386 | $ 205,000 | $ - | - |
| **Capital Fund Total Uses** | **$ 58** | **$ 174,386** | **$ 205,000** | **$ -** | **-100%** |
| Ending Fund Balance | $ 311,779 | $ 148,933 | $ - | $ 82,000 | |

Notes

| | |
|---|---|
| **Fund Use** | No planned activities for 2027. Recent use included Facilities and Parks/Rec master plans completed in 2025/2026 |

## Police Capital Fund Resources
## Capital Project Fund 334

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 139,310 | $ 73,376 | $ 65,000 | $ 35,000 | -46% |
| Donations/Interest | 6,241 | 887 | 500 | 400 | -20% |
| **Police Capital Fund Total Resources** | **$ 145,551** | **$ 74,263** | **$ 65,500** | **$ 35,400** | **-46%** |

## Police Capital Fund Uses
## Capital Project Fund 334

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlay | $ 72,175 | $ 5,375 | $ 65,500 | $ 35,400 | -46% |
| **Police Capital Fund Total Uses** | **$ 72,175** | **$ 5,375** | **$ 65,500** | **$ 35,400** | **-46%** |
| Ending Fund Balance | $ 73,376 | $ 68,888 | $ - | $ - | |

Notes

| | |
|---|---|
| **Capital Outlay** | Police Capital Needs such as purchases for vehicles, equipment, or building improvements not anticipated for current year expense in General Fund. Historically funded via substantial donations from Rudeen Development |

## Community Messaging Fund
## Capital Project Fund 335

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 98,417 | $ 103,676 | $ 107,000 | $ 110,000 | 3% |
| Interest & Other Earnings | 5,259 | 4,463 | 3,000 | 2,500 | -17% |
| Other Financing Sources, Transfer-in | - | - | - | - | - |
| **Community Messaging Fund Total Resources** | **$ 103,676** | **$ 108,139** | **$ 110,000** | **$ 112,500** | **2%** |

## Community Messaging Fund
## Capital Project Fund 335

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlay | - | - | 110,000 | - | - |
| **Community Messaging Fund Total Uses** | **$ -** | **$ -** | **$ 110,000** | **$ -** | **-** |
| Ending Fund Balance | $ 103,676 | $ 108,139 | $ - | $ 112,500 | |

Notes

| | |
|---|---|
| **Fund Use** | No proposed activity in 2027. Fund was created to construct two messaging signs in the City. First was built in 2017. A location for the other has not be determined. If no other use is evident, transfer back to General Fund is recommended. |

## Underground Utility Fund
## Capital Project Fund 336

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 89,661 | $ 118,116 | $ 120,000 | $ 173,000 | 44% |
| Interest & Other Earnings | 3,456 | 2,932 | 2,500 | 2,000 | -20% |
| Transfer In - General Fund | 25,000 | 25,000 | 25,000 | 25,000 | 0% |
| **Underground Utility Capital Fund Total Resources** | **$ 118,117** | **$ 146,048** | **$ 147,500** | **$ 200,000** | **36%** |

## Underground Utility Fund
## Capital Project Fund 336

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlay | $ - | $ - | $ 147,500 | $ 200,000 | - |
| **Underground Utility Capital Fund Total Resources** | **$ -** | **$ -** | **$ 147,500** | **$ 200,000** | **-** |
| Ending Fund Balance | $ 118,116 | $ 146,049 | $ - | $ - | |

Notes

| | |
|---|---|
| **Capital Outlay** | Fund dedicated to undergrounding overhead utilities. Most recent use was at the corner of Country Vista and Liberty Lake Rd as part of 2022-2023 Trailhead improvements. No activity planned for 2027, however budgeting the full balance provides flexibility to take advantage of opportunities as they present themselves |

**Building Contingency Fund**
**Capital Project Fund 337**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 125,400 | $ 131,514 | $ 135,000 | $ 140,000 | 4% |
| Interest & Other Earnings | 6,114 | 5,187 | 4,000 | 3,200 | -20% |
| Other Financing Sources, Transfer-in | - | - | - | - | - |
| **Building Contingency Fund Total Resources** | **$ 131,514** | **$ 136,701** | **$ 139,000** | **$ 143,200** | **3%** |

**Building Contingency Fund**
**Capital Project Fund 337**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlay | $ - | $ - | $ 139,000 | $ 111,200 | -20% |
| Transfer Out-330 Lib Cap | $ - | $ - | $ - | $ 32,000 | - |
| **Building Contingency Fund Total Uses** | **$ -** | **$ -** | **$ 139,000** | **$ 143,200** | **3%** |
| Ending Fund Balance | $ 131,514 | $ 136,702 | $ - | $ - | |

Notes

| | |
|---|---|
| **Capital Outlay** | $32k transfer to Library Capital Fund for facility upgrades. Fund was estblished to account for unexpected expenses related to facilities. Most recent uses were garage door repair at PD and emergency roof repairs which occurred at both Library and the old Trailhead building. |

## Trailhead Improvements Project Fund
## Capital Project Fund 338

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 876,785 | $ 46,056 | $ - | $ - | - |
| Interest & Other Earnings | 6,189 | 180 | - | - | - |
| Transfer In - REET 1 | 400,000 | 700,000 | - | 150,000 | - |
| Transfer In - Golf Ops | 70,000 | 300,000 | 443,924 | 273,842 | -38% |
| Transfer In - Tourism Capital | - | 500,000 | - | - | - |
| **Trailhead Improvements Project Capital Fund Total Resources** | **$ 1,352,974** | **$ 1,546,236** | **$ 443,924** | **$ 423,842** | **-5%** |

## Trailhead Improvements Project Fund
## Capital Project Fund 338

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlay | $ 862,975 | $ 589,358 | $ - | $ - | - |
| Debt Service | 443,942 | 943,952 | 443,924 | 423,842 | -5% |
| **Trailhead Improvements Project Capital Fund Total Uses** | **$ 1,306,917** | **$ 1,533,310** | **$ 443,924** | **$ 423,842** | **-5%** |
| Ending Fund Balance | $ 46,056 | $ 12,927 | $ - | $ - | |

Notes

**Capital Outlay**

Golf course revenues continue to outpace expectations and covered the full bond payment in 2026. Including REET 1 contingency for portion of bond payment, but don’t anticipate the need to use it.

## Stormwater Utility Fund Resources
## Fund 410

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 92,773 | $ 90,920 | $ 120,000 | $ 135,000 | 13% |
| Stormwater Utility Revenue | 95,536 | 104,123 | 90,000 | 100,000 | 11% |
| WA ST Dept Of Ecology | 32,213 | - | - | - | - |
| Interest & Other Earnings | 5,188 | 4,627 | 3,000 | 3,500 | 17% |
| **Stormwater Utility Fund Total Resources** | **$ 225,710** | **$ 199,670** | **$ 213,000** | **$ 238,500** | **12%** |

## Stormwater Utility Fund Uses
## Fund 410

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 4,691 | $ 2,009 | $ 26,500 | $ 24,640 | -7% |
| Benefits | 3,307 | 1,968 | 4,470 | 15,963 | 257% |
| Supplies | 1,840 | 6,851 | 6,700 | 7,500 | 12% |
| Utilities/Prof Services | 57,868 | 56,285 | 62,000 | 66,000 | 6% |
| Capital Outlays | 67,084 | - | 113,330 | 21,160 | -81% |
| **Stormwater Utility Fund Total Uses** | **$ 134,790** | **$ 67,113** | **$ 213,000** | **$ 135,263** | **-36%** |
| Ending Fund Balance | $ 90,920 | $ 132,556 | $ - | $ 103,237 | |

Notes

| | |
|---|---|
| **Revenue** | Annual services fees charged to Stormwater Drainage service area. Additional fees are charged by amount of impervious surface area of developed property. Revenue collected provide for development, maintenance and control of surface water and storm drainage |
| **Salaries and Benefits** | Street operations crew will charge time to Stormwater Fund when working on swales, drainage and street sweeping |
| **Capital Outlays** | CFP TR-1 street tree replacement allocation $21k |

## Aquifer Protection Fund Resources
## Fund 411

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 205,102 | $ 231,118 | $ 250,000 | $ 115,000 | -54% |
| Real & Personal Property Taxes-Aquifer Protection | 31,122 | 64,138 | 60,000 | 63,000 | 5% |
| WA ST Dept Of Ecology | 32,212 | - | - | - | - |
| Interest & Other Earnings | 9,549 | 8,102 | 7,500 | 5,000 | -33% |
| **Aquifer Protection Fund Total Resources** | **$ 277,985** | **$ 303,358** | **$ 317,500** | **$ 183,000** | **-42%** |

## Aquifer Protection Fund Uses
## Fund 411

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Outlays | 46,868 | 37,403 | 289,670 | 21,160 | -93% |
| **Aquifer Protection Fund Total Uses** | **$ 46,868** | **$ 37,403** | **$ 289,670** | **$ 21,160** | **-93%** |
| Ending Fund Balance | $ 231,118 | $ 265,954 | $ 27,830 | $ 161,840 | |

Notes

| | |
|---|---|
| **Revenue** | County collects $1.25 per month for both water and sewer connections along with property taxes to finance the protection, preservation, and rehabilitation of groundwater. Program was renewed in August 2025. City receives allocation of unused fees from County |
| **Capital Outlays** | CFP SW-4 irrigation replacement allocation $21k |

**Golf Operations Fund Resources**
**Enterprise Fund 420**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 500,736 | $ 418,791 | $ 500,400 | $ 220,400 | -56% |
| Charges for Services | 1,180,126 | 1,397,338 | 1,322,300 | 1,489,000 | 13% |
| Other- Miscellaneous Revenues (includes equipment rentals) | 169,270 | 196,357 | 239,200 | 258,200 | 8% |
| Interest & Other Earnings | 11,228 | 4,087 | 3,000 | 3,000 | 0% |
| **Golf Operations Fund Total Resources** | **$ 1,861,360** | **$ 2,016,573** | **$ 2,064,900** | **$ 1,970,600** | **-5%** |

**Golf Operations Fund Uses**
**Enterprise Fund 420**

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 306,984 | $ 357,366 | $ 600,800 | $ 655,530 | 9% |
| Benefits | 114,723 | 131,236 | 163,570 | 282,174 | 73% |
| Supplies | 294,498 | 351,215 | 346,800 | 387,300 | 12% |
| Services & Charges | 300,047 | 327,569 | 288,000 | 347,500 | 21% |
| Capital Outlays | 356,318 | 85,926 | 122,000 | 2,000 | -98% |
| Other Financing Uses, Transfers-Out | 70,000 | 300,000 | 443,924 | 273,842 | -38% |
| **Golf Operations Fund Total Uses** | **$ 1,442,570** | **$ 1,553,312** | **$ 1,965,094** | **$ 1,948,346** | **-1%** |
| Ending Fund Balance | $ 418,790 | $ 463,261 | $ 99,806 | $ 22,254 | |

**Revenues** Continue to see positive revenue trends across the board at the Trailhead Facility. Chavelitas Restaurant opened in Fall 2025.

**Salaries and Benefits** 3% COLA increase plus 2% step. Programming benefit increases based on rates, election changes, and ongoing reallocations

**Capital Outlays** No CFP items for 2027. Budgeting $274k for Trailhead bond payment, but anticipate making the full payment from Golf Ops in December 2027

| Position Summary | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| **Pro Shop** | | | | | |
| *Full Time* | | | | | |
| Golf Professional | 1 | 1 | 1 | 1 | **0%** |
| Assitant Pro | 1 | 1 | 1 | 1 | **0%** |
| Golf Leads | 3 | 3 | 4 | 4 | **0%** |
| **Total FTE Positions** | **4** | **5** | **6** | **6** | **0%** |
| *Part Time* | | | | | |
| Pro Shop | 3 | 2 | 2 | 2 | **0%** |
| **Course Maintenance** | | | | | |
| *Full Time* | | | | | |
| Crew Lead | 2 | 2 | 2 | 2 | **0%** |
| **Total FTE Positions** | **2** | **2** | **2** | **2** | **0%** |
| *Part Time* | | | | | |
| Seasonals | 4 | 4 | 4 | 4 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 420 Golf Operations Fund Revenues

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 308 31 04 20 | Golf Cash Drawer Committed | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 400.00 | |
| 308 41 04 20 | Golf Cash Drawer Committed | 400.00 | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 308 51 04 20 | Beginning Assigned Cash And Investments | 507,692.65 | 500,336.49 | 418,791.14 | 463,261.11 | 500,000.00 | 220,000.00 | |
| 308 | Beginning Balances | 508,092.65 | 500,736.49 | 418,791.14 | 463,261.11 | 500,400.00 | 220,400.00 | |
| 341 70 00 00 | Pro Shop Sales | 139,674.29 | 181,893.98 | 218,536.72 | 211,763.94 | 215,000.00 | 260,000.00 | All major revenue streams continue to see steady increases year over year kd |
| 341 70 00 01 | Event Credit Deposits/Redeemed | 3,960.05 | 6,600.33 | 6,828.89 | 8,496.13 | 0.00 | 6,500.00 | |
| 347 30 00 03 | Season Passes | 35,170.60 | 32,205.91 | 39,653.51 | 14,356.11 | 35,000.00 | 35,000.00 | |
| 347 30 00 04 | Green Fees | 493,159.90 | 622,738.47 | 700,441.50 | 731,502.04 | 620,000.00 | 675,000.00 | |
| 347 30 00 05 | Gift Card Purchase/Redeemed | 13,196.94 | 6,221.73 | 16,535.59 | -2,129.50 | 0.00 | 0.00 | |
| 347 30 00 06 | Lesson & Clinic Fees | 19,527.02 | 24,947.10 | 27,845.02 | 30,099.88 | 26,000.00 | 30,000.00 | |
| 347 30 00 07 | Driving Range Fees | 173,417.10 | 192,755.45 | 254,760.52 | 323,264.17 | 250,000.00 | 310,000.00 | |
| 347 30 00 08 | Golf Cart Trail Fees | 4,245.40 | 4,808.43 | 5,200.99 | 4,691.77 | 5,000.00 | 5,000.00 | |
| 347 30 00 09 | Promo Card Purchase/Redeemed | 0.00 | 0.00 | 0.00 | 5,486.41 | 0.00 | 0.00 | |
| 347 30 00 10 | School Driving Range Fees | 2,662.98 | 1,377.42 | 1,926.60 | 2,935.76 | 1,300.00 | 2,500.00 | |
| 347 30 00 11 | Tax Collected On Sales | 86,066.34 | 106,498.38 | 125,608.86 | 131,632.16 | 115,000.00 | 115,000.00 | |
| 347 30 00 12 | Golf Simulator | 0.00 | 79.02 | 0.00 | 0.00 | 55,000.00 | 50,000.00 | |
| 340 | Charges For Services | 971,080.62 | 1,180,126.22 | 1,397,338.20 | 1,462,098.87 | 1,322,300.00 | 1,489,000.00 | |
| 362 00 00 00 | Golf Club Rentals | 3,116.34 | 6,144.83 | 6,091.92 | 5,181.47 | 5,800.00 | 5,000.00 | |
| 362 00 00 01 | Pull Cart Fees | 8,698.05 | 10,589.13 | 13,782.09 | 13,238.50 | 12,000.00 | 13,000.00 | |
| 362 00 00 02 | Golf Cart Rental Fees | 108,463.41 | 135,615.79 | 158,086.31 | 153,056.40 | 150,000.00 | 160,000.00 | |
| 362 00 00 03 | Restaurant Lease - Chavelitas | 0.00 | 0.00 | 11,207.75 | 60,619.80 | 67,000.00 | 80,000.00 | Increase based on avg rent+commission in 2026 kd |
| 362 00 00 06 | Finn Scooter Rental | 774.71 | 637.93 | 256.00 | 0.00 | 200.00 | 0.00 | NB, no cost to city for equipment kd |
| 362 00 00 07 | Restaurant Lease Avista | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | 0.00 | NB included in restaurant lease line item kd |
| 362 00 00 08 | Space And Facilities Rentals (short term) | 2,026.00 | 16,162.50 | 6,825.00 | 0.00 | 0.00 | 0.00 | |
| 369 81 04 20 | Cash Overages/Shortage | 34.54 | 119.74 | 108.00 | 1,055.49 | 0.00 | 0.00 | |
| 369 91 00 01 | Other Miscellaneous Revenue | 215.02 | 0.00 | 0.00 | 300.00 | 200.00 | 200.00 | |
| 360 | Miscellaneous Revenue | 123,328.07 | 169,269.92 | 196,357.07 | 233,451.66 | 239,200.00 | 258,200.00 | |
| 361 11 04 20 | Investment Interest | 17,597.02 | 11,228.28 | 4,087.29 | 3,709.05 | 3,000.00 | 3,000.00 | |
| 361 | Investment Interest | 17,597.02 | 11,228.28 | 4,087.29 | 3,709.05 | 3,000.00 | 3,000.00 | |
| TOTAL REVENUES: | | 1,620,098.36 | 1,861,360.91 | 2,016,573.70 | 2,162,520.69 | 2,064,900.00 | 1,970,600.00 | |

## 420 Golf Operations Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 576 61 10 08 | Golf-Overtime | 4,720.44 | 7,817.63 | 9,574.36 | 11,232.39 | 9,000.00 | 4,500.00 | |
| 576 61 10 13 | Salaries & Wages-Golf | 249,521.09 | 299,166.43 | 347,791.77 | 476,608.46 | 591,800.00 | 651,030.00 | Ongoing reallocation between parks and golf to reflect actual activity kd |
| 010 | Salaries and Wages | 254,241.53 | 306,984.06 | 357,366.13 | 487,840.85 | 600,800.00 | 655,530.00 | |
| 576 61 20 01 | Golf-Social Security & Medicare | 4,505.77 | 5,210.35 | 6,697.65 | 7,159.03 | 7,000.00 | 13,259.00 | |
| 576 61 21 05 | Golf-Retirement | 29,701.05 | 36,036.12 | 40,025.72 | 55,332.66 | 48,000.00 | 85,549.00 | |
| 576 61 22 04 | Golf-Medical/Life/LTD | 28,548.67 | 50,187.94 | 56,124.94 | 81,042.72 | 65,000.00 | 120,893.00 | Anticipate 11% increase in rates for 2027, reallocating additional expenses from parks to reflect actual activity kd |
| 576 61 23 02 | Golf-Labor & Industries | 7,484.49 | 9,307.94 | 13,551.46 | 14,462.66 | 9,800.00 | 28,769.00 | |
| 576 61 24 08 | Golf OT-Paid Family And Medical Leave | 10.24 | 16.51 | 25.11 | 35.99 | 20.00 | 20.00 | |
| 576 61 24 13 | Golf-Paid Family And Medical Leave | 544.05 | 630.57 | 911.26 | 1,457.39 | 750.00 | 2,254.00 | |
| 576 61 28 09 | HRA VEBA | 11,455.00 | 13,333.33 | 13,900.00 | 29,033.33 | 33,000.00 | 31,430.00 | |
| 020 | Personnel Benefits | 82,249.27 | 114,722.76 | 131,236.14 | 188,523.78 | 163,570.00 | 282,174.00 | |
| 553 60 31 20 | Weed Control Supplies | 1,177.45 | 1,246.90 | 136.13 | 3,468.29 | 1,300.00 | 1,300.00 | N/C |
| 576 61 30 00 | Equipment Supplies | 4,334.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 576 61 31 00 | Pro Shop Supplies | 22,601.06 | 21,667.22 | 32,991.74 | 23,132.60 | 35,000.00 | 35,000.00 | |
| 576 61 31 02 | Uniforms Shirts | 1,814.48 | 1,540.51 | 1,613.67 | 2,085.04 | 2,000.00 | 2,000.00 | |
| 576 61 31 03 | Maintenance Supplies | 27,984.69 | 28,947.57 | 36,539.26 | 27,055.38 | 40,000.00 | 40,000.00 | N/C |
| 576 61 31 04 | Facilities - Supplies_Trailhead | 9,380.11 | 4,659.49 | 10,268.36 | 7,148.84 | 9,500.00 | 15,000.00 | Increased to reflect current usage rate. BT |
| 576 61 32 00 | Golf Course-Fuel Consumed | 35,105.71 | 11,149.55 | 13,832.43 | 15,311.17 | 14,000.00 | 14,000.00 | N/C |
| 576 61 34 01 | Pro Shop Merchandise | 129,995.64 | 180,564.63 | 196,382.64 | 222,824.43 | 195,000.00 | 230,000.00 | Increase reflective of revenue kd |
| 576 65 31 01 | Maintenance Of Golf Course | 60,284.89 | 44,722.18 | 59,450.90 | 38,192.15 | 50,000.00 | 50,000.00 | N/C |
| 030 | Supplies | 292,678.07 | 294,498.05 | 351,215.13 | 339,217.90 | 346,800.00 | 387,300.00 | |
| 576 61 40 00 | Business & Occupation, Sales Taxes | 91,159.01 | 112,900.01 | 132,882.75 | 134,943.97 | 115,000.00 | 115,000.00 | |
| 576 61 41 00 | Golf Pro Shop-Professional Services | 9,568.98 | 12,652.05 | 2,828.48 | 6,895.18 | 10,000.00 | 8,000.00 | |
| 576 61 41 01 | Professional Services-Bank Fees | 27,797.41 | 34,655.76 | 41,650.91 | 38,498.37 | 38,000.00 | 42,000.00 | |
| 576 61 41 02 | Unemployment Claims-Golf Course | 1,821.64 | 0.00 | 1,160.39 | 0.00 | 2,000.00 | 2,000.00 | |
| 576 61 41 03 | Facilities - Professional Services_Trailhead | 9,918.67 | 23,727.76 | 42,028.88 | 33,673.17 | 7,500.00 | 40,000.00 | Significant Increase to reflect usage rate. BT |
| 576 61 42 01 | Golf Pro Shop-Telephone,Internet,Postage | 7,104.64 | 9,481.91 | 10,611.75 | 8,168.45 | 10,500.00 | 10,500.00 | |
| 576 61 43 01 | Golf Travel-Lodging,Meals,Mileage | 2,664.57 | 931.87 | 3,871.81 | 1,338.61 | 9,000.00 | 9,000.00 | N/C |
| 576 61 46 00 | Golf-Insurance | 32,769.89 | 13,634.32 | 25,365.80 | 26,438.00 | 28,000.00 | 28,000.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 420 Golf Operations Fund Expenses

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 576 61 47 00 | Facilities - Utilities_Trailhead | 32,410.97 | 43,413.11 | 39,450.19 | 49,712.47 | 35,000.00 | 60,000.00 | Significant increase to reflect restuarant opening and higher energy costs. Restuarant reimburses city direct. BT |
| 576 61 49 01 | Golf-Dues,Subscriptions,Mbrships | 4,681.58 | 11,312.72 | 8,108.00 | 10,877.66 | 15,000.00 | 15,000.00 | N/C |
| 576 65 41 00 | Professional Services-Golf Greens | 26,314.77 | 37,337.82 | 19,610.06 | 11,640.69 | 18,000.00 | 18,000.00 | N/C |
| 040 | Services | 246,212.13 | 300,047.33 | 327,569.02 | 322,186.57 | 288,000.00 | 347,500.00 | |
| 576 | Park Facilities | 875,381.00 | 1,016,252.20 | 1,167,386.42 | 1,337,769.10 | 1,399,170.00 | 1,672,504.00 | |
| 070 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 594 76 60 05 | Small_Attrative Items - Golf | 2,667.26 | 1,467.46 | 803.57 | 1,040.53 | 2,000.00 | 2,000.00 | N/C |
| 594 76 62 00 | Golf-Buildings & Structures | 18,780.60 | 67,575.37 | 25.00 | 20,710.00 | 0.00 | 0.00 | |
| 594 76 63 03 | Golf-Other Improvements | 4,290.39 | 7,412.00 | 0.00 | 0.00 | 20,000.00 | 0.00 | NB |
| 594 76 64 00 | Golf-Furniture,Computers&Equip | 118,342.62 | 114,525.70 | 85,097.60 | 136,721.32 | 100,000.00 | 0.00 | NB |
| 594 76 64 02 | Golf Carts - Furniture,Computers&Equip | 0.00 | 165,337.04 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 060 | Captial Outlays | 144,080.87 | 356,317.57 | 85,926.17 | 158,471.85 | 122,000.00 | 2,000.00 | |
| 594 | Capital Expenditures | 144,080.87 | 356,317.57 | 85,926.17 | 158,471.85 | 122,000.00 | 2,000.00 | |
| 597 01 03 38 | Transfer Out Trailhead Improvements Project Fund | 99,900.00 | 70,000.00 | 300,000.00 | 86,000.00 | 443,924.00 | 273,842.00 | Annual bond payment. With continued increase in revenues over expenses, full bond payment is still anticipated in 2027 kd |
| 050 | Intergovernmental Services and Other | 99,900.00 | 70,000.00 | 300,000.00 | 86,000.00 | 443,924.00 | 273,842.00 | |
| 597 | Transfers Out | 99,900.00 | 70,000.00 | 300,000.00 | 86,000.00 | 443,924.00 | 273,842.00 | |
| 508 31 04 20 | Golf Cash Drawer Committed | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 400.00 | |
| 508 51 04 20 | Ending Assigned Cash And Investments | 0.00 | 0.00 | 0.00 | 0.00 | 99,406.00 | 21,854.00 | |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 99,806.00 | 22,254.00 | |
| TOTAL EXPENDITURES: | | 1,119,361.87 | 1,442,569.77 | 1,553,312.59 | 1,582,240.95 | 2,064,900.00 | 1,970,600.00 | |

## Unemployment Fund
## Internal Service Fund 501

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Interfund Insurance Premiums | 1,469 | 5,386 | 15,000 | 15,000 | 0% |
| **Unemployment Fund Total Resources** | **$ 1,469** | **$ 5,386** | **$ 15,000** | **$ 15,000** | **0%** |

## Unemployment Fund Uses
## Internal Service Fund 501

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Unemployment Claims | $ 1,469 | $ 5,386 | $ 15,000 | $ 15,000 | 0% |
| **Unemployment Fund Total Uses** | **$ 1,469** | **$ 5,386** | **$ 15,000** | **$ 15,000** | **0%** |

Notes

The City self insures for unemployment and has seen substantial costs savings year over year

## Medical Reimbursement (Bridge) Fund
## Internal Service Fund 502

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 173,310 | $ 149,944 | $ 120,000 | $ 98,000 | -18% |
| Interest & Other Earnings | 7,183 | 5,359 | 5,000 | 2,000 | -60% |
| Transfer In - General Fund | 23,426 | - | 50,000 | 25,000 | -50% |
| **Medical Reimbursement Fund Total Resources** | **$ 203,919** | **$ 155,303** | **$ 175,000** | **$ 125,000** | **-29%** |


## Medical Reimbursement (Bridge) Fund
## Internal Service Fund 502


| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Health Insurance Services | $ 53,975 | $ 36,707 | $ 175,000 | $ 125,000 | -29% |
| **Medical Reimbursement Fund Total Uses** | **$ 53,975** | **$ 36,707** | **$ 175,000** | **$ 125,000** | **-29%** |

Notes

| | |
|---|---|
| **Fund Use** | Reimbursement fund for employees that have out of pocket medical expenses once their deductible has been met. Fund is reset to $125 for 2027 |

## Custodial Fund-State of Washington Collections/remittances
## Custodial Fund 630

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Remittances | 66,545 | 60,888 | 81,000 | 81,000 | 0% |
| **Custodial Fund Total Resources** | **$ 66,545** | **$ 60,888** | **$ 81,000** | **$ 81,000** | **0%** |

## Custodial Fund-State of Washington Collections/remittances
## Custodial Fund 630

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Government Services | $ 66,545 | $ 61,888 | $ 81,000 | $ 81,000 | 0% |
| Fund Balance | - | - | - | - | - |
| **Custodial Fund Total Resources** | **$ 66,545** | **$ 61,888** | **$ 81,000** | **$ 81,000** | **0%** |

Notes

| | |
|---|---|
| **Fund Use** | Non revenue/non expense. Established per GASB84/State Auditors guidelines for remittances to State Treasurer temporarily held with the City. |

## Police Department Evidence Custodial Fund
## Custodial Fund 631

| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| PD Evidence Deposits | N/A | N/A | - | 30,000 | - |
| **Custodial Fund Total Resources** | **$ -** | **$ -** | **$ -** | **$ 30,000** | **-** |


## Police Department Evidence Custodial Fund
## Custodial Fund 631


| Account Description | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| PD Evidence Disbursements | N/A | N/A | $ - | $ 30,000 | - |
| Transfers to General Fund | - | - | - | - | - |
| **Custodial Fund Total Resources** | **$ -** | **$ -** | **$ -** | **$ 30,000** | **-** |

Notes

| | |
|---|---|
| **Fund Use** | Fund was established in 2026 as part of the Police Department's accreditation process to properly process and account for funds and/or assets seized during investigations/arrests. $30k allocation for 2027 is a placeholder for potential activity |




# 2027-2032

# Capital Facilities Plan (DRAFT)

# October 6, 2026

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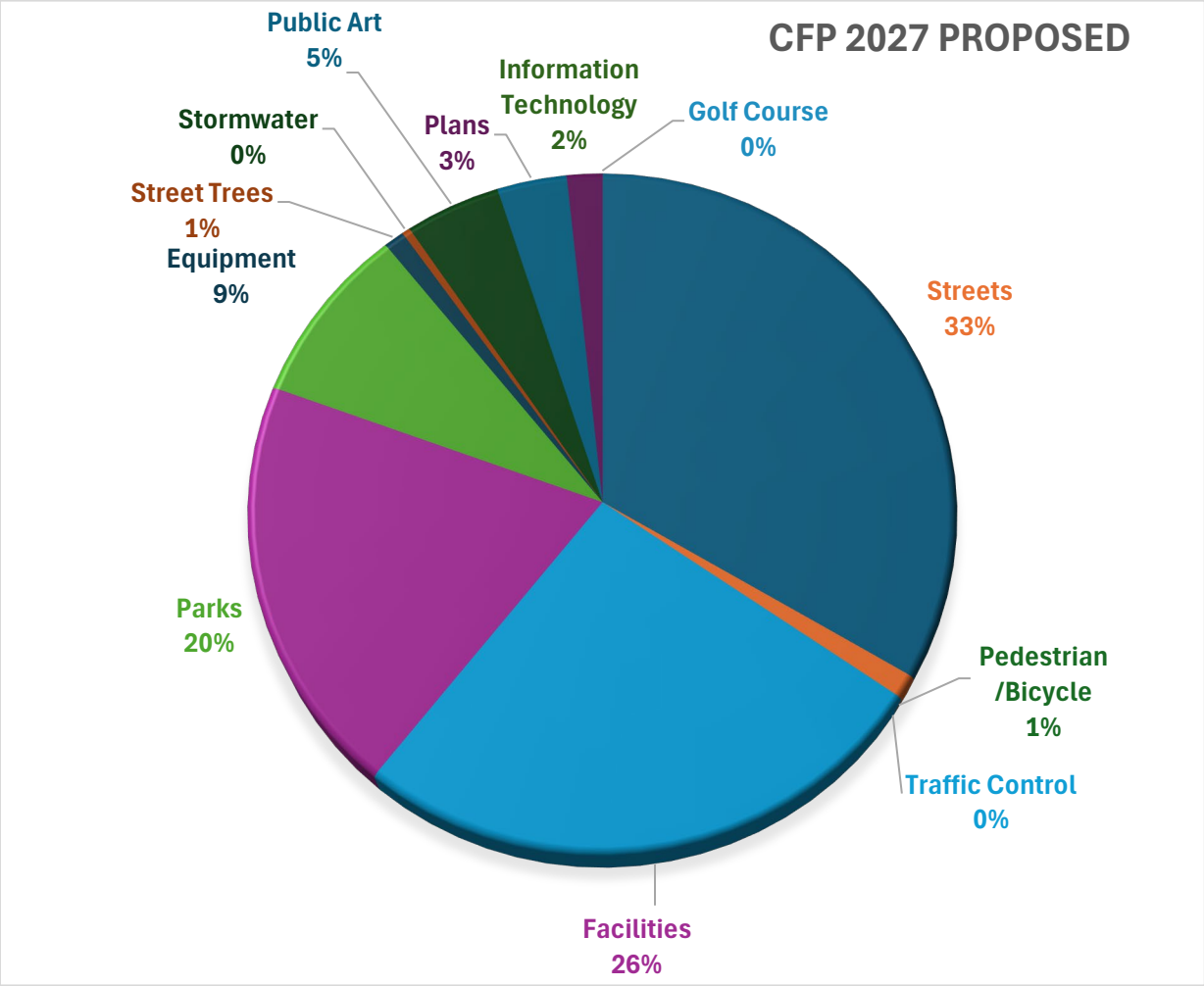
**2027 – 2032**

**CAPTITAL FACILITIES PLAN EXECUTIVE SUMMARY**

The City of Liberty Lake Capital Facilities Plan (CFP) is a planning document adopted annually and incorporated by reference into the City of Liberty Lake Comprehensive Plan. The CFP identifies the City's planned capital investments, including new projects, facility improvements, infrastructure investments, and asset management activities, anticipated over the next six years.

The 2027 Capital Facilities Plan identifies proposed capital investments for 2027 through 2032 and is intended to serve as a long-term framework for prioritizing and funding the City's capital needs. Capital projects identified for 2027 are reflected in the City of Liberty Lake Proposed 2027 Budget, which will be reviewed and adopted concurrently with the Capital Facilities Plan. Any amendments made by the City Council to the 2027 Capital Facilities Plan that affect funding or project appropriations will be incorporated into the final adopted budget.

The chart below summarizes the areas of proposed capital investment for the City of Liberty Lake in 2027.



All cost estimates included in the proposed Capital Facilities Plan (CFP) reflect the anticipated full cost of each project, including design, right-of-way acquisition where applicable, construction, inspection, and contingency. The 2027 CFP was developed using the adopted 2026-2031 Capital Facilities Plan as a baseline, with modifications based on updated project scopes, current cost information, revised project priorities, and the Council-adopted 2027-2032 Transportation Improvement Program.

In 2026, the City completed a comprehensive Facility Master Plan and a 20-Year Capital Facilities Plan to establish a long-term framework for identifying, prioritizing, and funding the City's capital needs. The recommendations and priorities identified through these planning efforts have been incorporated into this CFP and will serve as the foundation for future annual updates and capital investment decisions. The 20-Year Capital Facilities Plan provides a longer-term perspective beyond the six-year CFP, helping the City identify future capital needs and establish a coordinated approach to maintaining, replacing, and expanding City assets and facilities.

For the 2027 CFP, the City incorporated a Capital Facilities Plan Working Group into the planning and prioritization process. The Working Group included City staff and volunteer community members representing the City's various boards and commissions, providing both technical and community perspectives in evaluating the City's capital needs. The group utilized a project decision matrix with established criteria to evaluate and rank proposed projects based on factors such as public safety, asset condition, service needs, regulatory requirements, community benefit, and overall project priority. This process provides a consistent and transparent approach to prioritizing capital investments and helps ensure that limited available funding is directed toward the City's most critical infrastructure and facility needs. Maintenance allocation line items (i.e. paving, parking lot, pedestrian safety), Information Technology Improvements, Long Range Planning Actions, and equipment capital purchases were not included in the decision matrix during this cycle but may be added in future versions.

As part of this planning process, the City established standardized project classifications to organize capital investments and provide greater clarity regarding the City's overall capital needs. Beginning with the 2027 CFP, projects are organized by the following classifications:

- **Streets**
- **Pedestrian/Bicycle**
- **Traffic Control**
- **Facilities**
- **Parks**
- **Equipment**
- **Street Trees**
- **Stormwater**
- **Public Art**
- **Plans**
- **Information Technology**
- **Golf Course**

Projects previously identified in prior CFPs were reviewed and updated to reflect current project status, available funding, anticipated schedules, and changing City priorities. Portions of projects funded in prior years that remain incomplete have been carried forward, deferred, or adjusted as appropriate.

Parks and Public Facilities maintenance projects reflect prioritized needs identified through the City's asset management program and are intended to protect and extend the useful life of existing

City investments. These projects may include design and engineering, equipment, materials, construction, taxes, and contingency costs, where applicable.

Utilities and transportation capital projects anticipated to be completed by other agencies or private entities have been updated based on information provided by the Liberty Lake Water & Sewer District, Spokane Transit Authority, Centennial Properties, Greenstone, and other applicable project partners.

Funding investments for 2027 in the proposed 2027-2032 Capital Facilities Plan

| 2027 Proposed Capital Investments | |
|---|---|
| **Classification** | **Estimated Cost** |
| **Streets*** | |
| Molter Grind and Overlay – Phase 1(Construction)** | |
| Country Vista Dr Rebuild/Improvements (Design) | |
| Pavement Repair Allocation (Maintenance) | $ 1,827,650 |
| **Pedestrian/Bicycle** | |
| Pedestrian/Bicycle Safety Allocation | |
| Sidewalk Repair/Replacement Allocation | $ 59,565 |
| **Traffic Control** | $ - |
| **Facilities** | |
| Future City Hall Renovation*** | |
| Public Works Site Improvements | |
| Library Facility Improvements | |
| Facility Parking Lot Restoration Allocation | |
| Public Safety Facility Accreditation Plan | $ 1,435,400 |
| **Parks** | |
| Pavilion Park Playground Replacement | |
| Rocky Hill Park Facility and Sidewalk Improvements | |
| Orchard Park Tree Canopy Additions | $ 1,080,800 |
| **Equipment** | |
| Public Works | |
| Public Safety | |
| Parks | $ 471,000 |
| **Street Trees** | |
| Street Tree Replacement Allocation | |
| Roundabout/Median Beatification Allocation | $ 52,900 |
| **Stormwater** | |
| Irrigation System Replacement Allocation | $ 21,160 |
| **Public Art*** | $ 247,000 |
| **Plans** | $ 180,000 |
| **Information Technology** | $ 92,000 |
| **Golf Course** | $ - |
| **Total Capital Investment*** | **$ 5,467,475** |

* Excluding “Projects by Others”

**Projects with grant funding secured

***Projects underway in 2026; $ reflect remaining project funds anticipated to be expended in 2027.

Of the proposed investment, the City has secured $1.1 million in grant funding for fiscal year 2027.

| Glossary and Abbreviations | |
|---|---|
| **Abbreviation** | **Funding Source** |
| CW | Connecting Washington - State Funding |
| STR | Street Operations Fund |
| SCF | Streets Capital Fund |
| SRTC | Spokane Regional Transportation Council (Grant) |
| GOLF | Golf Operations Fund |
| GEN | General Fund |
| HRM | Harvard Road Mitigation Fund |
| LCF | Library Capital Fund |
| LIFT | Local Improvement Financing Tool |
| OTR | Funded by Others |
| REET | Real Estate Excise Tax |
| TIB | Transportation Improvement Broad Grant |
| TIF | Tax Increment Financing |

**2027 -2032 CAPITAL FACILITIES PLAN**

**PROJECT DESCRIPTIONS**

**Street (ST) Preservation/Enhancement Projects:**

**ST-1 Molter Rd Grind and Overlay - Phase 1** **2027**

Grind and overlay preservation project between Mission Avenue and Appleway Avenue, was added based upon poor roadway condition (PCI:50-51). An SRTC grant has been awarded to execute this project.

**ST-2 Country Vista Dr Rebuild/Improvements - Phase 1** **2028**

Improvement costs to include design, construction, inspection, and contingency for pavement replacement (PCI:51-70) and operational corridor improvements to include landscape medians, pedestrian crossings, as may be identified in Network Analysis and Corridor Study, from Liberty Lake Road west to Kramer Road. Design started in 2026.

**ST-3 Country Vista Dr Grind and Overlay** **2028**

Grind and overlay preservation project between Liberty Lake Road and Mission Ave. Combined with ST-2 based on proximity and road condition (PCI<81). Design started in 2026.

**ST-4 Molter Rd Grind and Overlay - Phase 2** **2029**

Grind and overlay preservation project between Country Vista Drive and Mission Ave, was added based upon poor roadway conditions (PCI: 51-59) as well as proximity to local elementary schools.

**ST-5 Sprague Ave Rebuild - Phase 1** **2029**

Originally planned as a grind and overlay preservation project, based on the Geotech analysis, this project is now being planned as full-depth pavement reconstruction project(PCI:32-74) with additional improvements to existing stormwater management (SW-1). Phase 1 of this project will be Molter Road to Gage Road, to be constructed in 2029. Design funds have been included in 2028 to complete the design and bid specs for Phase 1 and complete design for Phase 2.

**ST-6 Country Vista Dr Rebuild/Improvements - Phase 2** **2030**

Improvement costs include design, construction, inspection, and contingency for pavement replacement (PCI:51-61) and operational corridor improvements to include landscape islands, pedestrian crossings, as may be identified in Network Analysis and Corridor Study, from Kramer Road west to City Limits. Design will be undertaken in 2028.

**ST-7 Mission Avenue Grind and Overlay** **2030**

Grind and overlay preservation project located North of I-90 between Storage Facility and Harvard Road (PCI:49-57). Originally planned for 2026 completion, but lack of grant funding has delayed the project.

**ST-8 Sprague Ave Rebuild - Phase 2 2031**
Originally planned as a grind and overlay preservation project, based on the Geotech analysis, this project is now being planned as full-depth pavement reconstruction project (PCI:26-57). Phase 2 of the project, Molter Road to Liberty Lake Road. Design to be completed concurrently with Phase 1 project planned for 2029.

**ST-9 Molter Rd Grind and Overlay - Phase 3 2031**
Grind and overlay preservation project between Country Vista Drive and Sprague Ave, was added based upon poor roadway condition (PCI:36-50) as well as proximity to local elementary schools.

**ST-10 Harvard Rd Grind and Overlay 2032**
Grind and overlay preservation project between Mission Ave and North City Limits was added based upon poor roadway condition (PCI:50-71).

**ST-11 Residential Streets Grind and Overlay Program 2032**
Grind and Overlay projects for the following residential roadways: E Boone Ave (PCI:32), E Broadway Ave (PCI:40), N Homestead Dr (PCI:27), N Mitchell Rd (PCI:54)

**ST-12 Pavement Repair Allocation Annual**
Annual allocation from local streets fund to conduct minor pavement repairs to city streets (Crack sealing, mastic patching, and small batch hot mix asphalt patching.)

**Traffic Control (TC) Enhancement Projects:**

**TC-1 Install Traffic Cameras 2028**
Install traffic camera systems at strategic locations throughout the City, with an emphasis on areas near schools, parks, and other high-pedestrian activity locations. The project will enhance public safety, support traffic monitoring and enforcement efforts, and provide additional data to help identify and address traffic-related concerns.

**TC-2 Liberty Lake/Country Vista Dual EBL Turn Lanes 2029**
Identified as a near term deficiency (E-PM) by Network Analysis completed in 2026. Project will add eastbound turn lane on Liberty Lake Road to alleviate signal backup during PM peak hours. Project could be completed concurrently with ST-2/3 if funds available.

**TC-3 I-90 WB Ramp/Country Vista Roundabout 2031**
Identified as a near term deficiency (E-AM) by Network Analysis completed in 2026. Project will install a two-lane roundabout at the I-90 on/exit ramp at Country Vista Dr just west of Ridgeline High School. Project to be completed concurrently with ST-6.

**Pedestrian Safety (PS) Enhancement Projects:**

**PS-1 Pedestrian Safety Allocation** **Annual**
Funding for annual improvements to pedestrian and bicycle safety throughout city limits. Includes marked crossings, signage, bike lane improvements, and school zone safety equipment.

**PS-2 Sidewalk Repair/Replacement Allocation** **Annual**
Panel Replacement, ADA Ramp Compliance Projects, Panel Grinding, Street Tree Removal/Replacement (Pending budgetary approval)

**Facility (FAC) Preservation/Enhancement Projects:**

**FAC-1 Future City Hall Renovation** **2027**
Complete the final outfitting and closeout of the new City Hall facility at the former Legacy Church location. The project includes remaining facility costs such as furniture, audio visual equipment, and other furnishings and technology necessary to fully equip the renovated building for City operations.

**FAC-2 Public Works Site Improvements** **2027-2028**
Complete the remaining site drainage improvements and additional paving at the Public Works Laydown Yard that were not completed as part of the main building construction in 2023. The project will improve stormwater management, site accessibility, and overall functionality of the yard for PW operations

**FAC-3 Parks and Recreation Facility Renovation** **2028-2032**
Design completed in 2026 for 7,500 SF renovation converting former city hall into Parks and Recreation Facility for programming and administration; Includes overdue updates to various facility systems to include HVAC, Fire Protection, Roofing. Replace concrete walkways (2032)

**FAC-4 Library Facility Improvements** **2027-2032**
Repaint Interior Walls, Replace Interior Lighting Fixtures, Flooring, Signage (2027); Facility Component Replacement (2029); New Library Project Placeholder (2032)

**FAC-5 Public Safety Facility Improvements** **2029-2032**
Replace Ceilings and Carpet, Repaint Interior Walls (2029); Update Site Lighting and Irrigation Systems (2030); HVAC Replacement (2031)

**FAC-6 Facility Parking Lot Restoration Allocation** **2028**
Replace/Restore/Restripe various facility parking lots that have reached the end of useful life. Police Station (2027); City Hall (2028) Parks and Recreation (2029); Rocky Hill Park (2030); Orchard Park (2031)

**FAC-7 Public Safety Facility Accreditation Plan** **2027-2032**
Implement annual facility improvements to address building deficiencies, enhance functionality, and support the City's ability to meet and maintain applicable accreditation standards. Improvements will be prioritized based on facility needs, regulatory requirements, and long-term operational sustainability.

**FAC-8 Parks Maintenance Garage Expansion 2028**

Construct a 3,200-square-foot covered storage building at the Parks Maintenance facility to provide secure, weather-protected storage for lawn maintenance and groundskeeping equipment. The project will improve equipment protection and longevity, increase operational efficiency, and provide organized storage to support the City's ongoing parks maintenance operations.

**Parks (PRK) Preservation/Enhancement Projects:**

**PRK-1 Pavilion Park Improvements 2027-2032**

Replace/Upgrade Playground, Relocate Fallen Heroes Course, Replace Bathroom Doors (2027); Replace Picnic Tables, Upgrade Exterior Lighting (2028); Repaint Pavilion, Replace Fencing (2029); Upgrade Splash Pad (2030); Install Shade Structure over Playground (2031); Upgrade Restrooms/Concession Stand Security System (2032)

**PRK-2 Rocky Hill Park Improvements 2027-2032**

Paint restroom and update security system, ADA updates to north park entrance (2027); Replace barn doors (2028); Update Irrigation system (2029); Replace roof of restroom and picnic shelter, repair concrete walkways (2032)

**PRK-3 Town Square Park Improvements 2029**

Replace the existing security system at Town Square Park in 2029 to improve site security, monitoring, and public safety. The project will modernize outdated equipment and provide a more reliable system to support the protection of park facilities, amenities, and users.

**PRK-4 Orchard Park Improvements 2027-2029**

Expand the park’s tree canopy to provide additional shade, improve the park environment, and enhance long-term landscape quality. The project will include planting additional trees in 2027 and installing a permanent shade structure over the playground in 2029 to improve comfort and usability for park users.

**PRK-5 Ballfield Improvements 2028-2029**

In 2028, expand the existing Verkada security camera system to improve site monitoring, security, and protection of park facilities and users. Install a new backstop structure in 2029 to improve facility safety and help protect parked vehicles from errant balls.

**Street Tree (TR) Preservation/Enhancement Projects:**

**TR-1 Street Tree Replacement Allocation Annual**
Implement an ongoing program for the removal and periodic replacement of damaged, declining, or hazardous street trees throughout the City. The program will maintain a safe and attractive streetscape while preserving and expanding the City's urban tree canopy.

**TR-2 Roundabout/Median Beautification Allocation Annual**
Implement an ongoing program for the periodic replacement of damaged, deteriorated, or missing landscape and hardscape elements throughout City facilities, parks, medians, and other public spaces. The program will maintain safe, functional, and visually appealing public areas while addressing improvements as needed.

**TR-3 Replace Street Trees along E Sprague Ave 2030**
Replace trees removed as part of the Sprague Avenue roadway and stormwater swale reconstruction. The project will restore landscaping and tree canopy along the corridor while supporting the long-term appearance and character of the area. Work to be completed concurrently with ST-5 and SW-1.

**Stormwater (SW) Preservation/Enhancement Projects:**

**SW-1 E Sprague Ave Stormwater Improvements 2029**
To mitigate the lack of existing stormwater infrastructure on Sprague Avenue, and due to right-of-way and topographic constraints, this project will require sheet flowing stormwater to the north side of Sprague Avenue and installing standard swales on the north side of the roadway. Because of the change in design, this project will need to be constructed concurrently with ST-5; design scaled back to upgraded swale system

**SW-2 E Country Vista Dr Stormwater Improvements 2030**
This project, proposed for funding in 2028 in conjunction with Country Vista Rebuild (TP-2), includes the rehabilitation of a stormwater swale and installation of a replacement drywell on the northside of E Country Vista Drive, east of Kramer Parkway, at a natural low point in the roadway where roadway flooding occurs during peak storm events.

**SW-3 Molter/Sprague Stormwater Improvements 2031**
This project proposes installing catch basins at the SW, SE, and NE corners of the Sprague Ave/Molter Rd intersection to convey and collect stormwater to a drywell system for infiltration within the City limits. Existing stormwater flows originating from E Sprague currently travel south along Molter Road into Spokane County. Funding is proposed for construction in 2031, to be completed concurrently with ST-8

**SW-4 Irrigation System Replacement Allocation Annual**
Replace damaged, deteriorated, or obsolete irrigation infrastructure throughout City parks, medians, and landscaped areas on an annual basis. The program will maintain reliable irrigation systems, reduce water loss and maintenance costs, and ensure City landscaping remains healthy and well maintained.

**Equipment (EQ) Capital Leases/Purchases (2027):**

**EQ-1 Leased 12M Motor Grader**
**EQ-2 Leased 926M Loader 1**
**EQ-3 Leased 926M Loader 2**
**EQ-4 Leased 903 Mini Loader**
Bulk leased equipment (3-yr Term) through Western States CAT for street repair and snow/ice removal operations. Next renewal period begins in 2027.

**EQ-5 Replacement Wide Area Mower 2 (Z760R)**
Replace the existing wide-area mower used by the Public Works Roadside Division, which has reached the end of its useful service life. Replacement will provide reliable equipment for efficiently maintaining large areas of turf within City rights-of-way while reducing downtime, maintenance costs, and disruptions to routine roadside maintenance operations.

**EQ-6 Replacement Asphalt Roller**
Upgrade the City's existing asphalt roller to a larger-capacity unit to increase the Public Works Division's ability to complete asphalt maintenance and repair projects with City-owned equipment. The larger roller will improve operational efficiency and compaction quality while reducing the need and cost to rent larger equipment for projects that exceed the capabilities of the current unit.

**EQ-7 Replacement LL-08: POLICE INTERCEPTOR UTILITY**
Replace an existing public safety patrol vehicle that has reached the end of its recommended service life and mileage limitations. Replacement will maintain a reliable and safe vehicle fleet, reduce the risk of service disruption and increased maintenance costs, and ensure public safety personnel have dependable equipment to perform essential City services.

**EQ-8 Replacement LL-15: POLICE INTERCEPTOR UTILITY**
Replace an existing public safety patrol vehicle that has reached the end of its recommended service life and mileage limitations. Replacement will maintain a reliable and safe vehicle fleet, reduce the risk of service disruption and increased maintenance costs, and ensure public safety personnel have dependable equipment to perform essential City services.

**EQ-9 New Equipment JD XUV**
Replace the original Kubota RTV with a John Deere XUV to provide a reliable utility vehicle for Parks operations. The existing Kubota will be reassigned to the Golf Course for use as a range picker, extending the useful life of the City's existing equipment while meeting operational needs across both divisions.

**EQ-10 Replacement Pickup Truck Sonoma**
Replace 2001 GMC Sonoma pickup truck, which has reached the end of its useful service life. Replacement will provide a reliable vehicle for routine parks maintenance, material transport, and daily operations while reducing maintenance costs and the risk of service interruptions.

**EQ-11 New Equipment Trencher Attachment for Toolcat**
Purchase a trencher attachment for the City's existing Toolcat to support irrigation repairs and maintenance throughout City parks and landscaped areas. The attachment will improve staff efficiency and reduce the need to rent specialized equipment for routine irrigation work.

**EQ-12 New Equipment Backhoe Attachment for JD Tractor**
Purchase a backhoe attachment for the City's John Deere tractor to replace the existing Kubota tractor and backhoe attachment as that equipment is rotated out of service. The new attachment will provide versatile excavation and material-handling capabilities for Parks and Public Works maintenance activities while maximizing the use of existing City equipment.

**EQ-13 New Equipment Deck Over Trailer**
Purchase a deck-over trailer to provide the Parks and Golf Course divisions with the capacity to safely transport larger equipment between City facilities and project sites. The trailer will improve operational flexibility and reduce the need to rent or arrange outside transportation for equipment movement.

## Public Art (ART) Projects:

**ART-1 Public Art Installation Allocation Annual**
Establish an annual allocation for the acquisition and installation of new public art throughout the City. Funding will support both capital and non-capital public art opportunities that enhance public spaces, reflect community character, and contribute to the overall quality and identity of Liberty Lake. Funding estimate includes carryover projects from previous year.

**ART-2 Public Art Maintenance Allocation Annual**
Establish an annual maintenance allocation for the preservation and upkeep of existing public art throughout the City. Funding will support routine maintenance, repairs, restoration, and protective treatments necessary to preserve the condition, appearance, and long-term value of the City's public art collection.

## Information Technology (IT) Projects:

**IT-1 Information Technology Upgrades/Maintenance Allocation Annual**
Establish an annual allocation for the maintenance, replacement, and upgrade of City information technology infrastructure and components. Funding will support necessary technology improvements, equipment replacement, and system upgrades to maintain reliable, secure, and effective technology services for City operations.

## Golf Course (GC) Projects:

**GC-1 Restroom Building Renovation 2028**
Renovate the Golf Course restroom building in 2028 to address aging and deteriorating building components and improve functionality for users. Improvements will include interior and exterior painting, repair or replacement of flooring, replacement of exterior doors, and plumbing upgrades.

**Long Range (LR) Planning Capital Projects:**

**LR-1 Comprehensive Emergency Management Plan** **2027**

Develop a comprehensive Emergency Management Plan to establish a coordinated framework for preparing for, responding to, recovering from, and mitigating natural and man-made emergencies affecting the City. The plan will identify critical resources, responsibilities, procedures, and coordination requirements to improve community resilience and continuity of essential City services

**LR-2 Sign Code Amendment** **2027**

Funding for a consultant contract to amend COLL Sign Code Ordinance to address requirements for content neutrality. Consultant work on the Sign Code Amendment is anticipated to be completed in 2025, with staff completing the engagement and adoption process in 2026.

**LR-3 Miscellaneous Comp Plan Elements and Mapping** **2027**

Use of on-call Planning Services to assist with miscellaneous Comp Plan tasks, including but not limited to Critical area Ordinance checklist, mapping, assistance with public engagement materials, policy analyses, in support of the Periodic Comprehensive Plan Update. Cost for this project will be funded through the Comp Plan Periodic Update Grant from Washington Department of Commerce.

**LR-4 Development Code Codification** **2027**

Following the completion of Development Code Update in late 2026, funding is proposed to codify the Development Code within Liberty Lake Municipal Code.

**LR-5 Harvard Road Mitigation Fee Update** **2027**

Following completion of the Periodic Comprehensive Plan Update, with its updated Transportation Element and 20-year Capital Facilities Plan, it will be necessary to update the Harvard Road Mitigation Fee Study along with the Barker Sub Area Plan

**LR-6 Engineering Design Standards Update** **2027**

Following the adoption of the Development Code in 2026, it will be necessary to update our Engineering Design Standards. Funding for this project anticipates utilizing a consultant to update the standards drawings in 2027.

**LR-7 Feasibility Study for Liberty Lake Community Pool** **2029**

Conduct a feasibility study to evaluate the potential development of a community pool in Liberty Lake in response to previous citizen interest. The study would assess potential sites, facility needs, estimated costs, funding options, operational requirements, and overall community demand.

**LR-8 Pavement Scan Update** **2030**

LIDAR Scanning of city streets to determine updated Pavement Condition Index (PCI). Previous scan completed in July of 2025.

**Projects by Others (OT):**

The following transportation capital projects are developer driven and will be constructed by others. They are included in the City's CFP, however, because they are eligible for reimbursement through TIF/LIFT.

**OT-1 Cataldo Extension & Connection, Phase II 2027-2028**
The extension of Cataldo Avenue from the eastern edge of Western States property to connect to Mission Ave and Kramer Parkway is currently inn design and will be constructed in 2027 as part of a planned Centennial Properties Binding Site Plan north of I-90, with requested reimbursement from TIF/LIFT anticipated in 2028. Part of Telido Station Development

**OT-2 Harvest Parkway Extension 2027**
As part of the planned Binding Site Plan north of I-90, Centennial Properties is planning to extend Harvest Parkway south from the knuckle located southeast of Selkirk Middle School, to connect with Cataldo Avenue. That project is currently in design and anticipated to be constructed in 2027. Part of Telido Station Development

**OT-3 North Liberty Lake Plaza 2027**
To be located on the north side of Indiana Avenue, across from Courtyard East Apartments, this plaza and public gathering place is proposed by Greenstone. Site Clearing began in 2026. May stretch into 2027.

**OT-4 Harvard Road & Wellington Traffic Signal 2028**
Greenstone proposes construction of a traffic signal at this intersection in 2028 to manage traffic generated from development in the NOLL District, as well as in Trutina.

**OT-5 Ripples Park 2027**
Site Clearing began in 2026. May stretch into 2027. Located on the norths side of Indiana near Cinema Quattro site.

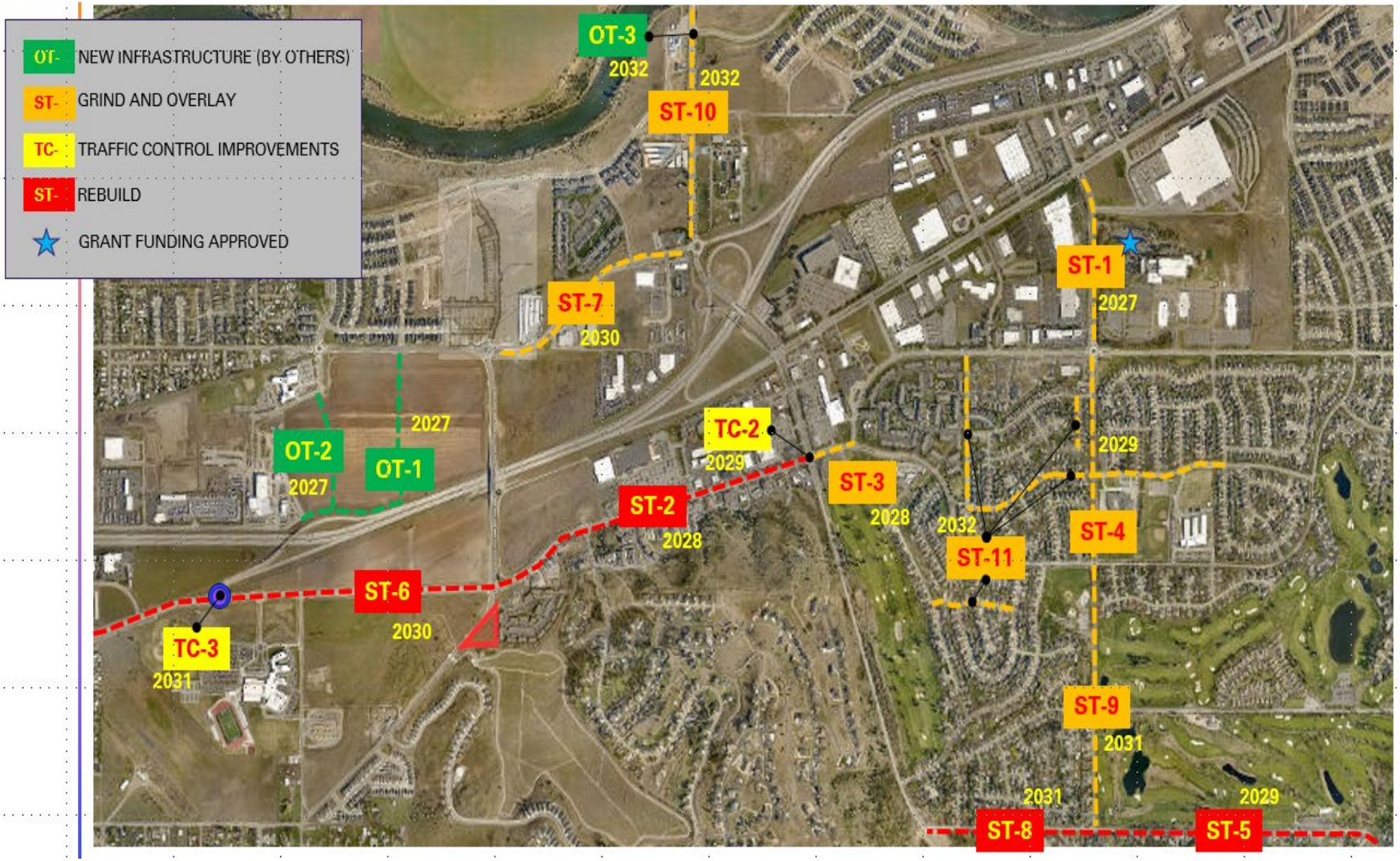
**OT-6 HUB Facility Soccer Field and Parking Expansion 2028**
Construction of additional synthetic turf fields and accompanying parking lots to accommodate various sports like soccer, lacrosse, football, rugby, and ultimate frisbee. Project also includes lighting to extend play into the night to increase availability.

**OT-7 Underground Utility Program Annual**
Liberty Lake Rd, Molter Rd, Mission Ave

**Potential Future Projects List**

| Line No. | Project Type | Description | Location | Fund | Amount |
|---|---|---|---|---|---|
| UF-1 | New Construction | Community/Senior Center | TBD | GF, REET | TBD |
| UF-2 | New Construction | Dog Park | TBD | GF, REET | TBD |
| UF-3 | Enhancement | Fallen Heroes Circuit Course | Orchard Park | GF, REET | TBD |
| UF-4 | Enhancement | Community Gardens | Orchard Park | GF, REET | TBD |
| UF-5 | Enhancement | Parking Lot Expansion | Rocky Hill Park | GF, REET | TBD |
| UF-6 | Enhancement | Splash Pad | Rocky Hill Park | GF, REET | TBD |
| UF-7 | Enhancement | Park Expansion | Town Square | GF, REET | TBD |
| UF-8 | Enhancement | Protected Bike Lanes | TBD | GF, REET | TBD |
| UF-9 | New Construction | Disc Golf Course | TBD | GF | TBD |
| UF-10 | Enhancement | Restroom Facilities | Arboretum | GF | TBD |
| UF-11 | Enhancement | Gazebos | Arboretum | GF | TBD |
| UF-12 | New Construction | New Baseball Fields | TBD | GF | TBD |

# 2027 TRANSPORTATION IMPROVEMENT PROGRAM (TIP) ROADWAY PROJECTS



| SIX YEAR CAPITAL FACILITIES PLAN (2027-2032) | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **STREET (ST) PROJECTS** | | | | | | | | | | | | | | |
| **LINE NO.** | **PROJECT TYPE** | **PROJECT NAME** | **LOCATION** | **FUND SOURCE** | **PRIORITY SCORE (OF 5)** | **CURRENT (2026)** | **PROJECT TOTAL (2027-2032)** | **2027** | **2028** | **2029** | **2030** | **2031** | **2032** | **NOTES:** |
| ST-1 | Preservation | Molter Rd Grind and Overlay - Phase 1 | Appleway Ave to Mission Ave | REET2/SRTC | 4.15 | $ 142,080 | $ 1,480,000 | $ 1,480,000 | | | | | | Local Match: $370K; SRTC Grant: $1,110K |
| ST-2 | Preservation/ Enhancement | Country Vista Dr Rebuild/Improvements - Phase 1 | Kramer Rd to Liberty Lake Rd | REET2/TIB/TBD | 4.44 | $ 147,000 | $ 2,784,193 | $ 243,871 | $ 2,540,322 | | | | | ST-2 and ST-3 to be completed concurrently |
| ST-3 | Preservation | Country Vista Dr Grind and Overlay | Liberty Lake Rd to Mission Ave | REET2/TBD | 4.31 | $ - | $ 328,559 | $ 28,779 | $ 299,780 | | | | | ST-2 and ST-3 to be completed concurrently |
| ST-4 | Preservation | Molter Rd Grind and Overlay - Phase 2 | Mission Ave to Country Vista Ave | REET2/TIB/TBD | 3.57 | $ - | $ 1,964,666 | | $ 210,500 | $ 1,754,166 | | | | |
| ST-5 | Preservation/ Enhancement | Sprague Ave Rebuild - Phase 1 | Molter Rd to East City Limits | REET2/TBD | 3.32 | $ - | $ 2,027,600 | | $ 177,600 | $ 1,850,000 | | | | Design for ST-5 and ST-8 to be completed concurrently. Rebuild to be combined with SW-1 |
| ST-6 | Preservation/ Enhancement | Country Vista Dr Rebuild/Improvements - Phase 2 | West City Limits to Kramer Rd | REET2/TBD | 4.30 | $ 49,000 | $ 1,960,132 | | | $ 210,014 | $ 1,750,118 | | | Moved to 2030 to align with proposed future commercial development in that cooridor. |
| ST-7 | Preservation | Mission Avenue Grind and Overlay | Storage Facility to Harvard Rd | REET2/SRTC | 3.70 | $ 20,186 | $ 1,276,762 | | | | $ 1,276,762 | | | Moved to 2030 following unselected grant application |
| ST-8 | Preservation/ Enhancement | Sprague Ave Rebuild - Phase 2 | Liberty Lake Rd to Molter Rd | REET2 | 3.05 | $ - | $ 2,059,096 | | | | | $ 2,059,096 | | Moved to 2031 to priorize completion ST-5 and ST-6 |
| ST-9 | Preservation | Molter Rd Grind and Overlay - Phase 3 | Country Vista Ave to Sprague Ave | REET2/TIB/TBD | 3.32 | $ - | $ 2,879,842 | | | | $ 252,249 | $ 2,627,593 | | |
| ST-10 | Preservation | Harvard Rd Grind and Overlay | Mission Ave to North City Limits | REET2/TIB/TBD/SRTC | 4.19 | $ - | $ 2,971,217 | | | | | $ 260,253 | $ 2,710,964 | |
| ST-11 | Preservation | Residential Streets Grind and Overlay | City Wide | REET2 | 2.67 | $ - | $ 1,512,312 | | | | | $ 105,510 | $ 1,406,802 | Grind and Overlay projects for the following residential roadways: E Boone Ave, E Broadway Ave, N Homestead Dr, N Mitchell Rd |
| ST-12 | Preservation | Pavement Repair Allocation | City Wide | STR | N/A | $ 100,000 | $ 485,131 | $ 75,000 | $ 77,250 | $ 79,568 | $ 81,955 | $ 84,413 | $ 86,946 | Minor pavement repairs not included in other CFP pavement preservation projects |
| | | | | **TOTAL STREET PROJECTS** | | **$ 458,266** | **$ 21,729,510** | **$ 1,827,650** | **$ 3,305,452** | **$ 3,893,748** | **$ 3,361,084** | **$ 5,136,865** | **$ 4,204,712** | |

| **PEDESTRIAN/BICYCLE SAFETY (PBS) PROJECTS** | | | | | | | | | | | | | | **NOTES:** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PBS-1 | Enhancement | Pedestrian/Bicycle Safety Allocation | City Wide | REET1 | N/A | $ 56,300 | $ 385,291 | $ 59,565 | $ 61,352 | $ 63,193 | $ 65,088 | $ 67,041 | $ 69,052 | Safety Improvements for pedestrian and bicycle infrastructure. Adjusted annually for inflation |
| PBS-2 | Preservation | Sidewalk Repair/Replacement Allocation | City Wide | TBD | N/A | $ - | $ 398,185 | | $ 75,000 | $ 77,250 | $ 79,568 | $ 81,955 | $ 84,413 | Panel Replacement, ADA Ramp Compliance Projects, Panel Grinding, Street Tree Removal/Replacement (Pending budgetary approval) |
| | | | | **TOTAL PEDESTRIAN SAFETY PROJECTS** | | **$ 56,300** | **$ 783,476** | **$ 59,565** | **$ 136,352** | **$ 140,443** | **$ 144,656** | **$ 148,995** | **$ 153,465** | |

| **TRAFFIC CONTROL (TC) PROJECTS** | | | | | | | | | | | | | | **NOTES:** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TC-1 | Enhancement | Install Traffic Cameras | City Wide | GF | 2.77 | $ - | $ 300,000 | | $ 300,000 | | | | | |
| TC-2 | Enhancement | Liberty Lake/Country Vista Dual EBL Turn Lanes | N Liberty Lake Rd / E Country Vista Dr Intersection | REET2 | 3.75 | $ - | $ 1,020,618 | | $ 89,397 | $ 931,221 | | | | Network Analysis proposed project to accommodate near term population growth; should be done concurrently with ST-2/3 |
| TC-3 | Enhancement | I-90 WB Ramp/Country Vista Roundabout | I-90 WB Off Ramp / E Country Vista Dr | REET2/TIF/LIFT | 4.16 | $ - | $ 3,137,161 | | | $ 274,788 | $ 2,862,373 | | | Network Analysis proposed project to accommodate near term population growth; Scheduled to align with Country Vista Dr - Phase 2 (ST-6); Coordinate design with STA bus station |
| | | | | **TOTAL TRAFFIC CONTROL PROJECTS** | | **$ -** | **$ 4,457,779** | **$ -** | **$ 389,397** | **$ 1,206,009** | **$ 2,862,373** | **$ -** | **$ -** | |

| **FACILITY (FAC) PROJECTS** | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LINE NO.** | **PROJECT TYPE** | **PROJECT NAME** | **LOCATION** | **FUND SOURCE** | **PRIORITY SCORE (OF 5)** | **CURRENT (2026)** | **PROJECT TOTAL (2027-2032)** | **2027** | **2028** | **2029** | **2030** | **2031** | **2032** | **NOTES:** |
| FAC-1 | Enhancement | Future City Hall Facility Renovation | 23129 E Mission Ave | GF/REET1 | 2.45 | $ 4,200,000 | $ 1,000,000 | $ 1,000,000 | | | | | | Completion of new city hall facility and former location of Legacy Church($5.4M); majority of renovation completed in 2026 |
| FAC-2 | Enhancement | Public Works Site Improvements | 375 N Kramer Pkwy | REET | N/A | $ 200,000 | $ 200,000 | $ 100,000 | $ 100,000 | | | | | Phased drainage and paving improvements to PW Laydown Yard |
| FAC-3 | Enhancement | Parks and Recreation Facility Renovation | 22710 E Country Vista Dr | GF/REET | 2.76 | $ 100,000 | $ 1,253,322 | $ 100,000 | $ 1,200,000 | | | | $ 53,322 | Design completed in 2027 for 7,500 SF renovation converting former city hall into Parks and Recreation Facility for programming and administration; Includes overdue updates to various facility systems to include HVAC, Fire Protection, Roofing (2028). Replace concrete walkways (2032) |
| FAC-4 | Preservation | Library Facility Improvements | 23123 E Mission Ave | LCF | 3.59 | $ 25,000 | $ 4,465,490 | $ 120,000 | | $ 345,490 | | | $ 4,000,000 | Repaint Interior Walls, Replace Interior Lighting Fixtures, Flooring, Signage (2027); Facility Component Replacement (2029); New Library Project Placeholder (2032) |
| FAC-5 | Preservation | Public Safety Facility Improvements | 23127 E Mission Ave | REET | 2.97 | $ - | $ 1,154,770 | | | $ 754,651 | $ 102,230 | $ 297,889 | | Replace Ceilings and Carpet, Repaint Interior Walls (2029); Update Site Lighting and Irrigation Systems (2030); HVAC Replacement (2031) |
| FAC-6 | Preservation | Facility Parking Lot Restoration Allocation | City-Wide | REET1 | N/A | $ 30,000 | $ 162,204 | $ 36,050 | $ 38,141 | $ 40,353 | $ 15,000 | $ 15,870 | $ 16,790 | Police Station(2027); City Hall (2028) Parks and Recreation (2029); Rocky Hill Park (2030); Orchard Park (2031) |
| FAC-7 | Enhancement | Public Safety Facility Accreditation Plan | 23127 E Mission Ave | REET1 | 2.87 | $ 75,000 | $ 550,711 | $ 79,350 | $ 83,952 | $ 88,822 | $ 93,973 | $ 99,424 | $ 105,190 | Required facility improvements to maintain accreditation standards |
| FAC-8 | Enhancement | Parks Maintenance Garage Expansion | 22710 E Country Vista Dr | REET1 | 1.92 | $ 50,000 | $ 150,000 | | $ 150,000 | | | | | Install 3,200 SF covered storage building for equipment |
| FAC-9 | | | | | | $ - | $ - | | | | | | | |
| FAC-10 | | | | | | $ - | $ - | | | | | | | |
| | | | | **TOTAL FACILITY PROJECTS** | | **$ 4,630,000** | **$ 8,786,497** | **$ 1,435,400** | **$ 1,422,093** | **$ 1,229,316** | **$ 211,203** | **$ 413,183** | **$ 4,175,303** | |

| PARKS (PRK) PROJECTS | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LINE NO. | PROJECT TYPE | PROJECT NAME | LOCATION | FUND SOURCE | PRIORITY SCORE (OF 5) | CURRENT (2026) | PROJECT TOTAL (2027-2032) | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | NOTES: |
| PRK-1 | Enhancement | Pavilion Park Improvements | Pavilion Park | GF/RCO Grant | 3.79 | $ - | $ 1,762,651 | $ 1,000,800 | $ 25,000 | $ 30,000 | $ 442,000 | $ 250,000 | $ 14,851 | Replace/Upgrade Playground, Relocate Fallen Heroes Course, Replace Bathroom Doors (2027); Replace Picnic Tables, Upgrade Exterior Lighting (2028); Repaint Pavilion, Replace Fencing (2029); Upgrade Splash Pad (2030); Install Shade Structure over Playground (2031); Upgrade Restrooms/Concession Stand Security System (2032) |
| PRK-2 | Enhancement | Rocky Hill Improvements | Rocky Hill Park | GF | 2.88 | $ 14,995 | $ 235,506 | $ 50,000 | $ 20,181 | $ 35,200 | | | $ 130,125 | Paint restroom and update security system, ADA updates to north park entrance (2027); Replace barn doors (2028); Update Irrigation system(2029); Replace roof of restroom and picnic shelter, repair concrete walkways(2032) |
| PRK-3 | Enhancement | Town Square Improvements | Town Square Park | GF | 2.88 | $ - | $ 40,632 | | | $ 40,632 | | | | Replace Security System(2029) |
| PRK-4 | Enhancement | Orchard Park Improvements | Orchard Park | GF | 3.03 | $ 180,500 | $ 280,000 | $ 30,000 | | $ 250,000 | | | | Plant additional trees to increase canopy coverage (2027); Install Shade Structure over playground(2029) |
| PRK-5 | Enhancement | Ballfields Improvements | Ballfields | GF | 2.66 | $ - | $ 115,000 | | $ 15,000 | $ 100,000 | | | | Security Cameras (Verkada Expansion)(2028); Install new backstop structure to protect parked vehicles(2029) |
| | | | | TOTAL PARKS PROJECTS | | $ 195,495 | $ 2,433,789 | $ 1,080,800 | $ 60,181 | $ 455,832 | $ 442,000 | $ 250,000 | $ 144,976 | |

| EQUIPMENT (EQ) CAPITAL PURCHASES | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LINE N | PROJECT TYPE | PROJECT NAME | DEPARTMENT | FUND SOURCE | | CURRENT (2026) | PROJECT TOTAL (2027-2032 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | NOTES: |
| EQ-1 | Leased | 12M Motor Grader | Public Works-Streets | STR | N/A | $ 42,000 | $ 292,000 | $ 47,000 | $ 47,000 | $ 47,000 | $ 47,000 | $ 52,000 | $ 52,000 | 3-yr lease starting in 2024. Assumes new lease every 3 years |
| EQ-2 | Leased | 926M Loader 1 | Public Works-Streets | STR | N/A | $ 20,000 | $ 136,000 | $ 22,000 | $ 22,000 | $ 22,000 | $ 22,000 | $ 24,000 | $ 24,000 | 3-yr lease starting in 2024. Assumes new lease every 3 years |
| EQ-3 | Leased | 926M Loader 2 | Public Works-Streets | STR | N/A | $ 20,000 | $ 136,000 | $ 22,000 | $ 22,000 | $ 22,000 | $ 22,000 | $ 24,000 | $ 24,000 | 3-yr lease starting in 2024. Assumes new lease every 3 years |
| EQ-4 | Leased | 903 Mini Loader | Public Works-Streets | STR | N/A | $ 8,000 | $ 56,000 | $ 9,000 | $ 9,000 | $ 9,000 | $ 9,000 | $ 10,000 | $ 10,000 | 3-yr lease starting in 2024. Assumes new lease every 3 years |
| EQ-5 | Replacement | Wide Area Mower 2 (Z760R) | Public Works-Roadside | SCF | N/A | | $ 20,000 | $ 20,000 | | | | | | End of service life replacement |
| EQ-6 | Replacement | Asphalt Roller | Public Works-Streets | SCF | N/A | | $ 60,000 | $ 60,000 | | | | | | Upgrading to larger size to align with increased work load |
| EQ-7 | Replacement | LL-08: POLICE INTERCEPTOR UTILITY | Public Safety | GF | N/A | | $ 80,000 | $ 80,000 | | | | | | End of service life replacement; Replace with Durango |
| EQ-8 | Replacement | LL-15: POLICE INTERCEPTOR UTILITY | Public Safety | GF | N/A | | $ 80,000 | $ 80,000 | | | | | | End of service life replacement; Replace with Durango |
| EQ-9 | New Equipment | JD XUV | Parks | REET | N/A | | $ 48,000 | $ 48,000 | | | | | | Replacing RTV 3; Rotate RTV 3 to Golf |
| EQ-10 | Replacement | Pickup Truck Sonoma | Parks | REET | N/A | | $ 35,000 | $ 35,000 | | | | | | End of service life replacement |
| EQ-11 | New Equipment | Trencher Attachment for Toolcat | Parks | REET | N/A | | $ 10,000 | $ 10,000 | | | | | | New Equipment to account for increased work load |
| EQ-12 | New Equipment | Backhoe Attachment for JD Tractor | Parks | REET | N/A | | $ 18,000 | $ 18,000 | | | | | | New Equipment to account for increased work load |
| EQ-13 | New Equipment | Deck Over Trailer | Parks | REET | N/A | | $ 20,000 | $ 20,000 | | | | | | New Equipment to account for increased work load |
| EQ-14 | New Equipment | Dump Trailer | Public Works-Roadside | SCF | N/A | | $ 15,000 | | $ 15,000 | | | | | New Equipment to account for increased work load |
| EQ-15 | Replacement | LL-9: CHARGER | Public Safety | GF | N/A | | $ 80,000 | | $ 80,000 | | | | | End of service life replacement |
| EQ-16 | Replacement | LL-11: POLICE INTERCEPTOR UTILITY | Public Safety | GF | N/A | | $ 80,000 | | $ 80,000 | | | | | End of service life replacement |
| EQ-17 | Replacement | LL-20: POLICE INTERCEPTER UTILITY | Public Safety | GF | N/A | | $ 80,000 | | $ 80,000 | | | | | End of service life replacement |
| EQ-18 | Replacement | LL-23: POLICE INTERCEPTOR UTILITY | Public Safety | GF | N/A | | $ 80,000 | | $ 80,000 | | | | | End of service life replacement |
| EQ-19 | New Equipment | Additional Fleet - SUV | Public Safety | GF | N/A | | $ 80,000 | | $ 80,000 | | | | | New Fleet Vehicle to accommodate increasing force size |
| EQ-20 | Replacement | TS Gator #1 | Parks | REET | N/A | | $ 9,000 | | $ 9,000 | | | | | 10yr lifespan; low miles |
| EQ-21 | Replacement | Hustler #3 (Parks) | Parks | REET | N/A | | $ 15,000 | | $ 15,000 | | | | | Shift from 2027 to 2028 |
| EQ-22 | Replacement | TS Gator #9 | Parks | REET | N/A | | $ 9,000 | | $ 9,000 | | | | | 10yr lifespan; low miles |
| EQ-23 | Replacement | JD XUV #1 | Parks | REET | N/A | | $ 48,000 | | $ 48,000 | | | | | High Miles |
| EQ-24 | Replacement | Wide Area Mower 1 (Z920M) | Public Works-Roadside | SCF | N/A | | $ 20,000 | | | $ 20,000 | | | | End of service life replacement |
| EQ-25 | Replacement | LL-18: POLICE INTERCEPTOR UTILITY | Public Safety | GF | N/A | | $ 80,000 | | | $ 80,000 | | | | End of service life replacement |
| EQ-26 | Replacement | LL-19: POLICE INTERCEPTOR UTILITY | Public Safety | GF | N/A | | $ 80,000 | | | $ 80,000 | | | | End of service life replacement |
| EQ-27 | Replacement | LL-12: Police Dodge Durango | Public Safety | GF | N/A | | $ 80,000 | | | $ 80,000 | | | | End of service life replacement |
| EQ-28 | Replacement | LL-09: Charger/Purple | Public Safety | GF | N/A | | $ 80,000 | | | $ 80,000 | | | | End of service life replacement |
| EQ-29 | Replacement | LL-30: Ram/Detective Truck (Blue) | Public Safety | GF | N/A | | $ 70,000 | | | $ 70,000 | | | | End of service life replacement |
| EQ-30 | Replacement | Fairway Mower | Golf | GOLF | N/A | | $ 100,000 | | | $ 100,000 | | | | End of service life replacement |
| EQ-31 | New Equipment | Additional Fleet - SUV | Community Development | REET | N/A | | $ 40,000 | | | $ 40,000 | | | | New Fleet Vehicle to accommodate increased Comm Dev staff |
| EQ-32 | Replacement | RTV 2 (Kubota) | Parks | REET | N/A | | $ 28,000 | | | $ 28,000 | | | | |
| EQ-33 | Replacement | Hustler #4 (Orchard) | Parks | REET | N/A | | $ 15,000 | | | $ 15,000 | | | | |
| EQ-34 | Replacement | TS Gator #10 | Parks | REET | N/A | | $ 9,000 | | | $ 9,000 | | | | 10yr lifespan; low miles |
| EQ-35 | Replacement | Mini Excavator | Public Works-Streets | SCF | N/A | | $ 80,000 | | | | $ 80,000 | | | Upgrading to larger size to align with increased work load |
| EQ-36 | Replacement | LL-02: Police Dodge Durango | Public Safety | GF | N/A | | $ 80,000 | | | | $ 80,000 | | | End of service life replacement |
| EQ-37 | Replacement | LL-05: Police Dodge Durango | Public Safety | GF | N/A | | $ 80,000 | | | | $ 80,000 | | | End of service life replacement |
| EQ-38 | Replacement | LL-17: Charger/Smoke Show | Public Safety | GF | N/A | | $ 80,000 | | | | $ 80,000 | | | End of service life replacement |
| EQ-39 | Replacement | LL-27: Charger/Black | Public Safety | GF | N/A | | $ 80,000 | | | | $ 80,000 | | | End of service life replacement |
| EQ-40 | Replacement | TS Gator #11 | Parks | REET | N/A | | $ 9,000 | | | | $ 9,000 | | | 10yr lifespan; low miles |
| EQ-41 | Replacement | JD XUV #4 | Parks | REET | N/A | | $ 48,000 | | | | $ 48,000 | | | High Miles |
| EQ-42 | Replacement | Turfco Blower #1 (Orchard) | Parks | REET | N/A | | $ 9,000 | | | | $ 9,000 | | | |
| EQ-43 | Replacement | LL-21: POLICE INTERCEPTOR UTILITY | Public Safety | GF | N/A | | $ 80,000 | | | | | $ 80,000 | | End of service life replacement |
| EQ-44 | Replacement | LL-22: POLICE INTERCEPTOR UTILITY | Public Safety | GF | N/A | | $ 80,000 | | | | | $ 80,000 | | End of service life replacement |
| EQ-45 | Replacement | LL-26: Charger/Black | Public Safety | GF | N/A | | $ 80,000 | | | | | $ 80,000 | | End of service life replacement |
| EQ-46 | Replacement | LL-28: Charger/Smoke Show | Public Safety | GF | N/A | | $ 80,000 | | | | | $ 80,000 | | End of service life replacement |
| EQ-47 | Replacement | Pro Gator 1 | Parks | REET | N/A | | $ 25,000 | | | | | $ 25,000 | | |
| EQ-48 | Replacement | JD XUV #6 | Parks | REET | N/A | | $ 48,000 | | | | | $ 48,000 | | High Miles |
| EQ-49 | Replacement | Exmark Staris #3 | Parks | REET | N/A | | $ 10,000 | | | | | $ 10,000 | | |
| EQ-50 | Replacement | TS Gator #7 | Parks | REET | N/A | | $ 9,000 | | | | | $ 9,000 | | 10yr lifespan; low miles |
| EQ-51 | Replacement | LL-25: Charger/Green | Public Safety | GF | N/A | | $ 80,000 | | | | | | $ 80,000 | End of service life replacement |
| EQ-52 | Replacement | LL-31: Tahoe | Public Safety | GF | N/A | | $ 50,000 | | | | | | $ 50,000 | End of service life replacement |
| EQ-53 | Replacement | LL-32: Police Dodge Durango | Public Safety | GF | N/A | | $ 75,000 | | | | | | $ 75,000 | End of service life replacement |
| EQ-54 | Replacement | LL-24: POLICE INTERCEPTER UTILITY | Public Safety | GF | N/A | | $ 75,000 | | | | | | $ 75,000 | End of service life replacement |
| EQ-55 | Replacement | LL-29: Ram/Detective Truck (Black) | Public Safety | GF | N/A | | $ 80,000 | | | | | | $ 80,000 | End of service life replacement |
| EQ-56 | New Equipment | Additional Fleet - Charger | Public Safety | GF | N/A | | $ 80,000 | | | | | | $ 80,000 | New Fleet Vehicle to accommodate increasing force size |
| EQ-57 | Replacement | Turfco Fertilizer Spreader | Parks | REET | N/A | | $ 16,000 | | | | | | $ 16,000 | |
| EQ-58 | Replacement | Bobcat Skid Steer | Parks | REET | N/A | | $ 100,000 | | | | | | $ 100,000 | |
| | | | | TOTAL EQUIPMENT CAPITAL PURCHASES | | $ 90,000 | $ 3,523,000 | $ 471,000 | $ 596,000 | $ 702,000 | $ 566,000 | $ 522,000 | $ 666,000 | |

| STREET TREE (TR) PROJECTS | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LINE NO. | PROJECT TYPE | PROJECT NAME | LOCATION | FUND SOURCE | PRIORITY SCORE (OF 5) | CURRENT (2026) | PROJECT TOTAL (2027-2032) | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | NOTES: |
| TR-1 | Enhancement | Street Tree Replacement Allocation | City Wide | SW | N/A | $ 20,000 | $ 136,872 | $ 21,160 | $ 21,795 | $ 22,449 | $ 23,122 | $ 23,816 | $ 24,530 | Removal and periodic replacement of damaged street trees |
| TR-2 | Enhancement | Roundabout/Median Beautification Allocation | City Wide | STR | N/A | $ 30,000 | $ 205,307 | $ 31,740 | $ 32,692 | $ 33,673 | $ 34,683 | $ 35,724 | $ 36,795 | Periodic replacement of damaged or missing landscape or hardscape |
| TR-3 | Enhancement | Replace Street Trees along E Sprague Ave | Motter Rd to Overlook Rd | SW | 2.30 | $ - | $ 20,000 | | | | $ 20,000 | | | Replacing trees removed to rebuild Sprague Ave roadway and stormwater swales |
| | | | | TOTAL STREET TREE PROJECTS | | $ 50,000 | $ 362,179 | $ 52,900 | $ 54,487 | $ 56,122 | $ 77,805 | $ 59,539 | $ 61,326 | |

| STORMWATER (SW) PROJECTS | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LINE NO. | PROJECT TYPE | PROJECT NAME | LOCATION | FUND SOURCE | PRIORITY SCORE (OF 5) | CURRENT (2026) | PROJECT TOTAL (2027-2032) | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | NOTES: |
| SW-1 | Enhancement | E Sprague Ave Stormwater Improvements | Motter Rd to Overlook Rd | SWAP | 2.50 | $ - | $ 612,869 | | | $ 612,869 | | | | To be constructed concurrently with ST-5; design scaled back to upgraded swale system |
| SW-2 | Enhancement | E Country Vista Dr Stormwater Improvements | Legacy Ridge to Kramer Pkwy | SWAP | 2.50 | $ - | $ 233,000 | | | | $ 233,000 | | | |
| SW-3 | Enhancement | Motter/Sprague Stormwater Improvements | Motter/Sprague Intersection | SWAP | 2.50 | $ - | $ 699,000 | | | | | $ 699,000 | | To be constructed concurrently with ST-8 |
| SW-4 | Preservation | Irrigation System Replacement Allocation | City Wide | SWAP | N/A | $ 20,000 | $ 143,928 | $ 21,160 | $ 22,218 | $ 23,329 | $ 24,495 | $ 25,720 | $ 27,006 | Annual replacement of damaged irrigation infrastructure |
| | | | | TOTAL STORMWATER PROJECTS | | $ 20,000 | $ 1,688,797 | $ 21,160 | $ 22,218 | $ 636,198 | $ 257,495 | $ 724,720 | $ 27,006 | |

| PUBLIC ART (ART) PROJECTS | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LINE NO. | PROJECT TYPE | PROJECT NAME | LOCATION | FUND SOURCE | PRIORITY SCORE (OF 5) | CURRENT (2026) | PROJECT TOTAL (2027-2032) | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | NOTES: |
| ART-1 | Enhancement | Public Art Installation Allocation | City Wide | GF | 1.88 | $ 138,589 | $ 862,535 | $ 237,000 | $ 123,500 | $ 120,000 | $ 123,600 | $ 127,308 | $ 131,127 | Annual Capital and Non-Capital Art Installations; $80K carryover from 2026 projects unfinished |
| ART-2 | Maintenance | Public Art Maintenance Allocation | City Wide | GF | N/A | | $ 60,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | Annual maintenance allocation for existing public art |
| | | | | TOTAL PUBLIC ART PROJECTS | | $ 138,589 | $ 922,535 | $ 247,000 | $ 133,500 | $ 130,000 | $ 133,600 | $ 137,308 | $ 141,127 | |

| LONG RANGE (LR) PLANNING CAPITAL PROJECTS | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LINE NO. | PROJECT NAME | GRANT FUNDING | FUND SOURCE | | CURRENT (2026) | PROJECT TOTAL (2027-2032) | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | NOTES: |
| LR-1 | Comprehensive Emergency Management Plan | N/A | GF/REET | N/A | $ - | $ 30,000 | $ 30,000 | | | | | | |
| LR-2 | Sign Code Amendment | N/A | GF/STR/REET2 | N/A | $ - | $ 10,000 | $ 10,000 | | | | | | |
| LR-3 | Miscellanous Comp Plan Elements and Mapping | $150,000 | COMMERCE | N/A | $ - | $ 50,000 | $ 50,000 | | | | | | |
| LR-4 | Development Code Codification | N/A | TBD | N/A | $ - | $ 5,000 | $ 5,000 | | | | | | |
| LR-5 | Harvard Road Mitigation Fee Update | N/A | HRM | N/A | $ - | $ - | $ - | | | | | | |
| LR-6 | Engineering Design Standards Update | N/A | TBD | N/A | $ - | $ 85,000 | $ 85,000 | | | | | | |
| LR-7 | Feasibility Study for Liberty Lake Community Pool | N/A | TBD | N/A | $ - | $ 100,000 | | | | $ 100,000 | | | Study to determine long-term viability and possible locations |
| LR-8 | Pavement Scan Update | N/A | STR | N/A | $ - | $ 20,000 | | | | | $ 20,000 | | 5-yr Interval. Last completed in July 2025. |
| | | | TOTAL LONG RANGE PLANNING PROJECTS | | $ - | $ 205,000 | $ 180,000 | $ - | | $ 100,000 | $ 20,000 | $ - | $ - | |

| INFORMATION TECHNOLOGY (IT) PROJECTS | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LINE NO. | PROJECT TYPE | PROJECT NAME | LOCATION | FUND SOURCE | | CURRENT (2026) | PROJECT TOTAL (2027-2032) | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | NOTES: |
| IT-1 | Enhancement | Information Technology Upgrades/Maintenance Allocation | City Wide | GF | N/A | | $ 602,250 | $ 92,000 | $ 55,350 | $ 118,700 | $ 102,050 | $ 155,400 | $ 78,750 | Component Maintenance, Upgrades, and Renovations |
| | | | | TOTAL INFORMATION TECHNOLOGY PROJECTS | | $ - | $ 602,250 | $ 92,000 | $ 55,350 | $ 118,700 | $ 102,050 | $ 155,400 | $ 78,750 | |

| GOLF COURSE (GC) PROJECTS | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LINE NO. | PROJECT TYPE | PROJECT NAME | LOCATION | FUND SOURCE | | CURRENT (2026) | PROJECT TOTAL (2027-2032) | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | NOTES: |
| GC-1 | Preservation | Restroom Building Renovation | 1102 N Liberty Lake Rd | GOLF | N/A | $ - | $ 65,241 | | $ 65,241 | | | | | Repaint, repair/replace flooring, replace exterior doors, replace plumbing |
| | | | | TOTAL GOLF COURSE PROJECTS | | $ - | $ 65,241 | $ - | $ 65,241 | $ - | $ - | $ - | $ - | |

| PROJECTS BY OTHERS | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LINE NO. | PROJECT TYPE | PROJECT NAME | LOCATION | FUND SOURCE | | CURRENT (2026) | PROJECT TOTAL (2027-2032) | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | NOTES: |
| OT-1 | Enhancement | Cataldo Extension and Connection - Phase 2 | WESTERN STATES BOUNDARY TO MISSION AVE | OTR/TIF/LIFT | | | $ 4,800,000 | $ 3,500,000 | $ 1,300,000 | | | | | Deferred until 2027. Part of Telido Station Development |
| OT-2 | Enhancement | Harvest Pkwy Extension | SOUTH OF MISSION AVE | OTR/TIF/LIFT | | | $ 2,300,000 | $ 2,300,000 | | | | | | Deferred until 2027. Part of Telido Station Development |
| OT-3 | Enhancement | North Liberty Lake Plaza | Northside of Indiana, across from Courtyard East Apartments | OTR/TIF/LIFT | | | $ 1,600,000 | $ 1,600,000 | | | | | | Site Clearing begain in 2026. May stretch into 2027. |
| OT-4 | Enhancement | Harvard/Wellington Roundabout | N Harvard Rd / E Wellington Ave | OTR/TIF/LIFT | | | $ 2,500,000 | | $ 2,500,000 | | | | | |
| OT-5 | Enhancement | Ripples Park | | OTR/TIF/LIFT | | | $ 400,000 | $ 400,000 | | | | | | |
| OT-6 | Enhancement | HUB Facility Soccer Field and Parking Expansion | 19619 E Cataldo Ave | OTR/TIF/LIFT | | | $ 2,500,000 | | $ 2,500,000 | | | | | |
| OT-7 | Enhancement | Underground Utility Program (Liberty Lake Rd, Molter Rd, Mission Ave) | Location TBD | GF | | | $ 150,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | |
| | | | | TOTAL PROJECTS BY OTHERS | | $ - | $ 7,150,000 | $ 2,025,000 | $ 5,025,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | |

| Line No. | Project Name | Project Total | Quality of Life & Connectedness (11%) | Public Safety & Wellbeing (11%) | Economic Vibrancy & Opportunity (11%) | Planned Growth & Infastructure (11%) | Financial Stewardship (14%) | Infrastructure Stewardship (14%) | Deliverability (10%) | Mandate (5%) | Demand (5%) | Community Reach (8%) | Weighted Total (100%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ST-2 | Country Vista Dr Rebuild/Improvements - Phase 1a | $ 2,784,193 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | **4.44** |
| ST-3 | Country Vista Dr Grind and Overlay - Phase 1b | $ 328,559 | 4 | 4 | 5 | 5 | 5 | 3 | 3 | 5 | 5 | 5 | **4.30** |
| ST-6 | Country Vista Dr Rebuild/Improvements - Phase 2 | $ 1,960,132 | 4 | 4 | 5 | 5 | 5 | 3 | 3 | 5 | 5 | 5 | **4.30** |
| ST-10 | Harvard Rd Grind and Overlay | $ 2,971,217 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 5 | 5 | 5 | **4.19** |
| TC-3 | I-90 WB Ramp/Country Vista Roundabout | $ 3,137,161 | 5 | 5 | 3 | 5 | 4 | 3 | 3 | 5 | 5 | 5 | **4.16** |
| ST-1 | Molter Rd Grind and Overlay - Phase 1 | $ 1,480,000 | 3 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | **4.15** |
| PRK-1 | Pavilion Park Improvements | $ 1,512,651 | 5 | 5 | 3 | 4 | 4 | 3 | 3 | 3 | 5 | 3 | **3.79** |
| TC-2 | Liberty Lake/Country Vista Dual EBL Turn Lanes | $ 1,020,618 | 3 | 5 | 4 | 5 | 3 | 4 | 0 | 5 | 5 | 5 | **3.75** |
| ST-7 | Mission Avenue Grind and Overlay | $ 1,276,762 | 3 | 4 | 3 | 4 | 5 | 4 | 0 | 5 | 5 | 5 | **3.70** |
| FAC-4 | Library Facility Improvements | $ 4,465,490 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 5 | 5 | 3 | **3.59** |
| ST-4 | Molter Rd Grind and Overlay - Phase 2 | $ 1,964,666 | 3 | 5 | 2 | 5 | 3 | 4 | 3 | 5 | 3 | 3 | **3.57** |
| ST-9 | Molter Rd Grind and Overlay - Phase 3 | $ 2,879,842 | 3 | 4 | 2 | 5 | 3 | 4 | 0 | 5 | 3 | 5 | **3.32** |
| ST-8 | Sprague Ave Rebuild - Phase 2 | $ 2,059,096 | 3 | 4 | 2 | 4 | 2 | 5 | 0 | 5 | 3 | 3 | **3.05** |
| ST-5 | Sprague Ave Rebuild - Phase 1 | $ 2,027,600 | 3 | 4 | 2 | 4 | 2 | 5 | 0 | 5 | 3 | 3 | **3.05** |
| PRK-4 | Orchard Park Improvements | $ 280,000 | 5 | 5 | 2 | 3 | 3 | 3 | 0 | 3 | 3 | 3 | **3.03** |
| FAC-5 | Public Safety Facility Improvements | $ 1,154,770 | 3 | 4 | 1 | 3 | 4 | 4 | 0 | 5 | 3 | 3 | **2.97** |
| PRK-2 | Rocky Hill Improvements | $ 235,506 | 5 | 5 | 2 | 3 | 3 | 3 | 0 | 3 | 0 | 3 | **2.88** |
| PRK-3 | Town Square Improvements | $ 40,632 | 5 | 5 | 2 | 3 | 3 | 3 | 0 | 3 | 0 | 3 | **2.88** |
| FAC-7 | Police Department Facility Improvement Plan | $ 550,711 | 2 | 5 | 3 | 3 | 2 | 3 | 0 | 5 | 5 | 3 | **2.87** |
| TC-1 | Install Traffic Cameras | $ 300,000 | 2 | 5 | 1 | 3 | 4 | 3 | 5 | 0 | 0 | 1 | **2.77** |
| FAC-3 | Parks and Recreation Facility Renovation | $ 1,253,322 | 4 | 3 | 3 | 3 | 2 | 4 | 0 | 0 | 5 | 3 | **2.76** |
| ST-11 | Residential Streets Grind and Overlay | $ 1,512,312 | 3 | 4 | 1 | 3 | 3 | 4 | 0 | 5 | 3 | 1 | **2.67** |
| PRK-5 | Ballfields Improvements | $ 115,000 | 4 | 4 | 2 | 3 | 3 | 3 | 0 | 0 | 3 | 3 | **2.66** |
| SW-1 | E Sprague Ave Stormwater Improvements | $ 612,869 | 2 | 2 | 1 | 3 | 3 | 4 | 0 | 5 | 3 | 3 | **2.50** |
| SW-3 | Molter/Sprague Stormwater Improvements | $ 699,000 | 2 | 2 | 1 | 3 | 3 | 4 | 0 | 5 | 3 | 3 | **2.50** |
| SW-2 | E Country Vista Dr Stormwater Improvements | $ 233,000 | 2 | 2 | 1 | 3 | 3 | 4 | 0 | 5 | 3 | 3 | **2.50** |
| FAC-1 | Future City Hall Facility Renovation | $ 5,400,000 | 3 | 3 | 2 | 3 | 2 | 3 | 0 | 3 | 3 | 3 | **2.45** |
| TR-3 | Replace Street Trees along E Sprague Ave | $ 20,000 | 5 | 2 | 1 | 3 | 2 | 3 | 0 | 0 | 3 | 3 | **2.30** |
| FAC-2 | Maintenance Garage Expansion | $ 150,000 | 2 | 3 | 1 | 3 | 2 | 3 | 0 | 0 | 3 | 1 | **1.92** |
| ART-1 | Public Art Installation | $ 750,596 | 5 | 2 | 3 | 1 | 1 | 1 | 0 | 0 | 3 | 3 | **1.88** |

# COMMUNITY DEVELOPMENT

# 2027 FEE SCHEDULE

## BUILDING PERMIT FEES

Building permit fees are based on the valuation of the project. The valuation is determined by using data taken from the Building Valuation Data Sheet printed in the "Building Safety Journal" published by the International Code Council twice a year. This Fee Schedule includes the most recent valuation data and is updated administratively as the data changes twice each year.

In addition to Building Permit fees, applicants are responsible for the SBCC fee, Plumbing Permit fees, Mechanical Permit fees, Grading Permit fees, City Engineer Review fees, Planning Review fees, and other fees established by the current adopted fee schedule, as applicable.

The majority of projects within the City of Liberty Lake also participate in the Harvard Road Mitigation Plan, in lieu of a transportation impact study. The fees charged in conjunction with this mitigation plan are applied towards City transportation improvements and are based on the types of land uses associated with the project. Use the following link for more information on adopted mitigation fees:

https://www.libertylakewa.gov/DocumentCenter/View/4990/Updated-Harvard-Road-Mitigation-Plan-Fees-Effective-5-1-14

### Single Family Residential Valuation

**On residential type structures and additions, the valuation is based on the following:**

| | |
|---|---|
| Main Floor | *Value per sq. ft.* |
| New | $170.80 |
| Additions | $170.80 |
| Second Floor | |
| New | $170.80 |
| Additions | $170.80 |
| Basement | |
| Finished | $68.32 |
| Unfinished | $31.50 |
| Private Garages, Storage Buildings, & Barns | $69.64 or Contract Value Per Ft. |
| Open Carports | $27.86 |
| Decks * | |
| Covered | $41.78 |
| Uncovered | $34.82 |

* Decks and patios may be disregarded in computing the valuation of a new residence if they do not exceed 200 square feet in area, are not more than 30 inches above grade at any point, are not attached to the residence and do not serve the main egress door.

## Commercial Valuation

## Building Valuation Data (August 2025)

### Square Foot Construction Costs [a, b, c]

| Group (2024 International Building Code) | IA | IB | IIA | IIB | IIIA | IIIB | IV | VA | VB |
|---|---|---|---|---|---|---|---|---|---|
| A-1 Assembly, theaters, with stage | 340.83 | 328.70 | 319.00 | 306.43 | 286.33 | 278.03 | 295.95 | 266.82 | 256.61 |
| A-1 Assembly, theaters, without stage | 312.91 | 300.78 | 291.08 | 278.51 | 258.66 | 250.36 | 268.03 | 239.14 | 228.94 |
| A-2 Assembly, nightclubs | 272.09 | 264.11 | 255.82 | 246.06 | 230.47 | 224.21 | 237.62 | 209.58 | 201.63 |
| A-2 Assembly, restaurants, bars, banquet halls | 271.09 | 263.11 | 253.82 | 245.06 | 228.47 | 223.21 | 236.62 | 207.58 | 200.63 |
| A-3 Assembly, churches | 317.60 | 305.47 | 295.77 | 283.20 | 263.47 | 255.18 | 272.73 | 243.96 | 233.75 |
| A-3 Assembly, general, community halls, libraries, museums | 266.72 | 254.59 | 243.89 | 232.31 | 211.46 | 204.17 | 221.84 | 191.95 | 182.74 |
| A-4 Assembly, arenas | 311.91 | 299.78 | 289.08 | 277.51 | 256.66 | 249.36 | 267.03 | 237.14 | 227.94 |
| B Business | 301.40 | 290.70 | 280.27 | 268.41 | 245.13 | 236.39 | 258.10 | 219.07 | 209.02 |
| E Educational | 290.11 | 279.78 | 270.34 | 258.97 | 240.45 | 228.20 | 250.06 | 210.46 | 203.65 |
| F-1 Factory and industrial, moderate hazard | 165.82 | 157.82 | 147.89 | 142.31 | 126.72 | 120.56 | 135.68 | 105.08 | 97.84 |
| F-2 Factory and industrial, low hazard | 164.82 | 156.82 | 147.89 | 141.31 | 126.72 | 119.56 | 134.68 | 105.08 | 96.84 |
| H-1 High Hazard, explosives | 154.69 | 146.69 | 137.76 | 131.18 | 116.91 | 109.75 | 124.55 | 95.27 | 0.00 |
| H234 High Hazard | 154.69 | 146.69 | 137.76 | 131.18 | 116.91 | 109.75 | 124.55 | 95.27 | 87.03 |
| H-5 HPM | 301.40 | 290.70 | 280.27 | 268.41 | 245.13 | 236.39 | 258.10 | 219.07 | 209.02 |
| I-1 Institutional, supervised environment | 277.74 | 267.79 | 258.23 | 248.47 | 227.43 | 221.32 | 247.95 | 204.83 | 197.52 |
| I-2 Institutional, hospitals | 473.85 | 463.15 | 452.71 | 440.86 | 415.54 | 0.00 | 430.54 | 389.49 | 0.00 |
| I-2 Institutional, nursing homes | 326.90 | 316.19 | 305.76 | 293.90 | 272.12 | 0.00 | 283.59 | 246.07 | 0.00 |
| I-3 Institutional, restrained | 318.07 | 307.36 | 296.93 | 285.07 | 264.31 | 254.57 | 274.76 | 258.10 | 226.20 |
| I-4 Institutional, day care facilities | 277.74 | 267.79 | 258.23 | 248.47 | 227.43 | 221.32 | 247.95 | 204.83 | 197.52 |
| M Mercantile | 203.08 | 195.10 | 185.80 | 177.05 | 161.11 | 155.85 | 168.60 | 140.22 | 133.27 |
| R-1 Residential, hotels | 280.94 | 270.99 | 261.43 | 251.67 | 230.13 | 224.02 | 251.15 | 207.53 | 200.22 |
| R-2 Residential, multiple family | 234.59 | 224.64 | 215.08 | 205.32 | 185.03 | 178.92 | 204.80 | 162.43 | 155.12 |
| R-3 Residential, one- and two-family [d] | 218.08 | 212.28 | 207.18 | 202.76 | 195.98 | 189.00 | 206.85 | 182.23 | 170.80 |
| R-4 Residential, care / assisted living facilities | 277.74 | 267.79 | 258.23 | 248.47 | 227.43 | 221.32 | 247.95 | 204.83 | 197.52 |
| S-1 Storage, moderate hazard | 153.69 | 145.69 | 135.76 | 130.18 | 114.91 | 108.75 | 123.55 | 93.27 | 86.03 |
| S-2 Storage, low hazard | 152.69 | 144.69 | 135.76 | 129.18 | 114.91 | 107.75 | 122.55 | 93.27 | 85.03 |
| U Utility, miscellaneous | 122.65 | 115.66 | 107.12 | 102.79 | 91.57 | 85.78 | 97.87 | 72.88 | 69.64 |

a. Private Garages use Utility, miscellaneous
b. For shell only buildings deduct 20 percent
c. N.P. = not permitted
d. Unfinished basements (Group R-3) = $31.50 per sq. ft.

To calculate the valuation of your project, multiply the square footage by the value per square foot specific to your project/construction type from the above two tables. Once you've determined that valuation, round up to the nearest $1,000 to calculate the applicable review fees using the table below. Valuations are calculated at time of plan review and shall be based on City Staff figures.

Review fees for repair, alteration, remodel, or foundation work are based on the total value of work to be performed (contractor's bid) as submitted by the applicant.

## Permit & Plan Review Fees

| Total Valuation | Building Code | City Engineer Review * (% of Building Review Fee for specific projects) | Planning Review ** (% of Building Review Fee for specific projects) | Commercial Plan Review (% of Building Review Fee) | Residential Plan Review (% of Building Review Fee) |
|---|---|---|---|---|---|
| $1 – $2,000 | $73 | 25% | 15% | 65% | 25% |
| $2,001 – $40,000 | $73 for the first $2,000; plus $11 for each additional $1,000 or fraction thereof, to and including $40,000 | 25% | 15% | 65% | 25% |
| $40,001 – $100,000 | $491 for the first $40,000; plus $9 for each additional $1,000 or fraction thereof, to and including $100,000 | 25% | 15% | 65% | 25% |
| $100,001 – $500,000 | $1,031 for the first $100,000; plus $7 for each additional $1,000 or fraction thereof, to and including $500,000 | 25% | 15% | 65% | 25% |
| $500,001 – $1,000,000 | $3,831 for the first $500,000; plus $5 for each additional $1,000 or fraction thereof, to and including $1,000,000 | 25% | 15% | 65% | 25% |
| $1,000,001 – $5,000,000 | $6,331 for the first $1,000,000; plus $3 for each additional $1,000 or fraction thereof, to and including $5,000,000 | 25% | 15% | 65% | 25% |
| $5,000,001 + | $18,331 for the first $5,000,000; plus $1 for each additional $1,000 or fraction thereof | 25% | 15% | 65% | 25% |

* City Engineer Review Fees Not Applicable for: Typical Single Family Residential Building Permits & Basement Finishes, Typical Residential Accessory Structure Permits, Swimming Pool Permits, Tenant Improvement / Interior Remodel Permits, and Other Permits, as determined by City Staff which do not require City Engineer review of civil plans.

** Planning Review Fees Not Applicable for: Typical Single Family Residential Building Permits & Basement Finishes, Typical Residential Accessory Structure Permits, Swimming Pool Permits, and Other Permits, as determined by City Staff which do not require planning review of zoning or design.

## Permit, Inspection, & Review Fees

Additional charges that may be assessed on permits:

| | |
|---|---|
| Additional Building Plan Review Fee & Actions Not Listed (Hourly Rate) | $115.00 / hour |
| Blasting Permit | $500.00 |
| Certificate of Occupancy Modification | $115.00 |
| Change of Tenant (Commercial) | $115.00 |
| Demolition Permit | $115.00 + SEPA, if applicable |
| Design Review Meeting Fee | No Charge |
| Engineering Review | See Engineering Fees Table |
| Expired Permit Reissuance Fee (No Inspections Completed) | 100% of permit fee |
| Expired Permit Reissuance Fee (Final Inspections Only) | Safety Inspection Fee + Hourly Review Fee, if applicable |
| Extension of Application, Permit or Temporary C.O. | $65.00 |
| Fences (over 6 feet tall) | $50.00 (per 100 linear feet) |
| Footing & Foundation Only * | 25% of building permit fee |
| Harvard road mitigation fee per PM peak hour trip generated ** | $762.53 (5/1/14) |
| Inspections Outside Normal Working Hours | $172.50 / hour |
| Legal Notice, Postage, and Hearing Examiner Fees, when applicable | Invoiced to Applicant |
| Manufactured / Mobile Homes Setting Permit | $100.00 (per section) + $115.00 Planning Review Fee |
| Mechanical Permits – New Single-Family Residential (whole house) | $140.00 |
| **Mechanical Permits – All Other Types** | **Price / Unit as detailed below** |
| A/C, Mini Split or Heat Pump (< 15 tons) | $25.00 |
| A/C or Heat Pump (15 – 50 tons) | $40.00 |

| | |
|---|---|
| A/C or Heat Pump (> 50 tons) | $60.00 |
| Air Handler (< 10,000 cfm) | $15.00 |
| Air Handler (> 10,000 cfm) | $18.00 |
| Boiler – Electric Boiler Installation (< 250 kw) | $50.00 |
| Boiler – Low Pressure Steam & Hot Water Installation (< 500,000 btu) | $100.00 |
| Boiler – Low Pressure Steam & Hot Water Installation (501,000 – 2,000,000 btu) | $200.00 |
| Boiler – Low Pressure Steam & Hot Water Installation (> 2,001,000 btu) | $200.00 for the first 2,000,000 btu; + $20.00 per additional million btu |
| Boiler – Power Boiler Installation (< 2,000,000 btu) | $200.00 for the first 2,000,000 btu; + $20.00 per additional million btu Maximum Fee = $1,000.00 |
| Boiler – Unfired Pressure Vessel Installation | $50.00 + $10.00 / additional pressure vessel |
| Clothes Dryer | $15.00 |
| Duct Work System | $15.00 |
| Evaporative Coolers | $15.00 |
| Gas Log | $15.00 |
| Gas & Hydronic Piping | $15.00 + $1.00 per outlet |
| Gas Water Heater | $15.00 |
| Heating Equipment (< 100,000 btu) | $15.00 |
| Heating Equipment (> 100,000 btu) | $20.00 |
| Hydrostatic Pressure Test | $35.00 |
| Miscellaneous | $15.00 |
| Propane Tanks | $35.00 |
| Range | $15.00 |
| Refrigeration Equipment (< 500,000 btu) | $25.00 |
| Refrigeration Equipment (501,000 – 1,750,000 btu) | $45.00 |
| Refrigeration Equipment (> 1,750,000 btu) | $75.00 |
| Type I Hood (doesn’t include fire suppression) | $60.00 |
| Type II Hood | $12.00 |
| Ventilating Fans | $12.00 |
| Unlisted / Used Gas Appliance (< 400,000 btu) | $75.00 |

| | |
|---|---|
| Unlisted / Used Gas Appliance (> 400,000 btu) | $125.00 |
| Wood Stove / Insert & Pellet Stove / Insert | $25.00 |
| Permit Modification Fee (For Issued Permits) | $115.00 Hourly Review Fees + Processing / Technology Fee |
| Plumbing Permits – New Single-Family Residential (whole house) | $240.00 |
| **Plumbing Permits – All Other Types** | **Price / Unit (as listed below)** |
| Bathtub | $10.00 |
| Clothes Washer | $10.00 |
| Dishwasher | $10.00 |
| Drain | $10.00 |
| Drinking Fountain | $10.00 |
| Electric Water Heater | $10.00 |
| Floor Sink | $10.00 |
| Garbage Disposal | $10.00 |
| Hydronic Piping | $15.00 + $1.00 per outlet |
| Lawn Sprinkler / Back Flow Preventer | $10.00 |
| Miscellaneous | $10.00 |
| Sewage Ejector | $10.00 |
| Sink | $10.00 |
| Shower | $10.00 |
| Toilet / Urinal | $10.00 |
| Water Softener | $10.00 |
| Pre-Application Conference Meeting | No Charge |
| Processing Fee & Technology Fee (all permit types) | $65.00 |
| Refund Processing Fee | $20.00 |
| Re-Inspections | $115.00 |
| Re-Location of Building | $50.00 + $150.00 Hourly Review Fees & SEPA, if applicable |
| Retaining Wall (over 4 feet tall or impounding) | Based on Project Valuation |
| Safety / Special Inspections | $115.00 / inspection |
| SBCC surcharge – Commercial (and multifamily over 4 units) | $25.00 plus $2.00 per each additional residential unit |

| | |
|---|---|
| SBCC surcharge – Residential (up to 4 units) | $6.50 plus $2.00 per each additional residential unit |
| Sign Permits (monument & freestanding signs) | $150.00 each |
| Sign Permits (wall signs) | $75.00 each |
| Sign Review Fee | $115.00 |
| Solar Panel Permit Fee | $50.00 |
| Solar Panel Review Fee | $35.00 |
| Stationary Pump, Dispenser, Piping, Installation, Alteration, or Repair | $75.00 |
| Storage Tank Installation (above ground < 500 gallons) *** | $75.00 |
| Storage Tank Installation (above ground > 500 gallons) *** | $415.00 |
| Storage Tank Installation (underground) *** | $415.00 + SEPA, if applicable |
| Storage Tank Removal or Abandonment | $225.00 |
| Storage Tank Removal or Abandonment (home heating oil < 1,100 gallons) | $75.00 |
| Storage Tank Repair, Alteration, or Temp. Out of Service | $75.00 |
| Swimming Pools | Based on Project Valuation |
| Temporary Certificate of Occupancy | $230.00 |
| Temporary Structures | $180.00 / permit / year |
| Timber Harvest Permits | $600.00 + SEPA, if applicable |
| Working Without a Permit | 100% of permit fee |

* Footing & Foundation Only permit fees are in addition to Building permit fees

** Use the link below for current mitigation fee charges (if applicable) by use:
https://www.libertylakewa.gov/DocumentCenter/View/4990/Updated-Harvard-Road

*** Non-hazardous (i.e. water tanks) are exempt from the Storage Tank Installation fees, as determined by City Staff

## Engineering Review Fees

| | |
|---|---|
| Additional Civil Plan Review & Actions Not Listed (Hourly Rate) | $150.00 / hour |
| Civil Infrastructure Plan Review Fees | $2,500.00 + Hourly Review Fees (if more than two reviews have been completed) |
| Design Deviation Review | $300.00 |
| Inspections Outside Normal Working Hours | $225.00 / hour |

| | |
|---|---|
| Permit Modification Fee (For Issued Permits) | $150.00 / hour + Processing / Technology Fee |
| Re-Inspections | $150.00 |
| **Right of Way Permits** | |
| Approach Permit | $75.00 |
| Non-cut Obstruction Permit | $125.00 |
| Pavement Cut | $250.00 |
| Boring | $200.00 |
| Pre/Post Inspection Fee | $150.00 |
| Engineering Re-inspection Fee | $150.00 |
| Expired ROW Permit Reissuance Fee | 100% of permit fee |
| Right of Way Permit Modification Fee (Issued Permits) | $65.00 |
| **Rough Grading & Grubbing Permits (# cut and/or fill – cubic yards (cu. yds.))** | **Permit Fee + SEPA, if applicable** |
| < 100 | Permit Not Required |
| 100 – 1,000 | $50.00 for the first 100 cu. yds.; + $10.00 for each additional 100 cu. yds. |
| 1,001 – 10,000 | $150.00 for the first 1000 cu. yds.; + $10.00 for each additional 1000 cu. yds. |
| 10,001 – 100,000 | $250.00 for the first 10,000 cu. yds.; + $50.00 for each additional 10,000 cu. yds. |
| 100,001 – 200,000 | $700.00 for the first 100,000 cu. yds.; + $30.00 for each additional 10,000 cu. yds. |
| 200,001 + | $1,000.00 for the first 200,000 cu. yds.; + $30.00 for each additional 10,000 cu. yds. |
| **Rough Grading & Grubbing Permits (# cut and/or fill – cubic yards (cu. yds.))** | **Review Fee** |
| 100 – 1,000 | $30.00 |
| 1,001 – 10,000 | $45.00 |
| 10,001 – 100,000 | $45.00 for the first 10,000 cu. yds.; + $25.00 for each additional 10,000 cu. yds. |
| 100,001 – 200,000 | $270.00 for the first 100,000 cu. yds.; + $25.00 for each additional 10,000 cu. yds. |
| 200,001 + | $520.00 for the first 200,000 cu. yds.; + $25.00 for each additional 10,000 cu. yds. |
| Sidewalk Repair Fee (public streets) | Processing / Technology Fee |

| | |
|---|---|
| Site Improvement Review Fee | $150.00 / hour ($300 minimum fee) |
| Small Cell Permit Fee (Collated < 5) * | $500.00 |
| Small Cell Permit Fee (Collated > 5) * | $100.00 each |
| Small Cell – New Pole Fee * | $1,000.00 each |
| Stormwater / Drainage Report Review Fee | $900.00 |
| Street Tree Removal Fee (public streets) | Processing / Technology Fee |
| Street Vacation Request Review | $1,000.00 |
| Traffic Impact Analysis Review | $300.00 |
| Traffic Control Plan Review | $150.00 |
| Work Beyond Approved Scope (Investigation, Plan Review and Permit Reissuance) | $150.00 / hour |

* Small Cell Maintenance fees will be based on ROW permit fees

## ZONING, LAND USE, & SUBDIVISION FEES

This fee schedule is adopted for the purpose of defraying the costs to The City of Liberty Lake regarding the below-listed zoning, land use, and subdivision actions. These are reflective of costs incurred by the City for the processing, reviewing, determining, holding of public hearings, notifying, and appealing of the listed actions. Legal notices, public notice postage, contract services reviews, and Hearing Examiner charges are added to the following fees, as applicable.

All applications, except those initiated by the City Council, the Planning Commission, or the Community Development Department, shall be accompanied by the required fee.

| | |
|---|---|
| **Appeals** | |
| Appeal Fee | $1,250.00 + Hearing Examiner Fees |
| Motion for Hearing Examiner Reconsideration | Applicant / Appellant will be invoiced for cost |
| Transcript / Record Preparation Fee | Applicant / Appellant will be invoiced for cost (Deposit Required) |
| **Environmental Policy** | |
| SEPA – DS / EIS / Addenda | Applicant will be responsible for preparation or will be invoiced for contract services cost and/or City Staff hourly rate $150.00 / hour ($2,500.00 Deposit) |
| SEPA Environmental Review & Threshold Determination | $500.00 |
| SEPA – Public Notices | Applicant will be invoiced for cost |
| SEPA – Reproducing Environmental Document | Applicant will be invoiced for cost |

| | |
|---|---|
| **Land Division & Boundary Line Adjustments** | |
| Alteration / Change of Condition / Major Modification | $3,000.00 + Hearing Examiner Fees |
| Alteration / Minor Modification | $1,000.00 |
| Boundary Line Adjustment (Parcel Aggregation) | $250.00 total |
| Boundary Line Adjustment (Parcel Segregation) | $500.00 per lot |
| Preliminary Binding Site Plan | $4,000.00 for 1st acre +<br>$40.00 per acre for each additional acre |
| Final Binding Site Plan / BSP Amendments (Record of Survey) | $2,500.00 + $25.00 per lot |
| Preliminary Plat | $4,500.00 for 1st acre +<br>$40.00 per acre for each additional acre |
| Final Plat | $3,000.00 + $30.00 per lot |
| Preliminary Short Plat | $3,500.00 for 1st acre +<br>$50.00 per acre for each additional acre |
| Final Short Plat | $2,500.00 + $30.00 per lot |
| **Miscellaneous** | |
| Additional Plan Review Fee & Actions Not Listed (Hourly Rate) | $150.00 / hour |
| Administrative Interpretation | No Charge |
| Annexation Requests | $4,000.00 |
| Class A Variance Request | $1,000.00 |
| Class B Variance Request | $3,000.00 + Hearing Examiner Fees, if applicable |
| Hearing Examiner Public Hearing Fee | Applicant will be invoiced for cost |
| Modification Review of Previously Approved Site Plans | $150.00 / hour (1 hour minimum) |
| Permit Modification Fee (for Issued Permits) | $150.00 / hour + Processing / Technology Fee |
| Professional Contract Services (i.e. Surveyor Review) | Applicant will be invoiced for cost |
| Public Notice (Legal Notices & Notice Postage) | Applicant will be invoiced for cost |
| Time Extension Review | $300.00 |
| Vacation of Approved Preliminary Plat or Short Plat | $1,000.00 |
| Zoning Verification Letter | $250.00 |
| **Shoreline Management (based on project value)** | |

| | |
|---|---|
| Shoreline Management App. (< $10,000) | $1,000.00 |
| Shoreline Management App. ($10,001 – $50,000) | $1,400.00 |
| Shoreline Management App. ($50,001 – $250,000) | $2,700.00 |
| Shoreline Management App. ($250,001 – $1,000,000) | $5,400.00 |
| Shoreline Management App. (> $1,000,000) | $6,700.00 + 10% of value > $1,000,000.00 |
| **Zoning & Amendments** | |
| Administrative Exception | No Charge |
| Comprehensive Plan Amendment | $6,000.00 + SEPA + Hearing Examiner Fees |
| Conditional Use Permit | $1,800.00 |
| Development Code Text Amendment / Zoning Matrix Amendment, or Other Code Amendment | $3,500.00 + SEPA |
| Home Occupation Permit | $35.00 + Processing / Technology Fee |
| Preliminary Planned Unit Development Overlay | $1,250.00 |
| Final Planned Unit Development Overlay | $1,000.00 |
| Specific Area Plan Overlay (< 100 acres) | $6,500.00 + SEPA |
| Specific Area Plan Overlay (> 100 acres) | $11,500.00 + SEPA |
| Special Use Permits | $3,000.00 + Hearing Examiner Fees + SEPA (if applicable) |
| Temporary Use Permits | $50.00 |
| Zoning Map Amendment / Rezone (ZC - Quasi-Judicial Review) | $6,500.00 + SEPA + Hearing Examiner Fees, if applicable |

## COMMUNITY EVENT PERMIT FEES

| | |
|---|---|
| Community Event Permit Application (< 500 participants) | $50.00 + Processing / Technology Fee[1,2] |
| Community Event Permit Application (> 500 participants) | $100.00 + Processing / Technology Fee[1,2] |

[1] Application fee will be waived for not-for-profit event sponsors; however, Processing & Technology Fee shall apply.

[2] Facility reservation & lease fees, and other charges, as may apply for services being provided by City staff, will be charged separately at the time of permit issuance.

# FEE ADMINISTRATION

A. General Administration of Fee Schedule.

1. All required application fees will be paid at the time of application, or when the applicant requests information; or service for which a fee is charged above and is rendered without an application being filed. When fees are based on hourly fees, the applicant will be billed, and the fees shall be paid prior to the decision being issued.
2. Building Permits: Plan Review & Processing / Technology Fees will be due upon application submittal and shall be paid prior to the commencement of review. Building Permit Fees and Harvard Road Mitigation Fees will be due and payable at the time of building permit issuance. If the building permit is withdrawn or never issued, any outstanding Plan Review & Processing / Technology Fees will be billed to the applicant.
3. Commercial Plan Review, City Engineer Review, & Planning Review: When City review has been conducted and a permit has not been issued due to the project being cancelled, withdrawn, or expired, the City reserves the right to invoice applicants for any outstanding fees, including additional staff time, if applicable.
4. For all Commercial Applications: There will be a three-day application intake review for submittal completeness. If determined that all document requirements have been submitted, all project submittals will be forwarded for reviews, upon payment of processing/technology fees, plan review fees and application fees , as may be applicable. If determined that there is missing information, reviews will not yet be assigned.
5. The above listed application and review fees cover the first two reviews. Subsequent reviews will be charged the hourly rates as identified as “Additional Staff Time”.
6. For cancelled, withdrawn, or expired permits: the City reserves the right to bill for any outstanding invoices related to additional review fees, noticing fees, professional contract review fees (e.g. survey), etc., for work already completed by the City and/or their contractors.
7. Each action for which there is a listed fee, will constitute a separate action, and the fee will be computed as determined above. Each request will be billed as a separate action (e.g. each variance request will be charged a separate fee).
8. Measurement of acreage will be rounded to the nearest full acre except for areas less than one acre, which will be computed as one acre.
9. Hourly fees will be rounded to the nearest ½ hour as noted; except that there will be a minimum charge of one hour.
10. The value of projects and / or construction shall be determined by using data taken from the Building Valuation Data Sheet printed in the “Building Safety Journal” published by the International Code Council twice a year. This Fee Schedule includes the most recent valuation data and is updated administratively as the data changes twice each year. If no building permit was required or the building permit was issued more than one year ago, the value shall be determined by the Building Valuation Data Sheet, per County Assessor records, awarded construction bid, estimated construction cost, or other comparable means, as determined by City Staff.

11. For Expired Permits: Permit reissuance applies only to permits that have expired within 60 days from the expiration date noted on the permit. If past 60 days, permit reissuances will be evaluated on a case-by-case basis.

B. Refund policy.

1. For Application Fees, a full refund of fees, minus the $20 Refund Processing fee will be provided if no processing by the City has occurred.
2. If processing has occurred, but no reviews have been undertaken, a full refund minus the $65 Processing and Technology fee and the $20 Refund Processing fee will be provided.
3. If the permit has been issued, but is cancelled prior to the commencement of construction, a refund of the Harvard Road Mitigation Fee, State Building Surcharge, and Building Permit Fee, minus the $20 Refund Processing fee, will be provided.
4. A 50% refund of application fees will be provided if the Community Development Director, or his / her designee, determines that the request is made prior to any mailing of notice or if any processing by the City has occurred.
5. No refund of fees will be provided after an administrative decision / interpretation is rendered or after the mailing of notice unless the application is withdrawn at the City's request.
6. Full refund of fees may be authorized if the City has inappropriately told an applicant that a permit / action is required and later it is determined by the City that the permit / application was not necessary / required.

C. Automatic Modification of Fee Schedule

The Community Development Fee Schedule shall be automatically administratively modified twice a year to remain current with the Building Valuation Data Sheet printed in the "Building Safety Journal" published by the International Code Council twice a year. Additionally, the fee schedule will be reviewed for a yearly cost of living adjustment.

D. Waiver of Fees.

The Community Development Director, or his / her designee, may waive all or a portion of the fees established herein for special individual circumstances where there is extreme economic hardship, issues of fundamental fairness, or where application of the fee schedule is otherwise unreasonable or impractical. Requests for the waiver of fees shall be made in writing to the Director, stating a reason for the waiver. The decision shall be indicated by letter stating the basis for approval or denial of the waiver and the decision is final and binding.

# 2027 Facilities Program Fee Schedule

| Program Name | | 2026 Fees | | 2027 Fees | |
|---|---|---|---|---|---|
| **FACILITIES 2027** | | | | | |
| **City Gardens (Arboretum, Rocky Hill)** | | | | | |
| City Garden Plot Rental (Rocky Hill or Arboretum) (Per Box, Per Season) | | $25.00 | per season | $25.00 | per season |
| **LIBERTY LAKE BALL FIELDS** | | | | | |
| **Non-Profit Organizations:** | | | | | |
| Ballfield Rentals (per hr) | | $15.00 | minimum 2 hrs. per day | $15.00 | minimum 2 hrs. per day |
| | | | | | |
| Administrative Fee (Processing Fee)<br>(With the full implimentation of the Rec software the time I am spedning on processing these a very minimal also with the season long fees for the larger reservations they are no longer eating into the administrative time.) | | $40.00 | per application | REMOVE | REMOVE |
| **All Other Organizations and Private Groups:** | | | | | |
| Ballfield Rentals (per hr) | | $25.00 | minimum 2 hrs. per day | | |
| | | | | | |
| Administrative Fee (Processing Fee)<br>(With the full implimentation of the Rec software the time I am spedning on processing these a very minimal also with the season long fees for the larger reservations they are no longer eating into the administrative time.) | | $40.00 | per application | REMOVE | REMOVE |
| Concession Fee (Per Day, LL Ballfields ONLY) | | $100.00 | per day | | |
| **Rec Agreement Season* Long Ballfield Use(s):**<br>***Season is a max of 3 months, max 3hrs. use per weekday, max 5 hrs. use per Saturday. No Sunday Use.** | | | | | |
| 1 Ballfield Rentals | | $3.00 | per registrant | $3.00 | per registrant |
| 2 Ballfield Rentals | | $5.00 | per registrant | $5.00 | per registrant |
| 3 Ballfield Rentals | | $7.00 | per registrant | $7.00 | per registrant |
| **OUTDOOR FACILITIES** | | | | | |
| Pavillion Park Pavilion Shelter Regular Use (per 4 hour block) | | $125.00 | per 4 hr. block | $125.00 | per 4 hr. block |
| Pavillion Park Pavilion Shelter Non-Profit (per 4 hour block) | | $100.00 | per 4 hr. block | $100.00 | per 4 hr. block |
| Rocky Hill Park Picnic Shelter Regular Use (per 4 hour block) | | $125.00 | per 4 hr. block | $125.00 | per 4 hr. block |
| Rocky Hill Park Picnic Shelter Non-Profit (per 4 hour block) | | $100.00 | per 4 hr. block | $100.00 | per 4 hr. block |
| Town Square Park Picnic Shelter Regular Use (per 4 hour block) | | $125.00 | per 4 hr. block | $125.00 | per 4 hr. block |
| Town Square Park Picnic Shelter Non-Profit (per 4 hour block) | | $100.00 | per 4 hr. block | $100.00 | per 4 hr. block |
| Orchard Park Shelter Regular Use (per 4 hour block) | | $125.00 | per 4 hr. block | $125.00 | per 4 hr. block |
| Orchard Park Shelter Non-Profit (per 4 hour block) | | $100.00 | per 4 hr. block | $100.00 | per 4 hr. block |
| Event Attendance Over 200 (Pavillion, Rocky Hill, Orchard, Town Square Per Application) | Added Town Square | $250.00 | per application | $250.00 | per application |
| Water Usage Fee (Pavillion, Rocky Hill, Orchard, Town Square Per Application) | Changed to from Exces Water Usage to Water Usage | $50.00 | per application | $50.00 | per application |
| **LIBERTY LAKE OWNED/ OPERATED OUTDOOR SPORTS FIELDS** | | | | | |
| Outdoor Sports Fields, Non-Profit (Per Hr, w/ Minimum 2 hrs. Per Day) | | $5.00 | minimum 2 hrs. per day | $5.00 | minimum 2 hrs. per day |
| Outdoor Sports Fields, Regular Use (Per Hr, w/ Minimum 2 hrs. Per Day) | | $10.00 | minimum 2 hrs. per day | $10.00 | minimum 2 hrs. per day |
| Administrative Fee (Processing Fee) | | $40.00 | per application | $40.00 | per application |
| **Rec Agreement Season* Long Grass Field(s) Use(s):**<br>***Season is a max of 3 months, max 3hrs. use per weekday. No Saturday/Sunday Use. Excluding Pavillion Grass Fields.** | | | | | |
| 1 Grass Fields Used | | $0.50 | per registrant | $0.50 | per registrant |
| 2 Grass Fields Used | | $0.75 | per registrant | $0.75 | per registrant |
| 3 Grass Fields Used | | $1.00 | per registrant | $1.00 | per registrant |
| 4 Grass Fields Used | | $1.25 | per registrant | $1.25 | per registrant |
| 5 Grass Fields Used | | $1.50 | per registrant | $1.50 | per registrant |
| 6 Grass Fields Used | | $1.75 | per registrant | $1.75 | per registrant |
| 7 Grass Fields Used | | $2.00 | per registrant | $2.00 | per registrant |
| 8 Grass Fields Used | | $2.25 | per registrant | $2.25 | per registrant |
| **INDOOR FACILITIES** | | | | | |
| Parks & Recreation Community Room: Monday - Friday (per 3 hour block); Block 1 & 2 (normally staffed hours) | | | | $75.00 | per 3 hr. block |
| Parks & Recreation Community Non-Profit: Monday - Friday (per 3 hour block); Block 1 & 2 (normally staffed hours) | | | | $50.00 | per 3 hr. block |
| Parks & Recreation Community Room: Monday - Friday (per 3 hour block); Block 3 (unstaffed, after hours) | | | | $120.00 | per 3 hr. block |
| Parks & Recreation Community Non-Profit: Monday - Friday (per 3 hour block); Block 3 (unstaffed, after hours) | | | | $100.00 | per 3 hr. block |
| Parks & Recreation Community Room: Saturday - Sunday (per 3 hour block); Block 1, 2, & 3 (unstaffed, after hours) | | | | $120.00 | per 3 hr. block |
| Parks & Recreation Community Non-Profit: Saturday - Sunday (per 3 hour block); Block 1, 2, & 3 (unstaffed, after hours) | | | | $100.00 | per 3 hr. block |

# 2027 Activities and Events Program Fee Schedule

| Program Name | 2026 FEES | 2027 FEES |
|---|---|---|
| **ACTIVITIES** | | |
| **Challenger 'Core' Soccer Camp (One Week Sports Camp/2X per Summer) *** | | |
| TinyTykes (45 MIN.) | $129.00 | $129.00 |
| Half Day (3 HRS.) | $215.00 | $215.00 |
| Full Day (6 HRS.) | $285.00 | $285.00 |
| | | |
| **Skyhawks Summer Camps *** | | |
| Skyhawks Summer Day Camp (Per Week) | $159.00 | $159.00 |
| Skyhawks Day Camp (Full Summer Rate) | $1,250.00 | $1,250.00 |
| | | |
| **Skyhawks Sports Camp *** | | |
| Baseball Camp (5 Day/Half Day) | $145.00 | $145.00 |
| Baseball Camp (5 Day/Full Day) | $180.00 | $180.00 |
| Tennis Camp (5 Day) | $145.00 | $145.00 |
| Tennis Camp (4 Day) | $115.00 | $115.00 |
| Mini-Hawk Camp (Baseball, Basketball & Soccer) (5 Day) | $145.00 | $145.00 |
| Mini-Hawk Camp (Baseball, Basketball & Soccer) (4 Day) | $115.00 | $115.00 |
| Soccer Camp (5 Day/Full Day) | $180.00 | $180.00 |
| Soccer Camp (5 Day/Half Day) | $145.00 | $145.00 |
| Soccer Camp (4 Day/Full Day) | $150.00 | $150.00 |
| Beginning Golf Camp (5 Day) | $145.00 | $145.00 |
| Lacrosse Camp (4 Day) | $115.00 | $115.00 |
| Basketball Camp (4 Day) | $150.00 | $150.00 |
| Basketball Camp (5 Day) | $180.00 | $180.00 |
| Multi-Sport (Basketball & Soccer) (5 Day/Half Day) | $145.00 | $145.00 |
| Multi-Sport (Basketball & Soccer) (5 Day/Full Day) | $180.00 | $180.00 |
| Flag Football (5 Day/Half Day) | $145.00 | $145.00 |
| Flag Football (5 Day/Full Day) | $180.00 | $180.00 |
| STEM & Play: Soccer Camp (5 Day/Half Day) | $145.00 | $145.00 |
| STEM & Play: Soccer Camp (5 Day/Full Day) | $180.00 | $180.00 |
| STEM & Play: Basketball Camp (5 Day/Half Day) | $145.00 | $145.00 |
| STEM & Play: Basketball Camp (5 Day/Full Day) | $145.00 | $145.00 |
| Multi-Sport Camp (Capture the Flag, Soccer & Ultimate Frisbee) (5 Day) | $180.00 | $180.00 |
| | | |
| **SuperTots/SoccerTots *** | | |
| Teddies / Teddies II | $120.00 | $120.00 |
| | | |
| **Coeur Climbing** | | |
| Adult Classes (1 session class) | $60.00 | $60.00 |
| Youth Classes (1 session class) | $50.00 | $50.00 |
| Youth Intro to Climbing (3 session class) | $130.00 | $130.00 |
| | | |
| **Fitness Classes (Inclusa Fit)** | | |
| Individual Class (Indoor Class) Adults | $20.00 | $20.00 |
| Individual Class (Outdoor Class) Adults | | $10.00 |
| Individual Class (Indoor Class) Youth | | $10.00 |
| Individual Class (Outdoor Class) Youth | | $5.00 |
| 4 Classes | $75.00 | $75.00 |
| | | |
| **Cooking Classes (Inclusa Health)** | | |
| Individual Class w/o food | $20.00 | $20.00 |
| | | |
| **Wiley E Water (White Water Rafting)** | | |
| Spokane Whitewater Trip | $82.00 | $82.00 |
| Spokane River Scenic Float | $72.00 | $72.00 |
| | | |
| **Staff Lead Recreation Progaming** | | |
| Pre K/Youth Field Trips | $15.00 | $15.00 |
| Lego Build Competition | $35.00 | $35.00 |
| U4 Soccer Program (4 weeks) | | $45.00 |
| U6 Soccer Program (5 weeks) | | $50.00 |
| | | |
| **Recreation Programing Fees** | | |
| Recreation Program Late Fees | $10.00 | $10.00 |
| **EVENTS** | | |
| **Outdoor Community Events** | | |
| Food Vendors | $125.00 | $125.00 |
| Non - Food Vendors Outside of Liberty Lake | $50.00 | $50.00 |
| Non - Food Vendors Inside of Libertyy Lake | FREE | FREE |
| Informational Booth Outside of Liberty Lake | $15.00 | $15.00 |
| Informational Booth Inside of Liberty Lake | FREE | FREE |
| **Indoor Community Events** | | |
| Indoor Winter Market Non - Food Vendor Fee (one day) | | $15.00 |

Updated 9.9.26

# Parks and Arts Commission Budget 2026-2029

| Year | *Item* | Estimated Cost | Expenditure | Status | Notes |
|---|---|---|---|---|---|
| **2027** | StoryWalk-Baseball Fields | $5,000.00 | | Carryover | 2026/2027 install |
| | Community Art - City Buildings | $60,000.00 | | Carryover/In progress | Art for the City Hall/Legacy renovation-final payment in 2027 |
| | Goat Sculptures? | $15,000.00 | | Carryover? | Confirming with Peter |
| | | | | | |
| | **Carryover 2026 Total** | **$80,000.00** | | | |
| | | | | | |
| **2027** | 1. Public Art Maintenance | $10,000.00 | | | |
| | 2. Programming | $14,000.00 | | | Programming=$10k Performance Art=$4k |
| | 3. Beautification | $10,000.00 | | | |
| | 4. Carousel Art | $60,000.00 | | | Carousel, continued |
| | 5. Orchard Park Boulder Painting | $15,000.00 | | | Continuation of boulder painting |
| | 6. Community Art - City Hall Exterior(??) | $40,000.00 | | | Art City Building |
| | 7. Art Consultant | $18,000.00 | | | Karen Mobley, Spokane Arts Consulting |
| | *Symphony | | | | |
| | *Fireworks | | | | |
| | *Winter Event | | | | |
| | **TOTAL** | **$167,000.00** | | | |
| | **GRAND TOTAL 2026 CARRYOVER & 2027** | **$247,000.00** | | | |
| **2028** | Beautification | $10,000.00 | | | e.g. graffiti barrels, benches, bike racks, etc. |
| | Programming | $10,000.00 | | | |
| | Community Art | $60,000.00 | | | Carousel Art |
| | Liberty Lake Art | $40,000.00 | | | Interactive Boulder Art (Location TBD, possibly Town Square) |
| | Smarty Board | $3,500.00 | | | Pavillion Park - install after new playground |
| | Public Art Maintenance | $10,000.00 | | | Ongoing for potential maintenance |
| | *Symphony | | | | |
| | *Fireworks | | | | |
| | *Winter Event | | | | |
| | **TOTAL** | **$133,500.00** | | | |
| **2029** | Beautification | $10,000.00 | | | |
| | Programming | $10,000.00 | | | |
| | Community Art | $60,000.00 | | | Carousel Art |
| | Liberty Lake Art | $40,000.00 | | | Interactive Boulder Art (Location TBD, possibly Town Square) |
| | Public Art Maintenance | $10,000.00 | | | Ongoing for potential maintenance |
| | *Symphony | | | | |
| | *Fireworks | | | | |
| | *Winter Event | | | | |
| | **TOTAL** | **$130,000.00** | | | |

**2026 Budget is $312,000.**

**Project Ideas as Recommended to City Council**

* Symphony, Fireworks and other events budgeted in General Fund line item.
**Potential Sponsors Identified
Other Ideas
Orchard Park Mural?
Trailhead Updates?
Overpass Art?
What type of programming?
Rocky Hill splash pad

City of Liberty Lake

# Parks & Arts Commission Strategic Plan

# 2024 - 2027



**VISION**

To enrich the quality of life in Liberty Lake through art, high quality programs, and exceptional parks and facilities.

**MISSION**

To foster an artistic environment that promotes a sense of community, creates a unique identity and supports opportunities for the parks and arts.

**COMMISSION RESPONSIBILITIES**

- Make recommendations to the City Council on the procurement and placement of art.
- Promote and encourage programming to bring opportunities and awareness of public art.
- Make recommendations and advise City Council on city park additions and needs.

**PARK AND ART FOCUS**

- Functional Art – beautification projects, fences, bike racks, benches, and other.
- Interactive Art – art that actively engages the community such as playground equipment, story boards, festivals and other.
- Statement Pieces – roundabouts, parks, statues, panels and other.
- Programming – community theater, civic theater, literacy, dance, and other.
- Parks and Trails – enhancement to existing and new parks and trails within the community.

**STRATEGIC AIMS**

- Design and implement a financial strategy for long-term arts sustainability.
  - Capital Improvement Projects
  - Development / Building Projects
  - City Budget
  - Grants
  - Fundraising
- Set priorities for any available funding for public art.
- Create and implement comprehensive community outreach program.
  - Communication

  - Develop Strategic Partnerships – builders/developers, local businesses, banks, libraries, athletic organizations, schools, etc.
  - Engage Art Community – local theaters, poets, dance, etc.
- Advise City Council and City Staff on policy that supports the arts, parks, and programming
  - Define and establish a vision that works for Liberty Lake.
  - Create open communication with city staff and council on arts initiatives.
  - Justify the need for quality arts in the City of Liberty Lake.
  - Be an advisory committee for park opportunity recommendations.
  - Be an advisory committee for park programming opportunities.
- Be a resource to builders and developers to incorporate art into projects in public venues.

**RESOLUTION NO. 12-164H**
**CITY OF LIBERTY LAKE**
**SPOKANE COUNTY, WASHINGTON**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIBERTY LAKE, SPOKANE COUNTY WASHINGTON, APPROVING CERTAIN PUBLIC IMPROVEMENTS AND PUBLIC IMPROVEMENT COSTS; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LIBERTY LAKE, SPOKANE COUNTY, WASHINGTON, as follows:

WHEREAS, the City of Liberty Lake, Spokane County, Washington (the "City") is a non-charter code city duly organized and existing under and by virtue of the Constitution and laws of the state of Washington; and

WHEREAS, chapter 39.89 RCW authorizes the creation of tax increment areas (as defined by RCW 39.89.020(9)) (each an "Increment Area"); and

WHEREAS, the City authorized Spokane County, Washington (the "County") to create an Increment Area, a portion of which is located within the City's boundaries, by Resolution No. 89, adopted by the City Council of the City (the "Council") on December 20, 2005; and

WHEREAS, the Board of County Commissioners (the "Board") created an Increment Area, a portion of which is located in the boundaries of the City, designated "Spokane County Increment Area No. 2005-01" ("IA 2005-01") by its Resolution 2005-1169, adopted by the Board on December 22, 2005. A substantial portion of the Increment Area is not located in the boundaries of the City as a result of an annexation; and

WHEREAS, the Council independent of the Board desires to develop a process whereby any developer within IA 2005-01 may present a proposed public improvement (as defined by RCW 39.89.020) (the "Public Improvements") including the proposed cost thereof (the "Public Improvement Costs") as identified in the City's Capital Facility's Plan to the Council in advance of its construction; and

WHEREAS, the Council desires to approve any such public improvements and the costs related thereto prior to construction by resolution with the understanding that such approval will not have any binding effect of the actions of the Board although the Board may desire to consider such action; and

WHEREAS, Greenstone Corporation, a Washington Corporation, has submitted certain Public Improvements, including the Public Improvement Costs, to the Council for approval; and

WHEREAS, the funds that are deposited in the LIFT program are to be used first for the Public Improvements described in Exhibit A that would benefit economic development in a commercial zoned area within the Increment Area; and

WHEREAS, the Council passed Resolution 12-164G approving public improvements and now desire to update Resolution 12-164G with the list of projects identified in Exhibit A; and

WHEREAS, the City Council approved Resolution 12-164G in October 2023; and

WHEREAS, Exhibit A has since been updated to be consistent with the adopted 2025-2030 City Capital Facilities Plan, as applicable.

NOW, THEREFORE, IT IS HEREBY FOUND, DETERMINED AND ORDERED as follows:

**Section 1:** Approval of Public Improvements and Public Improvement Costs

The Public Improvements and estimated Public Improvement Costs described in Exhibit A, attached thereto and by this reference incorporated herein are hereby approved.

**Section 2:** Repealer

All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed, and shall have no further force or effect.

**Section 3:** Ratification

All actions not inconsistent with the provisions of the Resolution heretofore taken by the Council and the City's employees with respect to the adoption of this Resolution are hereby in all respects ratified, approved and confirmed.

**Section 4:** Effective Date

This Resolution shall be effective immediately upon its adoption.

APPROVED by the City Council of the City of Liberty Lake this 15th day of April 2025.

Cris Kaminskas

Cris Kaminskas, Mayor

**ATTEST:**

Rochelle Caton

Rochelle Caton, City Clerk

**APPROVED AS TO FORM:**

City Attorney, Sean P. Boutz

# PROPOSED TIF/LIFT PROJECTS

Resolution for Projects (Updates Resolution 09-132, 12-164, & 12-164 A-G)

## Projects the City and Developer will focus on for 2025-2027

| | | |
|---|---|---|
| 1. | Harvard Road Trailhead Improvements | 2025 |
| | a. Facility Improvements | $ 400,000 |
| 2. | HUB Facility Expansion | 2025 |
| | a. Ballfield and Parking Construction | $ 2,500,000 |
| 3. | Cataldo Extension & Connection | 2025 |
| | a. Design and Construction | $ 4,800,000 |
| 4. | Kramer Extension from Mission to Indiana | 2025 |
| | a. Design and Construction | $ 1,000,000 |
| 5. | Indiana Extension past Liberty Lake Water and Sewer District | 2025 |
| | a. Design and Construction | $ 500,000 |
| 6. | Harvest Parkway Construction South of Mission | 2025 |
| | a. Design and Construction | $ 2,300,000 |
| 7. | Transit Parking between Broadway and I90 Off ramp | 2026 |
| | a. Design and Construction | $ 3,120,000 |
| 8. | North Liberty Lake Plaza | 2026 |
| | a. Design and Construction | $ 1,600,000 |
| 9. | Harvard Road and Wellington Roundabout | 2026 |
| | a. Design and Construction | $ 960,000 |

# 2025-2027 TIF/LIFT BALANCE SHEET

| | |
|---|---|
| January 2025 Beginning Balance | $ 9,474,000 |
| 2025 Revenue | $ 2,600,000 |
| | $12,074,000 |

## 2025

| | |
|---|---|
| Harvard Road Trailhead Improvements | $ 400,000 |
| HUB Facility Expansion | $ 2,500,000 |
| Cataldo Extension & Connection | $ 4,800,000 |
| Kramer Extension Mission to Indiana | $ 1,000,000 |
| Indiana Extension past LLSWD | $ 500,000 |
| Harvest Parkway Construction | $ 2,344,000 |
| 2025 End of year balance (est.) | $ 530,000 |

## 2026-2027

| | |
|---|---|
| 2026 Revenue | $ 2,800,000 |
| Transit Parking | $ 3,120,000 |
| North Liberty Lake Plaza | $ 1,600,000 |
| 2027 Revenue | $ 3,000,000 |
| Harvard Road and Wellington Roundabout | $ 960,000 |
| **Estimated 2027 Ending Balance** | **$ 650,000** |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund Revenues

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 308 31 01 17 | Restricted Beginning Cash and Investments - Opioid Abatement | 0.00 | 18,882.10 | 58,154.46 | 40,296.54 | 106,500.00 | 72,000.00 | Pharmaceutical settlement funds. Restricted to costs and services related to opioid abatment |
| 308 31 01 18 | Restricted Beginning Cash and Investments - AFF/SUP Housing | 0.00 | 9,611.98 | 57,008.96 | 85,513.44 | 90,300.00 | 118,000.00 | State sales tax carve out. Restricted to affordable and supportive housing services. No planned activity in 2027 |
| 308 41 00 00 | City Hall Cash Drawer Committed | 100.00 | 100.00 | 0.00 | 0.00 | 100.00 | 100.00 | |
| 308 41 00 01 | Petty Cash Committed | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 308 41 00 02 | LLML Cash Drawer Committed | 134.00 | 134.00 | 0.00 | 0.00 | 75.00 | 75.00 | |
| 308 91 00 00 | Beginning Unassigned Cash And Investments | 5,494,523.16 | 5,359,000.02 | 8,429,195.19 | 7,220,460.79 | 7,744,000.00 | 3,400,000.00 | Estimated beginning balance. Will fluctuate based on new city hall progress kd |
| 308 | Beginning Balances | 5,494,957.16 | 5,387,928.10 | 8,544,358.61 | 7,346,270.77 | 7,940,975.00 | 3,590,175.00 | |
| 311 10 00 00 | Property Tax - General | 2,477,867.09 | 2,526,081.13 | 2,655,616.94 | 1,622,084.46 | 2,760,000.00 | 2,897,000.00 | 1% property tax increase $32k and new construction credit $105k |
| 311 10 00 01 | Property Tax-Drainwater | 5,967.11 | 5,949.77 | 5,983.98 | 5,968.89 | 5,900.00 | 5,900.00 | Administrative carve out of stormwater assessment |
| 313 11 00 00 | Local Retail Sales And Use Tax | 6,412,810.95 | 6,610,912.55 | 6,988,521.58 | 5,316,543.03 | 7,110,400.00 | 7,465,920.00 | 2026 projected = $7.26 million |
| 313 15 00 00 | Special Purpose Tax-Public Safety | 190,029.78 | 194,773.67 | 208,837.78 | 165,049.87 | 215,870.00 | 219,000.00 | 2026 projected = $217k - city portion of county measure dedicated to public safety |
| 313 27 00 00 | Affordable & Sup Housing | 9,611.98 | 47,396.98 | 28,504.48 | 16,935.59 | 28,500.00 | 28,500.00 | State sales tax carve out capped at $28,500 annually. Restricted to affordable and supportive housing efforts |
| 313 71 00 00 | Sales Tax - Criminal J | 332,006.53 | 340,293.07 | 362,849.02 | 286,702.04 | 373,500.00 | 384,000.00 | 2026 projected = $377k - city portion of county measure dedicated to criminal justice |
| 317 20 00 00 | Leasehold Excise Tax | 5,652.16 | 4,840.75 | 5,813.96 | 4,442.76 | 5,000.00 | 5,000.00 | Local portion of state distributions collected via dept of revenue |
| 318 11 00 00 | Admissions Tax | 137,952.83 | 164,266.62 | 217,013.90 | 144,965.03 | 200,000.00 | 205,000.00 | 2026 projected = $195k - city tax on area golf course activity. additional revenue attributed to this line item reallocated kd |
| 310 | Taxes | 9,571,898.43 | 9,894,514.54 | 10,473,141.64 | 7,562,691.67 | 10,699,170.00 | 11,210,320.00 | |
| 321 91 00 00 | Franchise Fees And Royalties | 166,953.38 | 147,220.11 | 140,575.97 | 102,974.18 | 155,000.00 | 135,000.00 | 2026 projected = $140k - 3 year avg = $152k |
| 321 99 00 00 | General Business Licen | 49,404.32 | 52,420.12 | 50,273.11 | 42,661.69 | 52,500.00 | 50,000.00 | 2026 projected = $55k - 3 year avg = $51k |
| 321 99 00 01 | Solicitor License | 5,550.00 | 2,025.00 | 2,100.00 | 1,875.00 | 2,000.00 | 2,000.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 322 10 00 00 | Building Permits | 1,109,039.75 | 1,084,408.25 | 842,675.02 | 403,324.00 | 1,300,000.00 | 1,400,000.00 | 2026 projected = $550k - 3 year avg = $1.01 million; activity planned for 2026 pushed to 2027, anticipate substantial development in 2027 |
| 322 10 00 02 | Building Permits Reimbursed Expenses | 14,169.30 | 3,691.79 | 1,192.54 | 0.00 | 15,000.00 | 0.00 | No planned activity for 2027 |
| 322 10 00 04 | CP&ED Cost Recovery All Other Categories | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | Revenue receipted to other Comm Dev line items |
| 322 40 00 00 | Street and Curb Permits | 0.00 | 0.00 | 0.00 | 6,840.00 | 0.00 | 6,000.00 | Carve out of existing building permit revenue |
| 322 90 00 01 | Special Event Permit | 0.00 | 0.00 | 1,730.00 | 1,900.00 | 1,500.00 | 1,500.00 | |
| 320 | Licenses & Permits | 1,345,116.75 | 1,289,765.27 | 1,038,546.64 | 559,574.87 | 1,551,000.00 | 1,594,500.00 | |
| 333 20 60 03 | WASPC Traffic Safety | 0.00 | 0.00 | 450.10 | 2,400.00 | 0.00 | 0.00 | |
| 334 01 10 00 | State Award from Criminal Justice Training Commission | 0.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | NC. Reimbursement for annual training programs |
| 334 04 20 00 | Grant Dept of Commerce PCPU | 0.00 | 0.00 | 62,500.00 | 47,564.00 | 37,500.00 | 0.00 | Grant expended in 2026 |
| 334 04 20 01 | Grant Dept of Commerce Climate Relisiency | 0.00 | 0.00 | 255,000.00 | 110,000.00 | 240,000.00 | 85,000.00 | Projected remaining balance earmarked for emergency management services kd |
| 336 06 21 00 | Criminal Justice - Population | 4,654.72 | 5,026.04 | 5,587.64 | 4,468.45 | 5,900.00 | 6,600.00 | State shared revenue. Distribution based on per capita estimates of 2026 population |
| 336 06 26 00 | Criminal Justice - Special Programs | 16,428.46 | 17,658.40 | 19,555.87 | 15,589.70 | 20,800.00 | 23,000.00 | State shared revenue. Distribution based on per capita estimates of 2026 population |
| 336 06 42 00 | Cannabis Excise Tax Distribution | 59,937.28 | 64,576.74 | 61,453.44 | 39,896.69 | 69,300.00 | 60,000.00 | 2026 projected = $62k. 3 year avg = $62k |
| 336 06 51 00 | DUI - Cities | 890.58 | 1,280.15 | 1,366.34 | 1,225.95 | 1,100.00 | 1,200.00 | State distribution, per capita allocation of collected fines |
| 336 06 94 00 | Liquor Board Excise Tax | 90,237.48 | 91,332.66 | 90,170.16 | 64,030.05 | 98,600.00 | 92,200.00 | State shared revenue. Distribution based on per capita estimates of 2026 population |
| 336 06 95 00 | Liquor Board Profits | 98,402.15 | 99,268.62 | 103,405.28 | 79,009.24 | 103,400.00 | 108,000.00 | State shared revenue. Distribution based on per capita estimates of 2026 population |
| 337 00 00 01 | Timber Excise Tax-Local Grants,Entitlements And Other Payments | 11.55 | 6.11 | 4.22 | 3.75 | 0.00 | 0.00 | |
| 337 00 00 03 | Local Grants, Entitlements & Other Payments | 0.00 | 3,311,300.00 | 366.97 | 0.00 | 0.00 | 0.00 | |
| 330 | Intergovernmental Revenues | 270,562.22 | 3,590,448.72 | 605,860.02 | 364,187.83 | 582,600.00 | 382,000.00 | |
| 341 81 00 00 | Processing/Technology Fee | 11.98 | 0.00 | 0.00 | 33,570.00 | 0.00 | 40,000.00 | Carve out of building permit fee schedule |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 341 81 00 01 | Photocopies-LLML | 2,014.00 | 2,951.95 | 3,461.10 | 3,030.40 | 2,900.00 | 3,000.00 | |
| 341 81 00 02 | Public Record Fees | 0.00 | 0.00 | 0.00 | 824.22 | 400.00 | 500.00 | |
| 341 91 00 00 | Election Candidate Filing Services | 0.00 | 2,500.50 | 0.00 | 528.00 | 0.00 | 0.00 | |
| 341 93 00 00 | Recreation Programs | 18,869.51 | 13,504.74 | 13,032.07 | 12,961.55 | 18,000.00 | 13,000.00 | Additional revenue for rec programs shown in facility rental line item kd |
| 342 10 00 00 | Law Enforcement Services | 46,591.88 | 37,761.91 | 44,620.61 | 62,333.40 | 46,000.00 | 58,000.00 | School resource officer - 2026 projected = $56k |
| 342 40 00 00 | Protective Inspection Outside Services | 0.00 | 0.00 | 0.00 | 125.00 | 0.00 | 0.00 | |
| 343 70 00 00 | Garbage/Solid Waste Services | 33,947.45 | 36,854.00 | 41,402.69 | 25,703.38 | 51,000.00 | 0.00 | Moving to streets fund. Revenue dedicated to street maintenance from use of garbage trucks |
| 345 81 00 00 | Zoning & Subdivision Services | 62,289.95 | 114,687.45 | 53,170.40 | 16,600.00 | 85,000.00 | 110,000.00 | Increase based on substantial pipeline of projects |
| 345 83 00 00 | Plan Checking | 81,168.75 | 386,159.50 | 553,871.95 | 397,992.75 | 475,000.00 | 475,000.00 | Substantial activity planned through buildout |
| 345 83 00 01 | Plan Checking Outside Services | 51,789.51 | 41,044.19 | 17,085.00 | 1,000.00 | 40,000.00 | 40,000.00 | Not utilized in 2026; revenues = expenses |
| 347 20 00 00 | Library Services-Non Resident Payments | 0.00 | 0.00 | 510.00 | 690.00 | 0.00 | 600.00 | |
| 347 60 00 00 | Recreation Program Fees | 0.00 | 0.00 | 390.00 | 2,709.00 | 0.00 | 2,800.00 | |
| 340 | Charges For Services | 296,683.03 | 635,464.24 | 727,543.82 | 558,067.70 | 718,300.00 | 742,900.00 | |
| 353 10 00 00 | Traffic Infraction Penalties | 22,771.16 | 44,830.81 | 43,583.61 | 20,954.84 | 42,000.00 | 28,000.00 | 2026 projected = $24k; 3 year avg = $37k |
| 359 70 00 01 | Lost/replacement Of Library Supplies | 52.00 | 114.95 | 66.00 | 18.40 | 50.00 | 50.00 | |
| 359 70 00 02 | Lost Or Unuseable Library Inventory | 2,577.75 | 2,803.15 | 2,223.31 | 1,392.44 | 2,000.00 | 2,000.00 | |
| 350 | Fines & Penalties | 25,400.91 | 47,748.91 | 45,872.92 | 22,365.68 | 44,050.00 | 30,050.00 | |
| 361 11 00 00 | Investment Interest | 228,561.73 | 385,962.38 | 332,225.88 | 154,690.66 | 270,000.00 | 150,000.00 | With drawdown of reserve balances, interest earnings will also decrease |
| 361 20 00 00 | Harvard Road Mitigation Interfund Loan Interest | 5,745.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 361 40 00 00 | Sales Tax Interest | 18,803.03 | 24,711.31 | 21,832.54 | 10,304.58 | 18,000.00 | 16,000.00 | |
| 361 40 00 01 | Other Interest Earning | 7,963.70 | 7,037.51 | 5,931.03 | 3,060.14 | 6,500.00 | 5,000.00 | |
| 362 00 00 05 | Space And Facilities Rentals (Short-Term) | 13,335.00 | 23,296.80 | 36,255.00 | 32,049.25 | 45,000.00 | 36,000.00 | 2026 projected = $36k kd |
| 367 00 00 00 | Contributions from Nongovernmental Sources | 2,235.64 | 477.85 | 9,459.52 | 2,326.72 | 0.00 | 0.00 | |
| 367 00 00 02 | Donations-Recreation | 0.00 | 0.00 | 0.00 | 3,500.00 | 0.00 | 0.00 | |
| 367 11 01 01 | Donations-LLML | 320.70 | 127.94 | 70.05 | 35.55 | 1,000.00 | 0.00 | NB |
| 367 19 00 00 | Donations-Other | 550.00 | 1,000.00 | 4,000.00 | 0.00 | 0.00 | 0.00 | |

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

## 001 General Fund

| Account | | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | 2026 Appropriated | 2027 Proposed | Comment |
|---|---|---|---|---|---|---|---|---|
| 367 19 00 04 | Donation-Arboretum | 6,300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 367 19 00 05 | Donations-Winter Event | 0.00 | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | |
| 369 20 00 00 | Unclaimed Money & Proceeds From Sale Of Unclaimed Property | 0.00 | 0.00 | 0.00 | 329.97 | 0.00 | 0.00 | |
| 369 30 00 00 | Confiscated And Forfeited Property | 3,606.14 | 0.00 | 0.00 | 0.00 | 25.00 | 25.00 | |
| 369 40 00 00 | Judgments and Settlements | 10,470.63 | 48,713.41 | 8,171.14 | 16,840.78 | 10,000.00 | 13,000.00 | Annual distributions for opioid abatement settlements kd |
| 369 81 01 01 | Cash Overages/Shortage-LLML | 0.75 | -9.15 | -7.35 | 1.00 | 0.00 | 0.00 | |
| 369 91 00 00 | Other Miscellaneous Revenue | 10,341.09 | 157,768.76 | 113,631.68 | 37,471.33 | 50,000.00 | 50,000.00 | NC |
| 360 | Miscellaneous Revenue | 308,233.41 | 649,086.81 | 535,069.49 | 260,609.98 | 400,525.00 | 270,025.00 | |
| 381 20 00 00 | Loan Repayment Received | 610,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 380 | Non Revenues | 610,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 391 10 03 11 | Proceeds From City Hall Financing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | NB. Placeholder for financing new city hall construction kd |
| 395 10 00 00 | Proceeds From Sales Of Capital Assets | 9,786.36 | 9,152.00 | 36,981.30 | 0.00 | 8,000.00 | 20,000.00 | |
| 390 | Other Revenues | 9,786.36 | 9,152.00 | 36,981.30 | 0.00 | 8,000.00 | 20,000.00 | |
| 397 00 02 20 | Transfer In Restricted Reserve Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000,000.00 | Covers remainder of city hall construction kd |
| 397 72 00 01 | Transfer In from Library Capital Fund | 0.00 | 0.00 | 0.00 | 96,475.00 | 0.00 | 0.00 | |
| 397 | Transfers In | 0.00 | 0.00 | 0.00 | 96,475.00 | 0.00 | 1,000,000.00 | |
| TOTAL REVENUES: | | 17,932,638.27 | 21,504,108.59 | 22,007,374.44 | 16,770,243.50 | 21,944,620.00 | 18,839,970.00 | |

# City of Liberty Lake 6 Year Forecast - General Fund

| **REVENUE** | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budgeted | 2027 Prelim Budget | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected | 2032 Projected |
|---|---|---|---|---|---|---|---|---|---|---|
| Property Taxes - Proj new cost. Incr | 2,483,834 | 2,526,081 | 2,655,616 | 2,765,900 | 2,902,900 | 3,052,900 | 3,202,900 | 3,352,900 | 3,502,900 | 3,652,900 |
| Sales Taxes - Proj 5% inc | 6,412,811 | 6,610,913 | 6,988,522 | 7,110,400 | 7,465,920 | 7,839,216 | 8,231,177 | 8,642,736 | 9,074,872 | 9,528,616 |
| Other Taxes - 3% based on growth | 669,602 | 746,628 | 817,205 | 879,870 | 841,500 | 866,745 | 892,747 | 919,530 | 947,116 | 975,529 |
| **Total Taxes** | **9,566,247** | **9,894,515** | **10,461,343** | **10,756,170** | **11,210,320** | **11,758,861** | **12,326,824** | **12,915,165** | **13,524,888** | **14,157,045** |
| Licenses & Permits - Proj 6% | 1,345,117 | 1,289,765 | 1,038,547 | 1,551,000 | 1,594,500 | 1,690,170 | 1,791,580 | 1,899,075 | 2,013,020 | 2,133,801 |
| Intergovt Revenues - Proj 3% | 270,562 | 3,590,449 | 605,860 | 582,600 | 382,000 | 404,920 | 429,215 | 454,968 | 482,266 | 511,202 |
| Charges for Services - Proj 6% | 296,683 | 635,464 | 727,544 | 718,300 | 742,900 | 787,474 | 834,722 | 884,806 | 937,894 | 994,168 |
| Fines - Proj 1% | 25,401 | 47,750 | 45,873 | 44,050 | 30,050 | 30,351 | 30,654 | 30,961 | 31,270 | 31,583 |
| Misc Revenue - 1% | 308,233 | 658,239 | 572,051 | 408,525 | 290,025 | 292,925 | 295,855 | 298,813 | 301,801 | 304,819 |
| Other Financing Sources | - | - | - | - | 1,000,000 | - | - | - | - | - |
| **Total Revenue** | **11,812,243** | **16,116,182** | **13,451,218** | **14,060,645** | **15,249,795** | **14,964,701** | **15,708,850** | **16,483,788** | **17,291,139** | **18,132,618** |
| **EXPENDITURES** | | | | | | | | | | |
| Council/Executive/Legal -Proj 3% | 654,820 | 766,429 | 812,856 | 897,370 | 982,806 | 1,012,290 | 1,042,659 | 1,073,939 | 1,106,157 | 1,139,342 |
| Finance and Admin Services - 3% | 1,499,823 | 1,614,313 | 1,665,527 | 1,734,750 | 1,885,300 | 1,941,859 | 2,000,115 | 2,060,118 | 2,121,922 | 2,185,579 |
| Public Safety - 5% | 4,416,634 | 5,162,308 | 6,277,989 | 7,222,636 | 7,497,128 | 7,871,984 | 8,265,584 | 8,678,863 | 9,112,806 | 9,568,446 |
| Community Development - 3% | 1,250,479 | 1,603,215 | 1,717,832 | 1,973,930 | 1,892,323 | 1,949,093 | 2,007,565 | 2,067,792 | 2,129,826 | 2,193,721 |
| Parks, Recreation & Maintenance - 3% | 2,283,897 | 3,138,754 | 3,401,833 | 3,554,340 | 3,567,292 | 3,674,311 | 3,784,540 | 3,898,076 | 4,015,019 | 4,135,469 |
| Library - 3% | 620,990 | 674,731 | 700,067 | 827,150 | 958,127 | 986,871 | 1,016,477 | 1,046,971 | 1,078,380 | 1,110,732 |
| Capital Contributions/Transfers Out | 1,790,000 | | 85,000 | 3,126,000 | 1,409,000 | | | | | |
| **Total Expenditure** | 12,516,643 | 12,959,750 | 14,661,104 | 19,336,176 | 18,191,976 | 17,436,408 | 18,116,940 | 18,825,760 | 19,564,110 | 20,333,289 |
| **Revenue Greater (less) than Exp** | **(704,400)** | **3,156,432** | **(1,209,886)** | **(5,275,531)** | **(2,942,181)** | **(2,471,707)** | **(2,408,089)** | **(2,341,972)** | **(2,272,970)** | **(2,200,671)** |
| **Projected Variance** | | | | **1,531,233** | **-** | | | | | |
| **Beginning General Fund Cash Balance** | **5,494,523** | **5,387,928** | **8,544,359** | **7,334,473** | **3,590,175** | **647,994** | **(1,823,713)** | **(4,231,802)** | **(6,573,774)** | **(8,846,744)** |
| **Ending General Fund Cash Balance** | **5,387,928** | **8,544,359** | **7,334,473** | **3,590,175** | **647,994** | **(1,823,713)** | **(4,231,802)** | **(6,573,774)** | **(8,846,744)** | **(11,047,416)** |
| Restricted Reserve - Proj 5% | 1,716,037 | 1,799,750 | 1,889,738 | 1,984,224 | 2,083,436 | 2,187,607 | 2,296,988 | 2,411,837 | 2,532,429 | 2,659,050 |
| Goal = 15% of operating revenues | 0.15 | 0.15 | 0.14 | 0.14 | 0.14 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |

**ADDITIONAL REVENUES/EXPENSE REDUCTION NEEDED TO AVOID GENERAL FUND STRESS IN 2028+**

# City of Liberty Lake 6 Year Forecast - General Fund *Additional Revenue*

| **REVENUE** | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budgeted | 2027 Prelim Budget | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected | 2032 Projected |
|---|---|---|---|---|---|---|---|---|---|---|
| Property Taxes - Proj new cost. Incr | 2,483,834 | 2,526,081 | 2,655,616 | 2,765,900 | 2,902,900 | 3,052,900 | 3,202,900 | 3,352,900 | 3,502,900 | 3,652,900 |
| Sales Taxes - Proj 5% inc | 6,412,811 | 6,610,913 | 6,988,522 | 7,110,400 | 7,465,920 | 7,839,216 | 8,231,177 | 8,642,736 | 9,074,872 | 9,528,616 |
| Other Taxes - 3% based on growth | 669,602 | 746,628 | 817,205 | 879,870 | 841,500 | 866,745 | 892,747 | 919,530 | 947,116 | 975,529 |
| **Total Taxes** | **9,566,247** | **9,894,515** | **10,461,343** | **10,756,170** | **11,210,320** | **11,758,861** | **12,326,824** | **12,915,165** | **13,524,888** | **14,157,045** |
| Licenses & Permits - Proj 6% | 1,345,117 | 1,289,765 | 1,038,547 | 1,551,000 | 1,594,500 | 1,690,170 | 1,791,580 | 1,899,075 | 2,013,020 | 2,133,801 |
| Intergovt Revenues - Proj 3% | 270,562 | 3,590,449 | 605,860 | 582,600 | 382,000 | 404,920 | 429,215 | 454,968 | 482,266 | 511,202 |
| Charges for Services - Proj 6% | 296,683 | 635,464 | 727,544 | 718,300 | 742,900 | 787,474 | 834,722 | 884,806 | 937,894 | 994,168 |
| Fines - Proj 1% | 25,401 | 47,750 | 45,873 | 44,050 | 30,050 | 30,351 | 30,654 | 30,961 | 31,270 | 31,583 |
| Misc Revenue - 1% | 308,233 | 658,239 | 572,051 | 408,525 | 290,025 | 292,925 | 295,855 | 298,813 | 301,801 | 304,819 |
| Other Financing Sources | | - | - | - | 1,000,000 | - | - | - | - | - |
| **Total Revenue** | **11,812,243** | **16,116,182** | **13,451,218** | **14,060,645** | **16,674,795** | **17,267,201** | **18,193,975** | **19,156,919** | **20,157,927** | **21,127,745** |
| | | | | | | | | | | |
| **POTENTIAL ADDITIONAL REVENUE STREAMS** | | | | | | | | | | |
| Public Safety Sales Tax (.1%) | | | | | 375,000 | 787,500 | 826,875 | 868,219 | 911,630 | 957,211 |
| Banked Capacity 5 year catch up | | | | | 75,000 | 150,000 | 225,000 | 300,000 | 375,000 | 378,750 |
| Utility Tax 3% | | | | | 975,000 | 1,365,000 | 1,433,250 | 1,504,913 | 1,580,158 | 1,659,166 |
| Total | | | | | 1,425,000 | 2,302,500 | 2,485,125 | 2,673,131 | 2,866,788 | 2,995,127 |
| | | | | | | | | | | |
| **EXPENDITURES** | | | | | | | | | | |
| Council/Executive/Legal -Proj 3% | 654,820 | 766,429 | 812,856 | 897,370 | 982,806 | 1,012,290 | 1,042,659 | 1,073,939 | 1,106,157 | 1,139,342 |
| Finance and Admin Services - 3% | 1,499,823 | 1,614,313 | 1,665,527 | 1,734,750 | 1,885,300 | 1,941,859 | 2,000,115 | 2,060,118 | 2,121,922 | 2,185,579 |
| Public Safety - 5% | 4,416,634 | 5,162,308 | 6,277,989 | 7,222,636 | 7,497,128 | 7,871,984 | 8,265,584 | 8,678,863 | 9,112,806 | 9,568,446 |
| Community Development - 3% | 1,250,479 | 1,603,215 | 1,717,832 | 1,973,930 | 1,892,323 | 1,949,093 | 2,007,565 | 2,067,792 | 2,129,826 | 2,193,721 |
| Parks, Recreation & Maintenance - 3% | 2,283,897 | 3,138,754 | 3,401,833 | 3,554,340 | 3,567,292 | 3,674,311 | 3,784,540 | 3,898,076 | 4,015,019 | 4,135,469 |
| Library - 3% | 620,990 | 674,731 | 700,067 | 827,150 | 958,127 | 986,871 | 1,016,477 | 1,046,971 | 1,078,380 | 1,110,732 |
| | | | | | | | | | | |
| Capital Contributions/Transfers Out | 1,790,000 | | 85,000 | 3,126,000 | 1,409,000 | | | | | |
| | | | | | | | | | | |
| **Total Expenditure** | 12,516,643 | 12,959,750 | 14,661,104 | 19,336,176 | 18,191,976 | 17,436,408 | 18,116,940 | 18,825,760 | 19,564,110 | 20,333,289 |
| | | | | | | | | | | |
| **Revenue Greater (less) than Exp** | **(704,400)** | **3,156,432** | **(1,209,886)** | **(5,275,531)** | **(1,517,181)** | **(169,207)** | **77,036** | **331,160** | **593,817** | **794,456** |
| | | | | | | | | | | |
| **Projected Variance** | | | | **1,531,233** | | | | | | |
| **Beginning General Fund Cash Balance** | **5,494,523** | **5,387,928** | **8,544,359** | **7,334,473** | **3,590,175** | **2,072,994** | **1,903,787** | **1,980,823** | **2,311,982** | **2,905,800** |
| | | | | | | | | | | |
| **Ending General Fund Cash Balance** | **5,387,928** | **8,544,359** | **7,334,473** | **3,590,175** | **2,072,994** | **1,903,787** | **1,980,823** | **2,311,982** | **2,905,800** | **3,700,256** |
| | | | | | | | | | | |
| Restricted Reserve - Proj 5% | 1,716,037 | 1,799,750 | 1,889,738 | 1,984,224 | 2,083,436 | 2,187,607 | 2,296,988 | 2,411,837 | 2,532,429 | 2,659,050 |
| Goal = 15% of operating revenues | 0.15 | 0.15 | 0.14 | 0.14 | 0.12 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 |

**INCLUDES PUBLIC SAFETY SALES TAX, BANKED CAPACITY & UTILITY TAX**

# City of Liberty Lake 6 Year Forecast - General Fund *Additional Revenue & Capital Financing (8-14M)*

| **REVENUE** | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budgeted | 2027 Prelim Budget | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected | 2032 Projected |
|---|---|---|---|---|---|---|---|---|---|---|
| Property Taxes - Proj new cost. Incr | 2,483,834 | 2,526,081 | 2,655,616 | 2,765,900 | 2,902,900 | 3,052,900 | 3,202,900 | 3,352,900 | 3,502,900 | 3,652,900 |
| Sales Taxes - Proj 5% inc | 6,412,811 | 6,610,913 | 6,988,522 | 7,110,400 | 7,465,920 | 7,839,216 | 8,231,177 | 8,642,736 | 9,074,872 | 9,528,616 |
| Other Taxes - 3% based on growth | 669,602 | 746,628 | 817,205 | 879,870 | 841,500 | 866,745 | 892,747 | 919,530 | 947,116 | 975,529 |
| **Total Taxes** | **9,566,247** | **9,894,515** | **10,461,343** | **10,756,170** | **11,210,320** | **11,758,861** | **12,326,824** | **12,915,165** | **13,524,888** | **14,157,045** |
| Licenses & Permits - Proj 6% | 1,345,117 | 1,289,765 | 1,038,547 | 1,551,000 | 1,594,500 | 1,690,170 | 1,791,580 | 1,899,075 | 2,013,020 | 2,133,801 |
| Intergovt Revenues - Proj 3% | 270,562 | 3,590,449 | 605,860 | 582,600 | 382,000 | 582,600 | 582,600 | 582,600 | 582,601 | 582,602 |
| Charges for Services - Proj 6% | 296,683 | 635,464 | 727,544 | 718,300 | 742,900 | 787,474 | 834,722 | 884,806 | 937,894 | 994,168 |
| Fines - Proj 1% | 25,401 | 47,750 | 45,873 | 44,050 | 30,050 | 30,351 | 30,654 | 30,961 | 31,270 | 31,583 |
| Misc Revenue - 1% | 308,233 | 658,239 | 572,051 | 408,525 | 290,025 | 292,925 | 295,855 | 298,813 | 301,801 | 304,819 |
| **POTENTIAL ADDITIONAL REVENUE STREAMS** | | | | | | | | | | |
| Public Safety Sales Tax (.1%) | | | | | 375,000 | 787,500 | 826,875 | 868,219 | 911,630 | 957,211 |
| Banked Capacity 5 year catch up | | | | | 75,000 | 150,000 | 225,000 | 300,000 | 375,000 | 378,750 |
| Utility Tax 3% | | | | | 975,000 | 1,365,000 | 1,433,250 | 1,504,913 | 1,580,158 | 1,659,166 |
| Total | | | | | 1,425,000 | 2,302,500 | 2,485,125 | 2,673,131 | 2,866,788 | 2,995,127 |
| **Total Revenue** | **11,812,243** | **16,116,182** | **13,451,218** | **14,060,645** | **15,674,795** | **17,444,881** | **18,347,360** | **19,284,551** | **20,258,262** | **21,199,145** |
| **EXPENDITURES** | | | | | | | | | | |
| Council/Executive/Legal -Proj 3% | 654,820 | 766,429 | 812,856 | 897,370 | 982,806 | 1,012,290 | 1,042,659 | 1,073,939 | 1,106,157 | 1,139,342 |
| Finance and Admin Services - 3% | 1,499,823 | 1,614,313 | 1,665,527 | 1,734,750 | 1,885,300 | 1,941,859 | 2,000,115 | 2,060,118 | 2,121,922 | 2,185,579 |
| Public Safety - 5% | 4,416,634 | 5,162,308 | 6,277,989 | 7,222,636 | 7,497,128 | 7,871,984 | 8,265,584 | 8,678,863 | 9,112,806 | 9,568,446 |
| Community Development - 3% | 1,250,479 | 1,603,215 | 1,717,832 | 1,973,930 | 1,892,323 | 1,949,093 | 2,007,565 | 2,067,792 | 2,129,826 | 2,193,721 |
| Parks, Recreation & Maintenance - 3% | 2,283,897 | 3,138,754 | 3,401,833 | 3,554,340 | 3,567,292 | 3,674,311 | 3,784,540 | 3,898,076 | 4,015,019 | 4,135,469 |
| Library - 3% | 620,990 | 674,731 | 700,067 | 827,150 | 958,127 | 986,871 | 1,016,477 | 1,046,971 | 1,078,380 | 1,110,732 |
| Capital Contributions/Transfers Out | 1,790,000 | | 85,000 | 3,126,000 | 297,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| **Total Expenditure** | 12,516,643 | 12,959,750 | 14,661,104 | 19,336,176 | 17,079,976 | 18,036,408 | 18,716,940 | 19,425,760 | 20,164,110 | 20,933,289 |
| **Revenue Greater (less) than Exp** | **(704,400)** | **3,156,432** | **(1,209,886)** | **(5,275,531)** | **(1,405,181)** | **(591,527)** | **(369,579)** | **(141,209)** | **94,152** | **265,856** |
| **Projected Variance/Financing Credit** | | | | **3,126,000** | | | | | | |
| **Beginning General Fund Cash Balance** | **5,494,523** | **5,387,928** | **8,544,359** | **7,334,473** | **5,184,942** | **3,779,761** | **3,188,234** | **2,818,654** | **2,677,446** | **2,771,598** |
| **Ending General Fund Cash Balance** | **5,387,928** | **8,544,359** | **7,334,473** | **5,184,942** | **3,779,761** | **3,188,234** | **2,818,654** | **2,677,446** | **2,771,598** | **3,037,454** |
| Restricted Reserve - Proj 5% | 1,716,037 | 1,799,750 | 1,889,738 | 1,984,224 | 2,083,436 | 2,187,607 | 2,296,988 | 2,411,837 | 2,532,429 | 2,659,050 |
| Goal = 15% of operating revenues | 0.15 | 0.15 | 0.14 | 0.14 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 |

**INCLUDES PUBLIC SAFETY SALES TAX, BANKED CAPACITY & UTILITY TAX**

**GF portion of annual debt service on $8-14 million bond**

# LEVY RATES - LIBERTY LAKE COMPARISON

| Source: Spokane Co Assessor | 2026 | CHENEY | AIRWAY HEIGHTS | SPOKANE VALLEY | LIBERTY LAKE |
|---|---|---|---|---|---|
| INSIDE CITY'S CONTROL | CITY GENERAL | 2.8934 | 2.5960 | 0.7866 | 0.8880 |
| | County Library | 0.3312 | 0.3312 | 0.3312 | |
| | CITY EXCESS LEVY | 0.4939 | 0.9447 | | |
| | **SUB TOTAL** | **3.7185** | **3.8719** | **1.1178** | **0.8880** |
| OUTSIDE CITY'S CONTROL | Fire District/EMS | 0.5000 | | 2.4714 | 2.4714 |
| | STATE SCHOOL | 2.2116 | 2.2116 | 2.2116 | 2.2116 |
| | County General | 0.7038 | 0.7038 | 0.7038 | 0.7038 |
| | SD B&I & CAP | 1.8647 | 1.8647 | 1.4209 | 1.4209 |
| | SD General | 2.0779 | 2.0779 | 2.4956 | 2.4956 |
| | County Cons Futures | 0.0257 | 0.0257 | 0.0257 | 0.0257 |
| | **TOTAL** | **11.1022** | **10.7556** | **10.4468** | **10.2170** |

Updated: 8-14-2026

**NOTES: COUNTY PARCEL IS EQUIVALENT TO A PROPERTY THAT LIES JUST OUTSIDE LIBERTY LAKE CITY LIMITS. OTHER COUNTY TAX PARCELS IN OTHER REGIONS MAY BE DIFFERENT BASED ON THE SCHOOL AND FIRE DISTRICT.**