

City of Liberty Lake

Fiscal Year 2024 Budget

Presented by Mayor Cristella Kaminskas



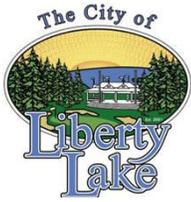
2024 TABLE OF CONTENTS

PAGE	04	MAYOR'S MESSAGE
PAGE	07	ELECTED OFFICIALS AND STRATEGIC PLAN
PAGE	23	BOARDS AND COMMISSIONS
PAGE	27	BUDGET GUIDE
PAGE	37	BUDGET ORDINANCE
PAGE	39	2024 BUDGET SUMMARY BY FUND
PAGE	40	2024 PROPOSED SALARY SCHEDULE
PAGE	41	ORGANIZATION CHART
PAGE	42	PROPERTY TAX LEVY RESOLUTION
PAGE	44	BUDGET SUMMARY BY REVENUE & EXPENDITURE
PAGE	48	GENERAL FUND
PAGE	49	LEGISLATIVE
PAGE	51	EXECUTIVE
PAGE	54	FINANCE AND ADMINISTRATIVE SERVICES
PAGE	59	LEGAL
PAGE	60	POLICE DEPARTMENT
PAGE	66	PLANNING AND BUILDING
PAGE	70	LIBRARY
PAGE	73	OPERATIONS & MAINTENANCE
PAGE	79	ALL OTHER FUNDS
PAGE	80	STREETS O&M FUND
PAGE	86	PARKS & ARTS FUND
PAGE	87	SPECIAL REVENUE FUNDS
PAGE	91	REET 1 & 2 CAPITAL FUNDS
PAGE	98	STREETS CAPITAL FUND
PAGE	99	HENRY (KRAMER) RD PROJECT FUND

PAGE	100	HARVARD RD MITIGATION CAPITAL FUND
PAGE	101	LIBRARY CAPITAL FUND
PAGE	102	MUNICIPAL FACILITIES FUND
PAGE	103	POLICE CAPITAL FUND
PAGE	104	COMMUNITY MESSAGING FUND
PAGE	105	UNDERGROUND UTILITIES FUND
PAGE	106	BUILDING CONTIGENCY FUND
PAGE	107	TRAILHEAD PROJECT FUND
PAGE	108	STORMWATER FUND
PAGE	109	AQUIFER PROTECTION FUND
PAGE	110	GOLF OPERATIONS FUND
PAGE	115	UNEMPLOYMENT FUND
PAGE	116	MEDICAL REIMBURSEMENT FUND
PAGE	117	CUSTODIAL FUND

APPENDIX

PAGE	118	CAPITAL FACILITES PLAN
PAGE	137	ASSET MGMT AND FLEET ROTATION PLAN
PAGE	142	FEE SCHEDULES
PAGE	157	PARKS & ART STRATEGIC PLAN
PAGE	162	TIF/LIFT 3 YEAR PROJECT SCHEDULE
PAGE	166	GENERAL FUND REVENUE DETAIL



CITY OF LIBERTY LAKE

Office of the Mayor

October 17, 2023

City Council and Liberty Lake Residents,

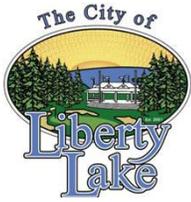
I am honored to present to you the proposed 2024 budget. With so much activity in 2023, some projects were pushed to 2024 as staff managed more work than ever before and as we continue to work through other organizational realignment (including a well-deserved retirement).

2023 brought the completion of many projects:

- Completion of the Kramer bridge – a key factor in improving circulation within the city, reducing first responder response time, and reduction in mileage & route time for CVSD bus routes.
- Completion of the Trailhead Golf Course Pro-Shop, Swing Suites, Banquet room, and expanded parking.
- Completion of the Public Works building on Kramer Parkway
- Installation of 3 more flashing pedestrian crossings and several solar powered speed limit signs
- Kick off of Citizen's Academy
- Reconvening of the Civil Service Commission
- Reconfiguration of Liberty Lake Road south-bound left turn lane into expanded north-bound left turn lane towards I-90 East.
- State Legislature approval of funds to appraise 2 pieces of property that are key to ongoing discussions with the Army National Guard for a readiness center north of I-90 just east of the Kramer bridge.
- Change in risk management provider resulting in a \$160K/year savings.
- Adoption of ZenCity software as a tool for Community Engagement.

Once again, there is great news to report about the City's strong financial position.

- We will start off 2024 with a Beginning General Fund Balance of \$7.6M; 38% above where we started in 2023.
- Cash reserves for the General Fund must be at a minimum of 20% of budgeted operating revenue (2.5 months). In 2024 it will be 46%.
- The Restricted Reserve Fund continues to carry a balance of approximately 15% of operating revenue as required by ordinance.
- Sales tax is on track in 2023 to hit \$6.28M; \$1.19M (23% higher) over what was budgeted.



CITY OF LIBERTY LAKE

Office of the Mayor

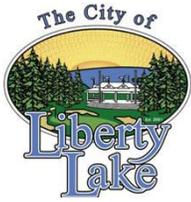
Given our strong financial position, I am asking Council to approve a 0% Property Tax change for the third year in a row. The Liberty Lake property tax rate is \$0.96/\$1K valuation in 2023 and is expected to drop to \$0.86/\$1K valuation for 2024. In 2023, property tax revenue paid for 100% of the library and 42.7% of the police department. In 2024, it will pay for 100% of the library and 40% of the police department. Everything else we do is paid for through a multitude of other resources.

Earlier this year, I proposed replacing the 3% utility tax that our residents and businesses pay towards the Streets Maintenance Fund with a 0.1% sales tax (\$0.10 on a \$100 purchase) which will be dedicated to Streets Maintenance. This will ease the burden on our city residents & businesses and spread the cost of maintenance to those shopping in the city limits. The council will make that final decision during their budget review.

As for expenses, General Fund expenses are budgeted at \$14.0M in 2024 versus \$14.4M that was approved in 2023 (Actuals for 2023 will not be available until late January 2024). The expected 2024 General Fund ending balance is \$5.5M.

2024 Projects include:

- Opening of Bent Grass Public House at Trailhead
- Trailhead Driving Range pole & netting replacement (moved forward from 2023)
- Installation of Smart Signal Control (moved forward from 2023)
- Additional flashing pedestrian crossings
- Development of Master Plan for the remaining 4.4 acres at Town Square (moved forward from 2023)
- Appleway design
- Mission Avenue overlay design – from Country Vista (near city hall) east to Molter.
- Sprague overlay design – from Molter to east city limits.
- Intersection improvements at Country Vista and Appleway.
- City Facilities Master Plan
- Orchard Park storage expansion for Winterglow.
- Additional upgrades to IT security
- Abatement of structure at 1412 N Aladdin (moved forward from 2023)
- Kick off of Comprehensive Plan Analysis – multi-year project required by state.
- Design for interior of future library location at 23129 E Mission. Construction in 2025
- Replacement of Pavillion Park shelter roof & tennis court resurfacing.
- Resurfacing of Rocky Hill courts.
- Increase in Community Engagement outreach activity.
- Sidewalk Master Plan



CITY OF LIBERTY LAKE

Office of the Mayor

Last year, we added much needed staff positions. This year you will see the same, along with realignment of the Organizational Chart with the following additions and changes:

- Director of Public Works to split that work off from Operations and Maintenance. This new position will be split as follows:
 - 20% Planning, Engineering, & Building Services
 - 30% Streets
 - 50% Capital Projects (REET1 & REET2 funds)

- Full Time Procurement position
- Removal of IT position - replaced by expanded contract with Executech for higher level of day-to-day support and strategic planning for IT.
- Two additional full-time officers
- Code & Regulations Enforcement reporting to Planning, Engineering, & Building Services while working with the Police Department
- Conversion of current contract Building Inspector & Administrative Assistant positions to direct full-time employees.
- Associate Planner
- 30-hour per week Librarian in 4th quarter
- Recreation Coordinator in 2nd quarter
- Parks Superintendent in 2nd quarter
- Additional FTE and one Seasonal position for Trailhead

Over the next 6-8 weeks, the council will review the budget, evaluate priorities, and request changes/additions based on those priorities. Community input is very important in this process, and I encourage all of you to participate whether it be in person, by Zoom, or by emailing the council and me.

Yes, we are growing but the future continues to look bright. Along with that, sales tax revenue will also grow to support our needs.

Our community is vibrant & safe because our employees and residents care so deeply about Liberty Lake. When I try to explain how special our city culture is to outsiders, they have a hard time grasping what we have here.

So, thank you, to the council members, city employees, and residents for keeping Liberty Lake the gem that it is!

City of Liberty Lake



Elected Officials

Cristella Kaminskas	Mayor
Phil Folyer	Mayor Pro Tem
Chris Cargill	Council Member
Dan Dunne	Council Member
Annie Kurtz	Council Member
Tom Sahlberg ^(through November)	Council Member
Mike Kennedy ^(December)	Council Member
Jed Spencer	Council Member
Wendy Van Orman	Council Member



Document prepared by:
Kyle Dixon, Finance Director
Ann Marie Gale, City Treasurer (retiring)
Erika Mendez, City Treasurer
Tait Garcia, Office Assistant

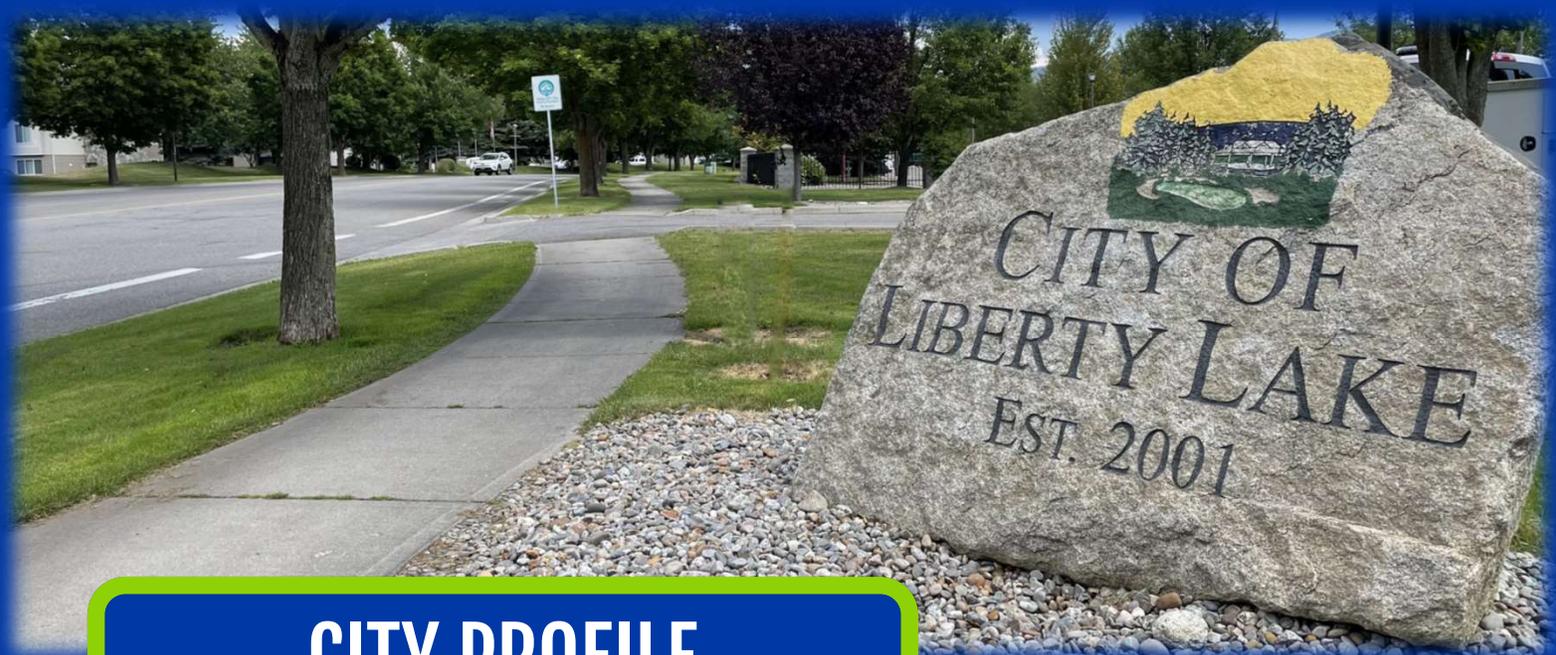


CITY OF LIBERTY LAKE

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 Lake¹.

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%

¹No 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 Lake².

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%

²No 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%

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%

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





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

2024 – 2028 STRATEGIC PLAN



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

2024 – 2028 STRATEGIC PLAN



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.



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

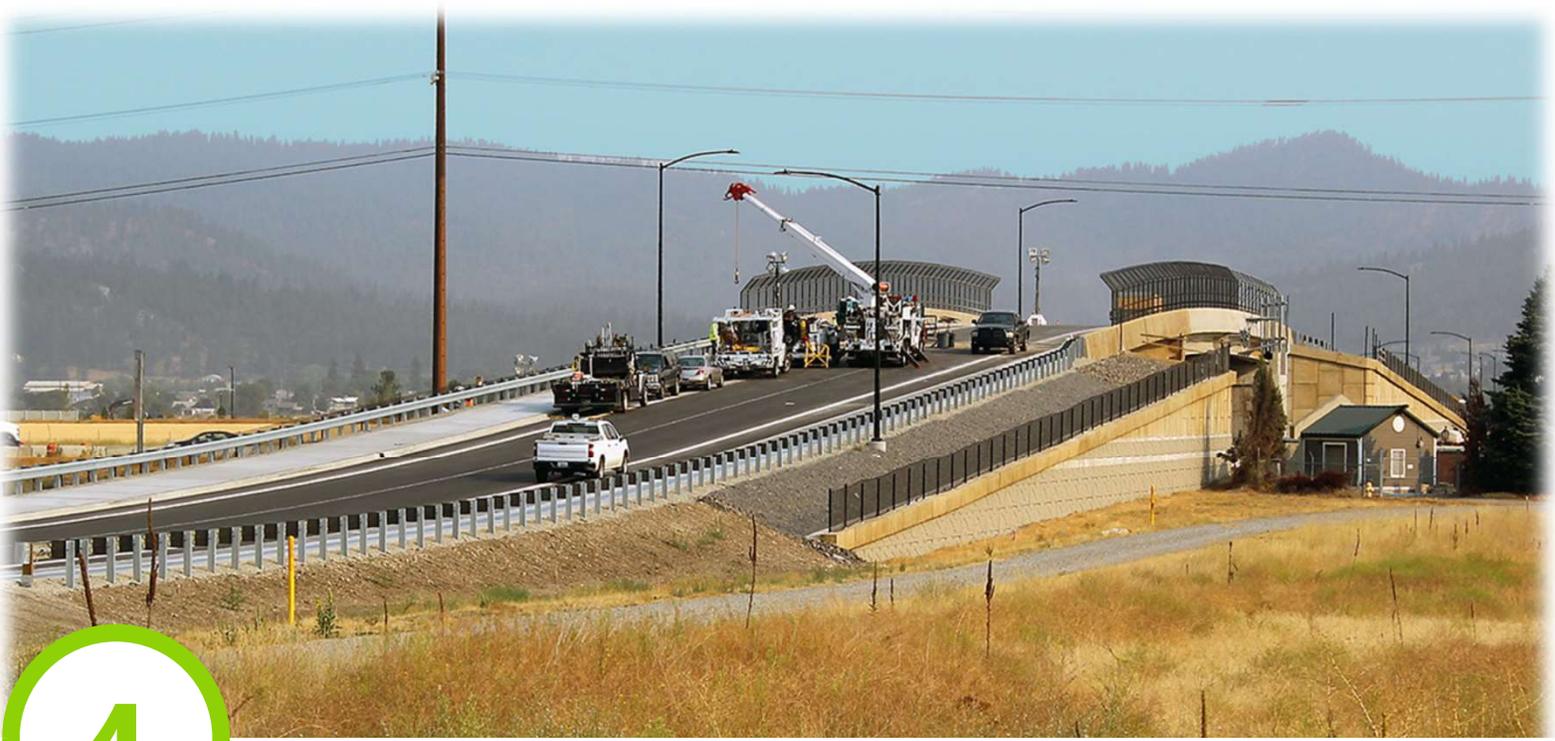
ECONOMIC VIBRANCY & OPPORTUNITY

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
509.775.6700

libertylakewa.gov



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 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: 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.

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 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 Planning Commission:

Full Time Members - Voting

Richard Siler (City Resident) – Commission Chair
Joe Mann (City Resident) – Commission Vice-Chair
Dale Robbins (City Resident)
Jim Baumker (City Resident)
Charlie Jencks (City Resident)
DG Garcia (City Resident)
Vacant

Adjunct Members – Non Voting

Vacant, Position 1
Vacant, Position 2

Liberty Lake Civil Service Commission:

Britanny Webster, Position 1

Maria Hatcher, Position 2

Joe Mann, Position 3

Liberty Lake Library Board of Trustees:

Shawna Deane

Brad Hamblet

Kim Girard

Teresa Tapao Hunt

Bob Skattum

Liberty Lake Salary Commission:

Joan Wissman, Chair, Position 1

Jim Baumker, Position 2

Mark Saba, Position 3

Liberty Lake Lodging Tax Advisory Committee:

Councilmember Wendy Van Orman
City of Liberty Lake

John Helwich
Best Western

Heather Utecht
Quality Inn

David Himebaugh
Spokane Valley HUB

Shannon Deonier
Liberty Lake Community Theatre

City of Liberty Lake Parks and Art Commission:

Full Time Members - Voting

Bob Schneidmiller, Position 1 ()

Tom Chamberlain, Position 6 (Rocky Hill Park)

John Bahr, Position 2 (Park)

Noelle Oterson Loparco, Position 7 ()

David Himebaugh, Position 3 (Pavillion Park)

Vacant, Student Position

Nancy Hill, Chair, Position 4 (Park)

Laura Frank, Position 5 (Park)

Community Engagement Commission:

Robin Bekkedahl, Chair, Position 1

Vacant, Position 6

Bill Norman, Position 2

Vacant, Position 7

Jennifer Kosaka, Position 3

Aaron Asmus, Position 8

Summer Darrow, Vice Chair, Position 4

Mark Saba, Position 9

Terri Peters, Position 5

Liberty Lake Youth Commission:

Budget Guide

2024



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 a unique 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 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 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 202 , the City will use twenty- (2) 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, including those properly chargeable against the report year budget appropriations as required by state law.

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, Henry (Kramer Overpass) Road Project, 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 , Unemployment, Medical Reimbursement, and State of Washington Collections/remittances.

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.

Financial Policies

Adoption of Policies

The City Council adopted a comprehensive set of Financial Management Policies on June 18, 2002 and amended the Financial Management Policies on 7, 202 . 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 _____ 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

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.

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.

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

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.

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

The City will continue to provide reports on the budget status to the Council, City departments, and citizens. Monthly and quarterly summary reports will be provided to the City Council for review and posted on the City's web site for citizens viewing.

**ORDINANCE NO. 300
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024, 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, 2024 and ending December 31, 2024.

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 on September 15, 2023, September 29, 2023, November 3, 2023 and November 10, 2023 that 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 2024 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 2024 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 \$24,230,815 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 2024 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 2024 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 5th day of December, 2023.

Cristella Kaminskas
Mayor, Cristella Kaminskas

ATTEST:

Kelsey Hardy
City Clerk, Kelsey Hardy

APPROVED AS TO FORM:

[Signature]
City Attorney, Sean P. Boutz

Date of Publication: 12/15/2023

Effective Date: 12/20/2023

**City of Liberty Lake
2024 Budget Summary By Fund**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	\$ 7,780,715	\$ 11,978,423	\$ 14,196,926	\$ 5,562,212
American Rescue Plan Act Fund	-	-	-	-
Street Fund (Fund 110)	462,265	1,254,688	1,611,620	105,333
Parks & Arts Fund	23,396	55,604	79,000	-
Tourism Promotion Fund	195,000	79,000	250,000	24,000
Tourism Promotion Capital Fund	369,822	51,000	-	420,822
Tourism Promotion Area (TPA)	10,646	130,500	141,146	-
Restricted Reserve	1,685,606	30,500	-	1,716,106
REET 1 Capital Projects Fund	2,100,000	816,500	1,281,992	1,634,508
REET 2 Capital Projects Fund	1,957,775	1,058,680	1,690,680	1,325,775
Street Capital Projects Fund	603,138	210,000	563,683	249,455
Henry Rd Project Fund	11,758	-	11,758	-
Harvard Road Mitigation Fund	262,567	286,500	316,000	233,067
Library Capital Fund	220,741	84,100	180,794	124,047
Municipal Facilities Fund Master Plan	290,768	5,500	296,268	-
Police Capital Fund	144,516	2,500	75,000	72,016
Community Messaging Fund	96,671	2,000	-	98,671
Underground Utility Fund	75,915	26,500	-	102,415
Building Contingency Fund	122,900	2,100	125,000	-
Trailhead Improvements Project Fund	784,230	633,000	1,307,388	109,842
Stormwater Utility Fund	127,571	156,680	150,909	133,342
Aquifer Protection Fund	392,252	130,680	237,450	285,482
Golf Operations Fund	459,895	1,041,600	1,444,201	57,294
Unemployment Fund	-	15,000	15,000	-
Health Reimbursement (Bridge) Fund	149,074	25,926	175,000	-
Custodial Fund	-	81,000	81,000	-
	<u>\$ 18,327,221</u>	<u>\$ 18,157,981</u>	<u>\$ 24,230,815</u>	<u>\$ 12,254,387</u>
Total Revenues & Expenditures		<u>\$ 36,485,202</u>		<u>\$ 36,485,202</u>

CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2024

JOB TITLE	Full Time (FT) Part Time (PT)	# of Employees	2022 ADOPTED	2023 ADOPTED	2024 PROPOSED	Notes:
<u>Section 2. EXECUTIVE</u>						
City Administrator	FT	1	\$126,033 - \$141,934	\$134,225 - \$151,159	\$156,450 - \$176,188	
Office Assistant	FT	1	\$41,766 - \$47,507	\$44,928 - \$50,606	\$52,374 - \$58,947	
Communication Specialist	FT	1	\$58,195 - \$65,541	\$61,981 - \$69,826	\$64,147 - \$72,238	
<u>Section 3. ADMINISTRATIVE SERVICES</u>						
Finance Director	FT	1	\$95,326 - \$107,352	\$101,522 - \$114,330	\$105,075 - \$118,332	
Human Resource Manager	FT	1	\$78,795 - \$88,736	\$83,917 - \$94,504	\$86,854 - \$97,811	
City Treasurer	FT	1	\$59,946 - \$70,886	\$67,059 - \$75,504	\$78,146 - \$88,005	
City Clerk	FT	1	\$59,946 - \$67,517	\$63,835 - \$71,885	\$66,061 - \$74,402	
Accounting Technician	FT	1	\$50,440 - \$56,784	\$53,726 - \$60,528	\$62,650 - \$70,554	
Procurement Specialist	FT	1	NA	NA	\$64,132-72,218	NEW
<u>Section 4. PUBLIC SAFETY</u>						
Chief of Police	FT	1	\$118,450 - \$133,394	\$139,245-\$150,723	\$144,119 - \$155,999	
Evidence Custodian/Records Clerk	FT	2	NA	\$53,102 - \$59,779	\$54,891 - \$61,818	
Police Officer	FT	13	\$56,975 - \$80,885	\$64,800 - \$97,070	\$67,068 - \$100,375	Add 2 FT
Police Sergeant	FT	4	\$84,829 - \$91,930	\$105,840 - \$119,275	\$109,555 - \$123,358	
Police Detective/Corporal/Investigator	FT	4	\$78,125 - \$93,355	\$94,478 - \$106,747	\$97,783 - \$110,398	
Deputy Chief of Police	FT	1	NA	\$122,515-\$132,614	\$126,814 - \$137,268	
Field Training Officer	FT	9	NA	\$75	\$75	
Civil Service Secretary/Chief Examiner	PT	1	NA	NA	\$4,800	NEW
<u>Section 5. OPERATIONS, MAINTENANCE AND PUBLIC WORKS</u>						
Operation & Maintenance Director	FT	1	\$95,326 - \$107,352	\$101,522 - \$114,330	\$105,075 - \$118,332	
Parks Superintendent	FT	1	NA	NA	\$81,370 - \$91,624	NEW
Recreation Coordinator	FT	1	NA	NA	\$69,800 - \$78,603	NEW
Parks/Streets/Facilities Section Lead	FT	5	\$56,534 - \$63,669	\$60,216 - \$67,808	\$62,317 - \$70,179	Inc: NEW Fleet Manager
Parks/Streets/Facilities Section Lead w/CDL	FT	2	\$57,574 - \$64,709	\$61,256 - \$68,848	\$63,357 - \$71,219	
Park/Streets/Facilities Maintenance	FT	14	\$38,168 - \$42,994	\$40,643 - \$45,760	\$42,058 - \$47,362	
Parks/Streets/Facilities Maintenance w/CDL	FT	5	\$39,208 - \$44,034	\$41,683 - \$46,800	\$43,098 - \$48,402	
Equipment Maint Tech	FT	1	\$50,773 - \$57,200	\$54,080 - \$60,882	\$55,973 - \$63,024	
Park/Golf Maintenance Seasonal	PT	6	\$14.49 - \$16.32	\$15.74 - \$17.72	\$16.28 - \$18.34	
Park/Streets/Facilities Maintenance	PT	0	\$18.35 - \$20.67	\$19.54 - \$22.00	\$20.22 - \$22.77	
Public Works Director	FT	1	NA	NA	\$113,363 - \$127,665	NEW
Project Manager	FT	1	\$66,123 - \$74,646	\$70,429 - \$79,310	\$82,077 - \$92,435	Moved from PEBS dept.
<u>Section 6. PLANNING, ENGINEERING & BUILDING SERVICES</u>						
Building Inspector	FT	2	\$60,819 - \$68,494	\$64,771 - \$72,946	\$67,038 - \$75,483	Add 1 FT
Chief Building Inspector	FT	1	\$66,123 - \$74,464	\$70,429 - \$79,310	\$72,904 - \$82,098	
Director of Planning & Engineering	FT	1	\$102,844 - \$115,820	\$109,529 - \$123,348	\$113,363 - \$127,665	
City Engineer	FT	1	\$85,531 - \$96,321	\$91,090 - \$102,582	\$106,173 - \$119,568	
Engineering Technician	FT	0	\$54,974 - \$61,901	NA	NA	
PEBS Technician	FT	2	\$54,974 - \$61,901	\$58,552 - \$65,937	\$60,611 - \$68,245	
Senior Planner	FT	1	\$75,827 - \$85,393	\$80,756 - \$90,944	\$83,582 - \$94,127	
Administrative Assistant	FT	1	NA	NA	\$46,509 - \$52,374	NEW
Code Enforcement Officer	FT	1	NA	NA	\$60,611 - \$68,245	NEW
Associate Planner	FT	1	NA	NA	\$71,500 - \$80,521	NEW
<u>Section 7. LIBRARY</u>						
Director of Library Services	FT	1	\$73,203 - \$82,438	\$77,961 - \$87,797	\$80,689 - \$90,869	
Librarian	FT	1	\$49,150 - \$55,266	\$52,354 - \$58,926	\$54,184 - \$61,006	
Librarian	PT	1	NA	\$25.17 - \$28.33	\$26.05 - \$29.33	Inc: Fall/Winter support
Library Clerk	PT	2	\$14.49 - \$16.32	\$15.74 - \$17.72	\$16.28 - \$18.34	
Library Technician I	PT	3	\$16.34 - \$18.41	\$36,192 - \$40,768	\$37,461 - \$42,182	
Library Associate	FT	1	\$40,539 - \$45,656	\$43,180 - \$48,630	\$44,699 - \$50,357	
Library Associate Lead	FT	1	\$41,059 - \$46,176	\$43,701 - \$49,150	\$45,219 - \$50,877	Includes premium pay of \$0.25/hr.
<u>Section 8. TRAILHEAD GOLF COURSE</u>						
Golf Professional	FT	1	\$57,083 - \$64,285	\$60,794 - \$68,464	\$62,921 - \$70,860	
Assistant Pro	FT	1	NA	\$42,578 - \$47,944	\$44,075 - \$49,629	
Golf - PGA	FT	3	\$38,168 - \$42,994	\$40,643 - \$45,760	\$42,058 - \$47,362	Add 1 FT
Pro Shop	PT	1	\$14.49 - \$16.32	\$15.74 - \$17.72	\$16.28 - \$18.34	
Pro Shop Seasonal	PT	2	\$14.49 - \$16.32	\$15.74 - \$17.72	\$16.28 - \$18.34	

NOTES:

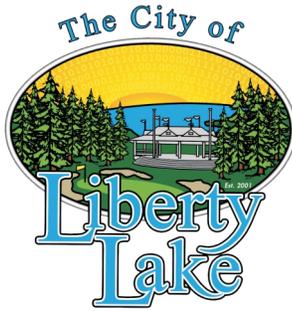
COLA is proposed at 3.5% for 2024 for all Full Time Employees.

Employees are eligible for a 2% step increase upon a satisfactory performance review.

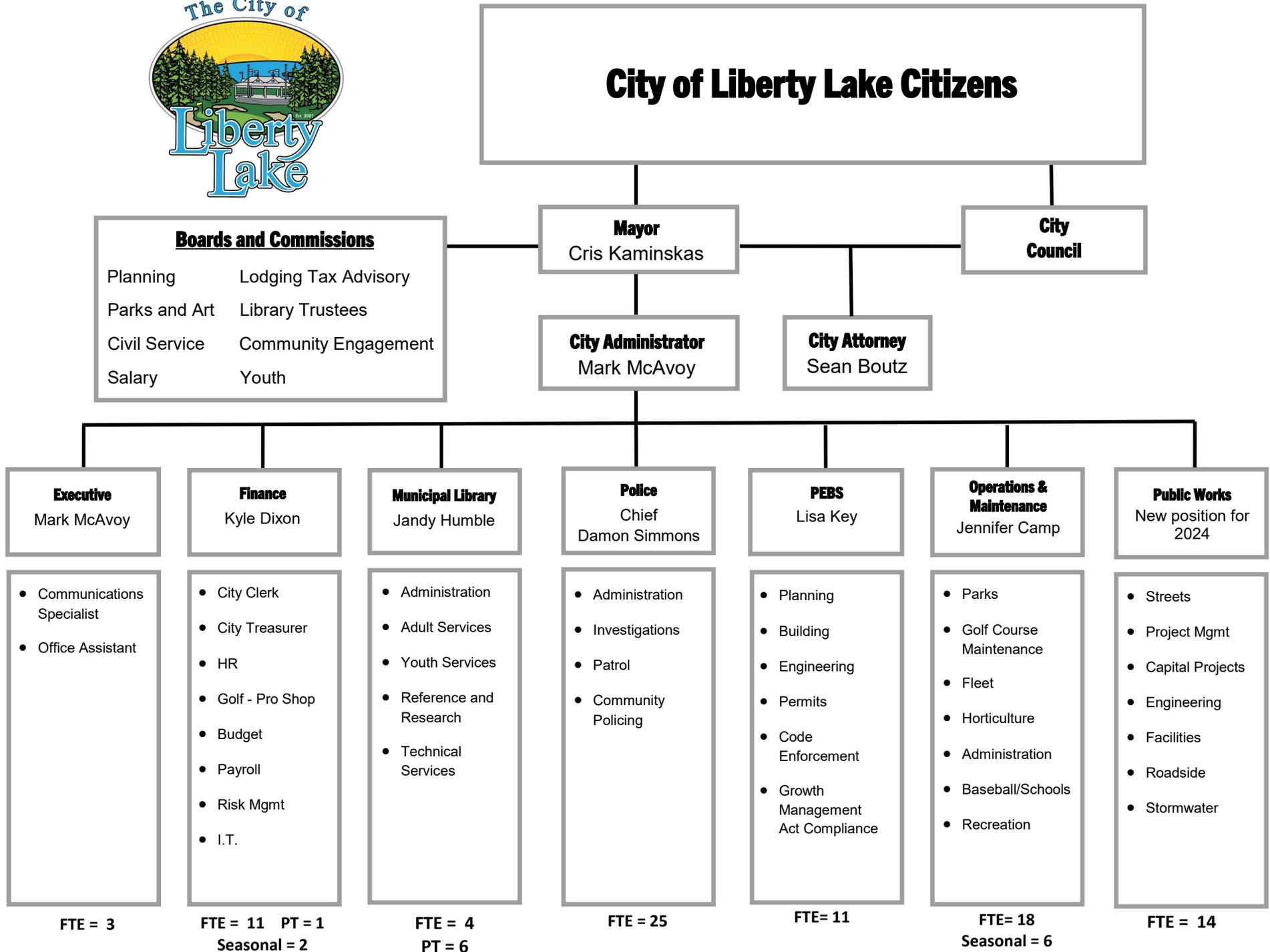
Minimum wage increase from \$15.74 to \$16.28 for 2024.

Employee Count

FT	86
PT	16



City of Liberty Lake Citizens



**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 298**

**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, 2024 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 2024 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 0% 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 13,150;

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 2024, including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2024 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. 2024 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 2023 amount of \$0.00 which is 0% for the year commencing January 1, 2024, 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 2024 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 21st day of November, 2023



Mayor, Cristella Kaminskas

ATTEST:



City Clerk, Kelsey Hardy

APPROVED AS TO FORM:



City Attorney, Sean P. Boutz

Date of Publication: 12/1/2023

Effective Date: 12/6/2023

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

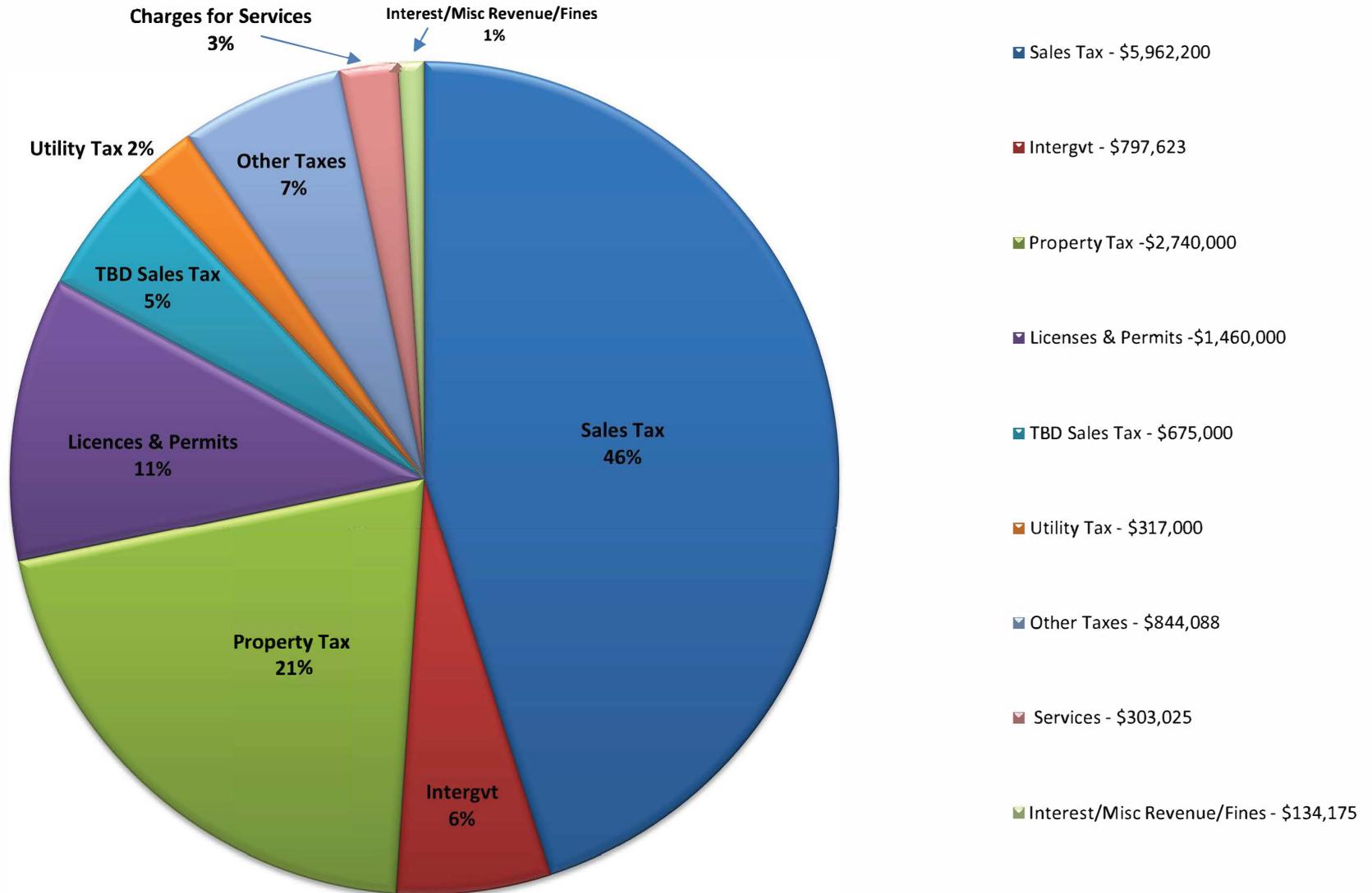
	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed
001 General Fund				
310 Taxes	\$ 8,011,051	\$ 8,879,610	\$ 8,302,450	\$ 9,289,600
320 Licenses & Permits	942,494	1,528,329	1,105,000	1,460,000
330 Intergovernmental	275,169	261,916	3,557,237	797,623
340 Charges for Services	261,023	307,238	244,525	303,025
350 Fines and Forfeitures	50,845	30,806	52,150	20,150
360 Miscellaneous Revenue	86,582	143,477	45,916	106,025
380 Non-Revenue	-	-	615,745	-
390 Other Revenues	352,102	8,883	2,000	2,000
397 Operational Transfers	413	750,000	-	-
Total of General Fund	\$ 9,979,679	\$ 11,910,258	\$ 13,925,023	\$ 11,978,423

	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed
All Other Funds				
002 American Rescue Plan Act Fund	\$ 1,530,667	\$ 1,530,667	\$ -	\$ -
110 Street Operations Fund	1,116,763	1,190,648	1,128,639	1,254,688
111 Parks & Arts Fund	6,592	27,578	37,486	55,604
115 Tourism Promotion Fund	87,767	104,883	75,999	79,000
116 Tourism Promotion Capital Fund	57,226	71,280	46,707	51,000
117 Tourism Promotion Area (TPA)	131,400	136,928	110,178	130,500
120 Restricted Reserve	1,453	324,167	8,172	30,500
310 Capital Projects Fund	582,877	2,229,760	1,943,513	816,500
311 Special Capital Projects Fund	584,511	1,234,728	1,591,620	1,058,680
312 Street Capital Projects Fund	19,803	208,898	202,338	210,000
318 Harvard Road Bridge Widening Fund	18	-	-	-
319 Henry Rd Project	1,540,000	1,850,000	-	-
320 Harvard Road Mitigation Fund	575,457	304,944	322,826	286,500
330 Library Capital Fund	18,057	41,839	147,483	84,100
331 Municipal Facilities Fund Master Plan	307	5,086	1,720	5,500
334 Police Capital Fund	50,064	51,833	655	2,500
335 Community Messaging Fund	102	1,699	575	2,000
336 Underground Utility Fund	25,116	26,475	25,624	26,500
337 Building Contingency Fund	137	11,111	17,118	2,100
338 Trailhead Improvements Project Fund	400,099	7,087,411	2,600,248	633,000
410 Stormwater Utility Fund	90,398	96,107	184,805	156,680
411 Aquifer Protection Fund	64,114	72,689	145,645	130,680
420 Golf Operations Fund	940,220	925,116	920,254	1,041,600
501 Unemployment Fund	11,364	14,746	15,000	15,000
502 Health Reimbursement (Bridge) Fund	35,137	52,287	50,964	25,926
630 Custodial Fund	64,323	48,236	80,200	81,000
Total Revenues for All Other Funds	\$ 7,933,973	\$ 17,649,115	\$ 9,657,769	\$ 6,179,558
GRAND TOTAL FOR ALL FUNDS	\$ 17,913,652	\$ 29,559,374	\$ 23,582,792	\$ 18,157,981

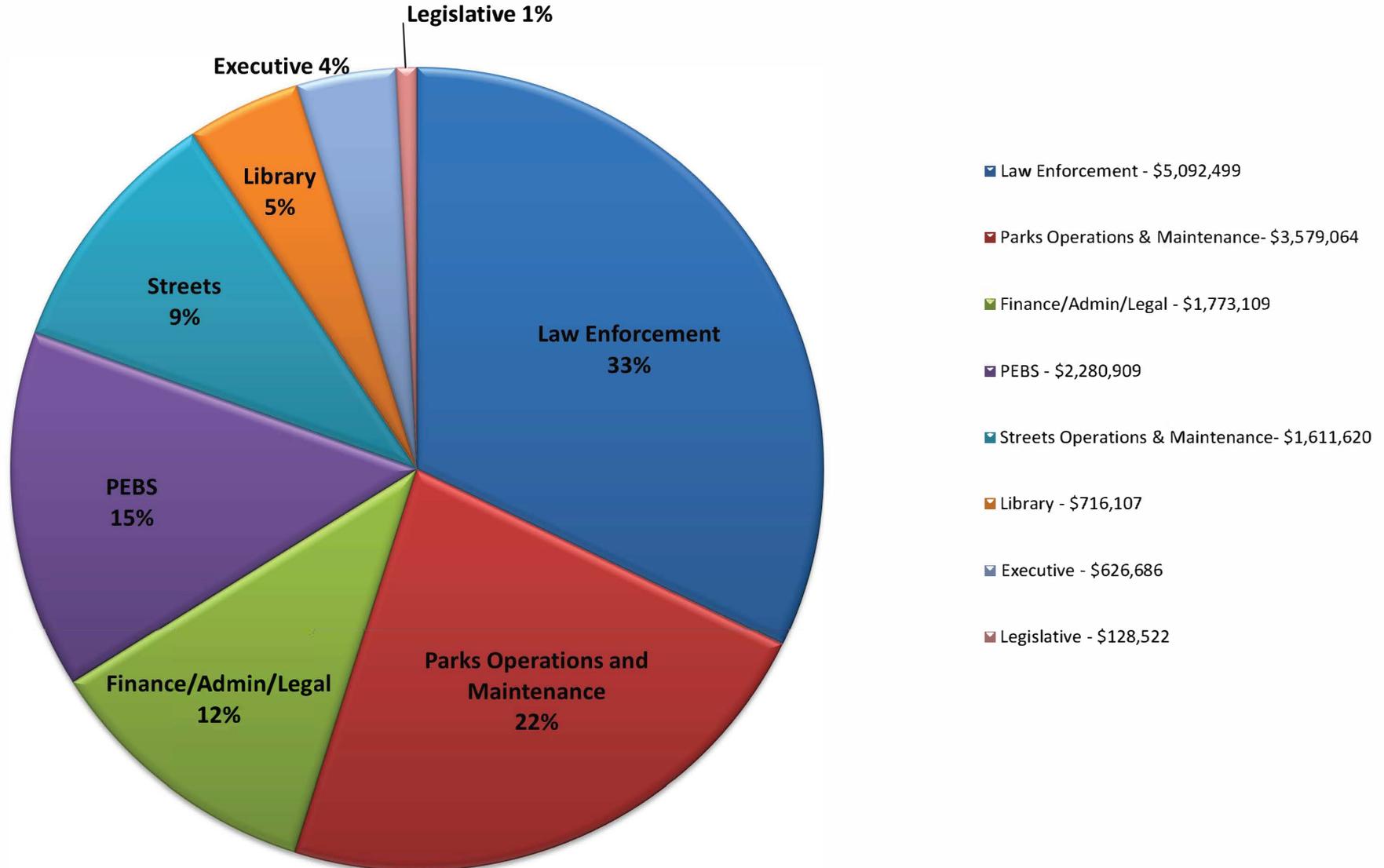
**City of Liberty Lake
Budget Summary by Expenditures**

	2021	2022	2023	2024
	Actual	Actual	Adopted	Proposed
001 General Fund				
511 Legislative	\$ 96,048	\$ 90,021	\$ 121,511	\$ 128,552
513 Executive	404,334	489,561	541,794	626,686
514 Finance	3,130,843	4,330,921	3,647,721	1,701,109
515 Legal	66,000	72,000	72,000	72,000
521 Law Enforcement	2,818,012	3,654,426	4,627,267	5,092,499
558 Planning & Engineering	772,819	1,030,627	1,357,256	2,280,909
572 Library	545,024	1,258,414	648,270	716,107
576 Operations & Maintenance	1,490,323	1,885,528	3,410,766	3,579,064
Total of General Fund	\$ 9,323,402	\$ 12,811,498	\$ 14,426,585	\$ 14,196,926
	2021	2022	2023	2024
	Actual	Actual	Adopted	Proposed
All Other Funds				
002 American Rescue Plan Act Fund	\$ 365,267	\$ 1,717,027	\$ 979,040	\$ -
110 Street Operations Fund	930,521	1,277,861	1,394,274	1,611,620
111 Parks & Arts Fund	11,076	6,129	70,000	79,000
115 Tourism Promotion Fund	14,500	26,000	80,000	250,000
116 Tourism Promotion Capital Fund	-	-	-	-
117 Tourism Promotion Area (TPA)	134,348	138,090	133,667	141,146
120 Restricted Reserve	-	-	-	-
310 Capital Projects Fund	259,603	2,200,282	1,156,635	1,281,992
311 Special Capital Projects Fund	446,880	1,119,692	2,000,000	1,690,680
312 Street Capital Projects Fund	9,404	-	315,250	563,683
314 Orchard Park Capital Fund	413	-	-	-
318 Harvard Road Bridge Widening Fund	18,685	-	-	-
319 Henry Rd Project	1,568,457	1,844,369	-	11,758
320 Harvard Road Mitigation Fund	284,130	-	615,745	316,000
330 Library Capital Fund	-	-	180,794	180,794
331 Municipal Facilities Fund Master Plan	-	-	-	296,268
334 Police Capital Fund	-	11,533	60,000	75,000
335 Community Messaging Fund	-	-	-	-
336 Underground Utility Fund	-	82,502	50,000	-
337 Building Contingency Fund	22,837	18,281	125,000	125,000
338 Trailhead Improvements Project Fund	37,969	4,517,705	6,600,248	1,307,388
410 Stormwater Utility Fund	84,107	114,681	321,384	150,909
411 Aquifer Protection Fund	30,462	21,731	389,900	237,450
420 Golf Operations Fund	683,980	1,025,756	1,437,149	1,444,201
501 Unemployment Fund	11,364	14,746	15,000	15,000
502 Health Reimbursement (Bridge) Fund	28,679	20,699	175,000	175,000
630 Custodial Fund	64,323	48,236	80,200	81,000
Total Expenditures for All Other Funds	\$ 5,007,005	\$ 14,205,317	\$ 16,179,286	\$ 10,033,889
GRAND TOTAL FOR ALL FUNDS	\$ 14,330,406	\$ 27,016,815	\$ 30,605,871	\$ 24,230,815

2024 Operating Revenue General Fund & Streets \$13,233,111



2024 Expenditures General Fund & Streets \$15,808,546



General Fund

2024



**Legislative
General Fund 001**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 58,290	\$ 55,125	\$ 68,900	\$ 68,900	0%
Benefits	4,842	4,518	5,611	5,652	1%
Supplies	559	546	1,500	1,500	0%
Services & Charges	32,357	27,420	42,500	49,500	16%
Capital Outlay	-	2,412	3,000	3,000	
Legislative Total	\$ 96,048	\$ 90,021	\$ 121,511	\$ 128,552	6%

Legislative costs are expenditures associated with City Council activities.

Notes

Salaries & Wages

Councilmember Salaries set by Salary Commission at \$820/month. 2023 adopted amount was a placeholder (reason for no % change)

Services & Charges

Meeting management software, election costs, annual memberships and trainings

Position Summary	2021	2022	2023	2024	% Change
<u>Elected</u>					
Councilmember	7	7	7	7	0

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:42:43 Date: 10/19/2023

Page: 1

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
511 60 10 00 Legislative-Salaries & Wages	60,480.00	58,290.02	55,125.00	42,525.00	68,900.00	68,900.00	2024 council wages set at \$820/mo by salary commission - kd
010 Salaries and Wages	60,480.00	58,290.02	55,125.00	42,525.00	68,900.00	68,900.00	
511 60 20 01 Legislative-Social Security & Medicare	4,626.72	4,461.48	4,217.36	3,252.96	5,334.00	5,334.00	NC - kd
511 60 23 02 Legislative-Labor & Industries	379.20	294.60	212.15	145.15	164.00	167.00	
511 60 24 00 Paid Family And Medical Leave	89.04	85.86	88.93	87.72	113.00	151.00	
020 Personnel Benefits	5,094.96	4,841.94	4,518.44	3,485.83	5,611.00	5,652.00	
511 60 31 00 Legislative Supplies	312.52	558.56	545.72	644.00	1,500.00	1,500.00	NC - kd
030 Supplies	312.52	558.56	545.72	644.00	1,500.00	1,500.00	
511 30 40 00 Official Publication Services	0.00	0.00	239.10	0.00	0.00	0.00	
511 60 41 00 Legislative - Professional Services	14,895.35	21,775.47	16,654.36	582.35	20,000.00	20,000.00	NC - election costs, zoom and meeting management software - kd
511 60 41 01 Legislative - Advisory Funds	0.00	0.00	0.00	0.00	0.00	0.00	NB
511 60 42 00 Legislative-Telephone,Internet,Postage	1,065.96	1,256.75	1,484.53	1,207.22	1,500.00	1,500.00	NC - kd
511 60 43 00 Legislative Travel-Lodging,Meals,Mileage	0.00	0.00	0.00	0.00	7,000.00	14,000.00	To accomate attendance conferences. AWC away from Spokane in 2024 kd
511 60 49 00 Legislative-Dues,Subscriptions,Mbrsh	8,245.00	9,325.00	9,042.00	11,064.00	14,000.00	14,000.00	NC AWC, Chamber memberships, trainings - kd
040 Services	24,206.31	32,357.22	27,419.99	12,853.57	42,500.00	49,500.00	
594 11 64 00 Legislative-Furniture,Computers&Equip	1,572.50	0.00	2,411.97	0.00	3,000.00	3,000.00	NC. Replacement computers for Council if needed kd
060 Capital Outlays	1,572.50	0.00	2,411.97	0.00	3,000.00	3,000.00	
511 Legislative	91,666.29	96,047.74	90,021.12	59,508.40	121,511.00	128,552.00	
TOTAL EXPENDITURES:	91,666.29	96,047.74	90,021.12	59,508.40	121,511.00	128,552.00	
FUND GAIN/LOSS:	-91,666.29	-96,047.74	-90,021.12	-59,508.40	-121,511.00	-128,552.00	

**Executive
General Fund 001**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 242,754	\$ 279,454	\$ 295,769	\$ 309,403	5%
Benefits	65,224	96,328	93,785	94,483	1%
Supplies	1,782	2,799	6,000	47,000	683%
Services & Charges	93,572	110,003	141,240	169,300	20%
Capital Outlay	1,002	977	5,000	6,500	30%
Executive Total	\$ 404,334	\$ 489,561	\$ 541,794	\$ 626,686	16%

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

Notes:

Salaries & Wages 3.5% COLA; 2% Step for Comm. Specialist and Office Asst.

Services & Charges Includes Community Engagement software Zencity, website software, priority based budgeting software, 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	2021	2022	2023	2024	% Change
<u>Elected</u>					
Mayor	1	1	1	1	
<u>Full Time</u>					
City Administrator	1	1	1	1	
Office Assistant	0	0	1	1	
Comm. Specialist	0	0	1	1	
Total FTE Positions	1	1	3	3	0%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:42:59 Date: 10/19/2023

Page: 1

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
513 10 10 01 Mayor-Salaries & Wages	27,000.00	27,000.00	30,000.00	22,500.00	30,000.00	30,000.00	NC. 2024 wages set by salary commission - kd
513 10 10 02 Executive-Salaries & Wages	139,150.80	215,376.16	246,418.08	202,901.25	265,269.00	276,903.00	City Admin, Admin Assistant, Comm Specialist
513 10 10 03 Executive-Overtime	0.00	378.26	3,035.85	2,906.94	500.00	2,500.00	Placeholder if needed - kd
010 Salaries and Wages	166,150.80	242,754.42	279,453.93	228,308.19	295,769.00	309,403.00	
513 10 20 01 Executive-Social Security & Medicare	4,084.74	5,173.42	5,847.80	4,657.19	6,425.00	6,346.00	
513 10 21 05 Executive-Retirement	17,741.76	27,551.06	30,571.50	26,164.96	33,886.00	35,497.00	
513 10 22 04 Executive-Medical/Life/LTD	12,381.08	24,472.70	37,010.82	32,659.41	44,633.00	43,079.00	
513 10 23 02 Executive-Labor & Industries	347.28	589.89	755.87	712.82	865.00	879.00	
513 10 24 01 Paid Family And Medical Leave-Mayor	39.65	39.64	48.24	46.40	55.00	66.00	
513 10 24 02 Paid Family And Medical Leave	202.42	316.64	382.11	418.85	0.00	0.00	NB
513 10 24 03 Paid Family And Medical Leave-Executive	0.00	0.56	4.90	6.37	421.00	616.00	
513 10 24 04 Moving Expense-Executive	0.00	0.00	11,627.23	0.00	0.00	0.00	
513 10 28 00 HRA VEBA-Executive	3,000.00	7,080.00	10,080.00	7,500.00	7,500.00	8,000.00	
020 Personnel Benefits	37,796.93	65,223.91	96,328.47	72,166.00	93,785.00	94,483.00	
513 10 31 00 Executive Supplies	3,151.40	1,367.31	2,799.17	1,360.96	6,000.00	47,000.00	Office supplies for Mayor, City Admin, Admin Asst, Comm Specialist \$6k; CEC - mailers \$20k, flyers in Splash \$11k, event supplies \$5k, media supplies \$5k
513 10 31 01 Executive Event & Meeting Expenses	0.00	415.14	0.00	0.00	0.00	0.00	
030 Supplies	3,151.40	1,782.45	2,799.17	1,360.96	6,000.00	47,000.00	
513 10 41 00 Executive-Professional Services	19,316.88	24,052.11	38,494.40	14,718.61	50,000.00	69,000.00	Priority based budgeting \$50k; Zencity \$14k, other \$5k
513 10 41 01 Executive Professional Services-Public Information	0.00	0.00	0.00	0.00	10,000.00	14,000.00	Civicready software and website upgrades
513 10 42 00 Executive - Communications	953.36	1,500.01	1,477.99	1,768.12	1,200.00	1,800.00	City issued cell phones and \$50/mo allowance for opt outs - kd
513 10 43 00 Executive Travel-Lodging,Meals,Mileage	4,104.27	4,762.98	13,710.76	6,794.38	14,000.00	14,000.00	NC. Annual conferences and trainings - kd
513 10 49 00 Dues,Subscriptions,Mbrships	5,560.00	11,031.78	4,779.89	12,280.50	12,000.00	16,000.00	Memberships for SRTC, ICMA, GFOA, NLC, INP, WCMA, AWC - kd
518 10 40 00 Human Resources Professional Service	34.50	0.00	0.00	0.00	0.00	0.00	
558 70 41 00 Econ. Dev. - Advertising	14,700.00	15,925.00	15,540.00	13,545.00	15,540.00	16,500.00	Splash agreement kd

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:42:59 Date: 10/19/2023

Page: 2

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
558 70 49 00 Econ. Dev. - Dues/memberships	35,000.00	36,300.00	36,000.00	12,500.00	38,500.00	38,000.00	Greater Spokane Inc \$26k and Valley Chamber \$12 annual memberships kd
040 Services	79,669.01	93,571.88	110,003.04	61,606.61	141,240.00	169,300.00	
594 13 64 00 Executive-Furniture,Computers&Equip	3,319.08	1,001.59	976.83	0.00	5,000.00	6,500.00	Computers/equipment for Mayor, CA, Comm Sp. and front desk. Media equipment for Comm Sp. kd
060 Capital Outlays	3,319.08	1,001.59	976.83	0.00	5,000.00	6,500.00	
513 Executive	290,087.22	404,334.25	489,561.44	363,441.76	541,794.00	626,686.00	
TOTAL EXPENDITURES:	290,087.22	404,334.25	489,561.44	363,441.76	541,794.00	626,686.00	
FUND GAIN/LOSS:	-290,087.22	-404,334.25	-489,561.44	-363,441.76	-541,794.00	-626,686.00	

**Administrative Services
General Fund 001**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 388,934	\$ 429,323	\$ 461,126	\$ 481,443	4%
Benefits	208,289	182,544	191,829	204,446	7%
Supplies	13,480	11,176	11,900	11,900	0%
Services & Charges	491,036	669,019	782,072	841,790	8%
Transfers Out	2,024,450	3,030,618	2,194,794	103,530	-95%
Debt Service	-	2,843	-	-	
Capital Outlay	4,652	5,398	6,000	58,000	867%
Administrative Services Total	\$ 3,130,843	\$ 4,330,921	\$ 3,647,721	\$ 1,701,109	-53%

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

Notes: \$2 million transfer to 338 Trailhead Fund for facility construction and driving range improvements occurred in 2023. Professional onsite IT service replaces the request for 2 full time IT staff

Salaries & Wages

3.5% COLA; 2% Step

Services & Charges

Admin Svcs include General Liability Insurance, Financial software support, bank and credit card fees, phone services, onsite IT support, public records and contract mgmt software, and state audit costs. General Gov't Svcs include pollution control/remediation cost and animal services agmt with County; New services include PRR and contract management software. Annual Clerk and Finance memberships and training.

Transfers Out

\$25k Underground Util; \$23k Medical Reimbursement Fund; \$55K to Parks and Arts Comm.

Position Summary	2021	2022	2023	2024	% Change
<i>Full Time</i>					
Finance Director	1	1	1	1	
City Treasurer	1	1	1	1	
City Clerk	1	1	1	1	
HR Manager	0	0	1	1	
Office Assistant	1	1	0	0	
Accounting Technician	0	0	1	1	
IT Tech	1	1	1	0	
Total FTE Positions	5	5	6	5	-17%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:43:34 Date: 10/19/2023

Page: 1

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
514 22 10 00 Treasurer	63,630.73	65,534.72	71,798.04	63,778.96	75,504.00	78,146.00	
514 22 10 01 Treasurer Overtime	185.36	756.33	38.34	17.97	300.00	100.00	
514 23 10 06 Salaries & Wages-Administrative Services	212,210.84	185,735.24	208,182.10	166,752.97	225,536.00	307,033.00	Fin. Director, Acct. Tech, City Clerk, adding FT Procurement
514 23 10 09 Overtime	185.36	514.13	2,736.46	3,248.21	300.00	2,150.00	Accommote increased demand for OT - kd
518 10 10 00 Human Resources Manager Salaries & Wages	0.00	72,861.14	81,978.36	67,735.62	89,054.00	94,014.00	
518 30 10 19 COVID-19 Salaries & Wages	61,865.40	0.00	0.00	0.00	0.00	0.00	
518 80 10 00 Salaries & Wages IT Tech	39,756.73	61,760.77	63,201.04	43,892.55	68,432.00	0.00	NB - Outsourcing IT in 2024
518 80 10 01 Overtime-IT Tech	483.36	1,772.14	1,389.09	1,994.73	2,000.00	0.00	NB
010 Salaries and Wages	378,317.78	388,934.47	429,323.43	347,421.01	461,126.00	481,443.00	
514 22 20 01 Treasurer -Medicare	919.82	941.40	1,020.96	907.05	1,100.00	1,135.00	
514 22 21 05 Retirement-Treasurer	8,351.37	8,503.80	9,137.27	8,133.53	9,666.00	9,977.00	
514 22 22 04 Medical/Life/LTD Treasurer	12,851.78	13,283.26	14,014.96	11,559.37	14,550.00	15,096.00	
514 22 23 02 Labor & Industries Treasurer	210.84	220.39	217.32	173.71	271.00	276.00	
514 22 24 00 Paid Family And Medical Leave Treasurer	94.91	96.34	115.60	126.49	123.00	171.00	
514 22 24 01 Paid Family And Medical Leave OT Treasurer	0.27	1.11	0.06	0.00	0.00	0.00	NB
514 22 28 05 HRA VEBA Treasurer	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,200.00	
514 23 20 01 Social Security/Medicare-Administrative Services	3,057.33	47,094.67	2,989.56	2,410.16	3,275.00	4,513.00	
514 23 21 05 Retirement	27,392.26	22,705.43	26,797.36	21,578.83	28,795.00	39,676.00	
514 23 22 04 Medical/Life/LTD-Administrative Services	45,294.17	34,287.08	45,681.95	34,868.75	47,635.00	78,272.00	Annual increases and adding new employee - kd
514 23 23 02 Labor & Industries-Administrative Services	675.15	530.63	735.13	533.58	812.00	1,102.00	
514 23 24 06 Paid Family And Medical Leave-Administrative Services	311.97	259.57	336.96	369.13	364.00	679.00	
514 23 24 09 Paid Family And Medical Leave-Administrative Services	0.28	0.76	4.38	7.06	0.00	0.00	NB
514 23 28 06 HRA VEBA	9,000.00	11,500.00	9,000.00	12,000.00	9,000.00	12,000.00	
518 10 20 01 Human Resources Manager Medicare	0.00	1,026.82	1,157.53	956.62	1,292.00	1,364.00	
518 10 21 05 Human Resources Manager Retirement	0.00	9,364.25	10,452.24	8,636.33	11,355.00	11,987.00	
518 10 22 04 Human Resources Manager Medical/Life/LTD	0.00	19,454.65	20,502.41	15,969.22	21,288.00	21,317.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:43:34 Date: 10/19/2023

Page: 2

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
518 10 23 02 Human Resources Manager Labor & Industries	0.00	229.00	249.84	180.03	271.00	276.00	
518 10 24 00 Human Resources Manager Paid Family And Medical Leave	0.00	107.13	132.00	139.59	144.00	205.00	
518 10 28 00 Human Resources Manager HRA VEBA	0.00	2,750.00	3,000.00	3,000.00	3,000.00	3,200.00	
518 30 20 19 COVID-19 Social Security & Medicare	37.21	0.00	0.00	0.00	0.00	0.00	
518 30 21 19 COVID-19 Retirement	62.55	0.00	0.00	0.00	0.00	0.00	
518 30 23 19 COVID-19 Labor & Industries	262.83	0.00	0.00	0.00	0.00	0.00	
518 30 24 19 COVID-19 Paid Family And Medical Leave	3.74	0.00	0.00	0.00	0.00	0.00	
518 80 20 01 Medicare-IT Tech	629.93	891.40	905.38	646.49	1,022.00	0.00	NB
518 80 21 05 Retirement-IT Tech	5,754.24	8,139.67	8,200.59	5,746.70	8,981.00	0.00	NB
518 80 22 04 Medical/Life/LTD-IT Tech	10,860.29	19,356.86	20,391.10	12,389.32	21,167.00	0.00	NB
518 80 23 02 Labor & Industries-IT Tech	1,105.12	1,451.52	1,397.87	844.33	1,604.00	0.00	NB
518 80 24 00 Paid Family And Medical Leave IT Tech	64.03	90.81	101.76	96.03	114.00	0.00	NB
518 80 24 01 Paid Family And Medical Leave IT Tech	0.63	2.59	2.24	4.35	0.00	0.00	NB
518 80 28 00 HRA VEBA IT Tech	2,250.00	3,000.00	3,000.00	0.00	3,000.00	0.00	NB
020 Personnel Benefits	132,190.72	208,289.14	182,544.47	144,276.67	191,829.00	204,446.00	
514 23 31 00 Administrative Services Supplies	4,011.59	5,986.86	4,948.54	2,154.98	5,000.00	5,000.00	NC. General office supplies - kd
514 23 32 00 Administrative Services Fuel Consumed	18.47	38.93	48.60	0.00	400.00	400.00	NC. Admin use of city vehicles - kd
517 90 31 00 Wellness Program Supplies	1,079.69	2,715.05	2,390.76	247.88	2,000.00	2,000.00	NC kd
518 10 30 00 Human Resources Supplies For Consumption	0.00	1,773.74	897.97	1,006.23	1,000.00	1,000.00	NC kd
518 30 30 19 COVID-19 Supplies	161,310.29	0.00	0.00	0.00	0.00	0.00	
518 80 30 00 Supplies For Consumption IT	808.77	2,965.84	2,889.70	211.46	2,500.00	2,500.00	NC kd
571 00 31 02 Liberty Lake Youth Commission	55.10	0.00	0.00	0.00	1,000.00	1,000.00	NC kd
030 Supplies	167,283.91	13,480.42	11,175.57	3,620.55	11,900.00	11,900.00	
514 23 40 00 Unemployment Claims-Administrative Services	0.00	1,755.36	0.00	-72.48	0.00	0.00	NB. City self-insures for unemployment - kd

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:43:34 Date: 10/19/2023

Page: 3

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
514 23 41 00 Administrative Services-Professional Services	55,031.46	52,359.83	98,870.02	93,489.85	85,000.00	120,000.00	Accounting software \$23k, auditors \$30k, Contractsafe \$4k, bank fees \$17k, debtbook audit software \$7k, records retention \$5k, print services \$5.4k; 3rd party benefit support \$3.6k; Civicplus website mgmt \$7k; public records mgmt software \$10k; background screening services \$4k; Amazon business prime - kd
514 23 42 00 Administrative Services-Telephone,Internet,Postage	2,409.09	3,052.96	2,478.59	2,754.22	3,200.00	3,200.00	NC kd
514 23 43 00 Administrative Services Travel-Lodging,Meals,Mileage	18.98	0.00	2,463.87	3,293.39	4,000.00	6,000.00	Accommodate ongoing training for current staff and additional training for new staff - kd
514 23 49 01 Administrative Services-Dues,Subscriptions,Mbrshp	1,908.40	1,234.00	1,517.00	2,600.00	4,000.00	5,000.00	Municipal Clerks assoc, GFOA, EWFOA, AWC memberships, conferences, trainings - kd
514 81 40 00 Inland Empire Paper Permit	3,842.50	2,363.00	0.00	0.00	0.00	0.00	
517 90 41 00 Wellness Program-Professional Service	179.67	929.69	0.00	0.00	2,000.00	2,000.00	NC - placeholder for required wellness events kd
518 10 40 00 Human Resources Services	0.00	3,887.53	6,467.77	11,024.11	5,000.00	5,000.00	NC Professional 3rd pary support kd
518 30 40 00 COVID-19 Professional Services	85,405.55	0.00	0.00	0.00	0.00	0.00	
518 30 42 00 Central Services - Communications	18,542.35	14,870.24	11,381.69	18,954.56	15,000.00	15,000.00	N/C
518 30 46 00 Central Services-Insurance	258,449.25	297,978.58	368,007.49	452,515.66	480,000.00	320,000.00	Transition to new risk manament provider WCIA kd
518 80 41 00 Information Technology Services	55,653.00	75,566.22	137,712.62	138,395.21	141,000.00	320,000.00	Transition from in-house IT to managed services. Replacing the request for 2 in-house staff. Additional placeholder for IT roadmap implementation kd
518 80 42 00 Information Technology Services Telephone,Internet,Postage	951.57	771.52	937.90	383.03	840.00	600.00	Placeholder for IT needs kd
553 70 40 00 Pollution Control And Remediation	20,074.08	22,309.00	22,076.92	28,831.92	28,832.00	32,490.00	Spok Regional Clean Air
554 30 41 00 Animal Services	11,088.96	11,421.72	12,499.32	10,097.70	12,200.00	12,500.00	Contracted with County kd
566 10 40 00 Alcoholism Treatment	3,881.33	2,536.60	4,605.44	1,886.12	3,000.00	0.00	NB reclass kd
040 Services	517,436.19	491,036.25	669,018.63	764,153.29	784,072.00	841,790.00	
597 00 01 20 Transfer Out Restricted Reserve	0.00	0.00	300,000.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:43:34 Date: 10/19/2023

Page: 4

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
597 16 05 02 Transfer Out To Medical Reimbursement (Bridge) Fund	15,000.00	35,000.00	50,000.00	0.00	50,171.00	23,426.00	Annual transfer to cover eligible medical costs above deductible - kd
597 19 00 02 Debt Svc Trans - Land LTGO Bond	80,412.58	0.00	0.00	0.00	0.00	0.00	
597 19 00 04 Transfer Out To Underground Utility Fund	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	Annual transfer kd
597 19 00 05 Transfer Out To Building Contingency Fund	0.00	0.00	9,139.00	0.00	16,410.00	0.00	Building contingency fund reset to \$125k each year. No activity in 2023 kd
597 50 03 19 Transfer Out Henry Rd Project	0.00	1,540,000.00	1,850,000.00	0.00	0.00	0.00	NB project closeout in 2024 kd
597 72 00 01 OP Trans To LLMML Capital	0.00	17,950.00	19,295.00	0.00	65,773.00	0.00	NB. LLMML Cap fund receives Legacy Church revenue kd
597 76 01 11 Transfer Out Parks & Art Fund	0.00	6,500.00	27,184.00	0.00	37,440.00	55,104.00	Transfer out to Parks and Arts for 2024 projects kd
597 76 03 14 Transfer Out Orchard Park	79,022.30	0.00	0.00	0.00	0.00	0.00	
597 76 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	400,000.00	750,000.00	1,000,000.00	2,000,000.00	0.00	NB project to be completed in late 2023 or early 2024 kd
050 Intergovernmental Services and Other	174,434.88	2,024,450.00	3,030,618.00	1,000,000.00	2,194,794.00	103,530.00	
594 14 60 00 Finance Small_Attractive Items	0.00	0.00	0.00	852.36	0.00	2,000.00	Rollout of small and attractive assets tracking per audit recommendation kd
594 14 64 00 Finance and IT-Furniture,Computers&Equip	33,754.92	4,652.40	5,397.81	2,545.88	6,000.00	56,000.00	Equipment for implementation of Executech IT roadmap \$50k; Computers/equipment for Finance/Admin
060 Capital Outlays	33,754.92	4,652.40	5,397.81	3,398.24	6,000.00	58,000.00	
591 14 70 00 Leases	0.00	0.00	2,843.00	2,123.00	0.00	0.00	
070 Debt Service	0.00	0.00	2,843.00	2,123.00			
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
514 Finance	1,403,418.40	3,130,842.68	4,330,920.91	2,264,992.76	3,649,721.00	1,701,109.00	
TOTAL EXPENDITURES:	1,403,418.40	3,130,842.68	4,330,920.91	2,264,992.76	3,649,721.00	1,701,109.00	

**Legal Services
General Fund 001**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Services & Charges	\$ 66,000	\$ 72,000	\$ 72,000	\$ 72,000	0%
Legal Services Total	\$ 66,000	\$ 72,000	\$ 72,000	\$ 72,000	0%

Notes

The City contracts with Evans, Craven and Lackie for its Legal Services.

**Police Department
General Fund 001**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 1,476,380	\$ 1,759,759	\$ 2,606,356	\$ 2,850,040	9%
Benefits	532,619	663,797	883,407	1,002,058	13%
Supplies	58,451	85,717	80,200	90,200	12%
Services & Charges	522,274	687,478	822,304	783,000	-5%
Debt Service	-	36,001	-	41,500	
Capital Outlay	228,287	421,675	235,000	320,137	36%
Police Department Total	\$ 2,818,012	\$ 3,654,426	\$ 4,627,267	\$ 5,092,499	10%

Police services includes Chief of Police, Deputy Chief, City Patrol Officers, Detectives, Corporals, Sargeants, Civic Service Commission, Police Clerk, Evidence Custodian, SCOPE, Court Services, Jail Services, and other County law enforcement services.

Notes

Salaries & Wages

3 year labor agreement signed in 2023. 2 Additional Officers for 2024

Dept Services

Annual risk management costs, memberships and trainings, uniforms, fuel, and counsel for Civil Service Commission.

Capital Outlay

Includes two new police vehicles, annual subscriptions for Flock Safety Cameras and Axon equipment (noted as debt service per audit requirements)

Position Summary	2021	2022	2023	2024	% Change
<u>Full Time</u>					
Chief of Police	1	1	1	1	
Police Records Clerk	2	2	1	1	
Evidence Custodian	0	0	1	1	
Police Officer	9	9	11	13	
Police Sergeant	2	2	4	4	
Deputy Chief of Police	0	0	1	1	
Detective/Corporal/Investigator	1	1	4	4	
Total FTE Positions	15	15	23	25	9%
<u>Part Time</u>					
Office Assistant	0	0	0.75	0	0%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:44:23 Date: 10/19/2023

Page: 1

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
521 10 10 00 Salaries & Wages-LLPD Clerk,Custodian	73,848.19	83,442.68	101,345.53	85,513.86	110,656.00	121,572.00	
521 10 10 01 Overtime-LLPD Clerk,Custodian	2,965.65	787.94	1,716.38	2,500.40	3,000.00	3,000.00	NC
521 22 10 11 Salaries & Wages-LLPD	1,129,630.73	1,309,542.75	1,543,734.81	1,572,710.37	2,351,600.00	2,576,445.00	Per labor agreement, add 2 FT officers
521 22 10 12 Police Overtime	37,318.19	82,606.57	112,962.22	121,018.01	141,100.00	154,587.00	Function of wages
010 Salaries and Wages	1,243,762.76	1,476,379.94	1,759,758.94	1,781,742.64	2,606,356.00	2,855,604.00	
521 10 20 01 Medicare-LLPD Clerk,Custodian	1,081.98	1,183.98	1,455.97	1,258.16	1,648.00	1,737.00	
521 10 21 05 Retirement-LLPD Clerk,Custodian	9,952.53	10,397.90	13,094.48	11,133.35	14,492.00	15,271.00	
521 10 22 04 Medical/Life/LTD-LLPD Clerk,Custodian	13,011.53	13,694.03	14,497.03	11,293.05	15,035.00	15,583.00	
521 10 23 02 Labor & Industries-LLPD Clerk,Custodian	385.30	405.77	471.11	359.28	544.00	554.00	
521 10 24 00 Paid Family And Medical Leave-LLPD Clerk,Custodian	109.03	122.65	163.17	179.70	183.00	262.00	
521 10 24 01 Paid Family And Medical Leave-LLPD Clerk,Custodian	4.37	1.16	2.76	5.45	0.00	0.00	NB
521 10 28 00 HRA VEBA-LLPD Clerk,Custodian	3,000.00	7,080.00	9,450.00	8,080.00	8,080.00	8,280.00	
521 22 20 01 Law Enforcement-Medicare	16,745.89	19,913.33	23,642.78	24,140.96	35,000.00	39,577.00	
521 22 21 05 Law Enforcement-Retirement	115,853.51	133,771.75	158,596.73	165,984.99	245,000.00	276,340.00	
521 22 22 04 Law Enforcement-Medical/Life/LTD	191,852.18	231,151.44	304,124.15	284,019.09	400,000.00	459,023.00	
521 22 23 02 Law Enforcement-Labor & Industries	30,856.86	39,437.89	47,867.17	38,349.95	68,125.00	67,940.00	
521 22 24 11 Paid Family And Medical Leave-Law Enforcement	0.00	0.00	0.00	4,763.97	0.00	5,491.00	
521 22 24 12 Paid Family And Medical LeaveOT-Law Enforcement	0.00	0.00	0.00	385.51	0.00	0.00	NB
521 22 26 11 Uniforms-Duty & Reserv	18,187.94	25,959.24	34,431.18	36,944.77	30,800.00	40,000.00	25% difference. Part of the difference attributed to increased cost to equip new officers (approximately \$3962 per new hire) and replacing damaged uniforms as outlined in the new collective bargaining agreement Article 11-Clothing and Equipment. Also, three (3) Offices are due to replace their body armor in 2024 (3x\$1030=\$3090). Other considerations include new/replacement badges.
521 22 28 09 HRA VEBA-Law Enforcement	42,450.00	49,500.00	56,000.00	58,750.00	64,500.00	72,000.00	
020 Personnel Benefits	443,491.12	532,619.14	663,796.53	645,648.23	883,407.00	1,002,058.00	
521 10 31 00 Law Enforcement Supplies	11,813.30	6,765.65	12,484.33	10,017.90	13,200.00	13,200.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:44:23 Date: 10/19/2023

Page: 2

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
521 10 32 00 Law Enforcement Fuel Consumed	27,708.17	39,839.70	58,630.84	55,238.18	50,000.00	60,000.00	18% increase due to addition of two new officers and two new vehicles to current fleet. Also considered in this calculation is the 2024 retail regular grade gasoline price forecast from the United States Energy Information Administration, other reputable resources, and agency fuel use through nine months of 2023 (71%).
521 10 35 00 Law Enforcement Small Tools & Minor Equipment	1,608.83	11,846.14	14,498.24	9,656.50	16,500.00	16,500.00	NC
521 50 31 00 Law Enforcement Building Supplies	0.00	0.00	103.80	2,777.88	500.00	500.00	NC
030 Supplies	41,130.30	58,451.49	85,717.21	77,690.46	80,200.00	90,200.00	
512 50 40 00 Court Services	140,134.74	119,845.11	0.00	0.00	0.00	0.00	
512 52 40 00 Contracted Court	0.00	0.00	85,737.36	55,004.78	160,000.00	80,000.00	2022 = \$85k; on pace for \$64k in 2023 - kd
521 10 40 00 Sheriff (EMS Agreement)	215,078.06	188,986.35	273,382.70	232,359.31	200,000.00	260,000.00	26% difference to reflect actual for 2023 per Finance Department (\$21,337 per month or \$255,924 for the year).
521 10 40 01 Spokane County - Jail	116,349.42	85,350.60	128,493.74	204,054.73	180,000.00	200,000.00	11% increase based on 2023 use nine (9) months into the budget year.
521 10 41 00 Law Enforcement-Professional Services	28,051.20	17,128.24	40,629.67	37,908.68	80,000.00	60,000.00	Decrease due to removal of calculated Axon services from the line item, adding Axon services to 591 21 70 00 Debt Service. Adding \$10k for Civil Service professional services kd
521 10 42 00 Law Enforcement-Telephone,Internet,Postage	24,575.85	21,520.24	25,210.81	22,704.47	30,000.00	30,000.00	NC
521 10 43 00 Law Enforcement Travel-Lodging,Meals,Mileage	4,955.09	4,044.91	8,928.50	11,424.90	8,000.00	15,000.00	21% increase is reallocation from 521 10 49 00-Law Enforcement-Dues,Subscriptions, Mbrships to account for increase travel for training of officers and staff .
521 10 46 00 Law Enforcement - Insurance	22,339.04	31,941.96	41,937.82	50,808.21	59,304.00	40,000.00	Transition to new risk management provider kd
521 10 48 00 Vehicle Maintenance	21,489.51	19,785.49	40,208.72	19,841.80	40,000.00	40,000.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:44:23 Date: 10/19/2023
Page: 3

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
521 10 49 00 Law Enforcement-Dues,Subscriptions,Mbrsh ips	4,890.25	9,032.50	19,695.70	17,359.14	37,000.00	30,000.00	20.8% reallocated to 521 10 43 00-Law Enforcement Travel-Lodging,Meals,Milage to account for increase travel for training of officers and staff .
521 50 41 00 Law Enforcement Building-Professional Services	794.59	3,999.00	3,194.92	294.69	3,000.00	3,000.00	NC
521 50 47 00 Law Enforcement - Utility Services	16,891.79	20,639.55	20,058.13	20,210.83	25,000.00	25,000.00	NC
040 Services	595,549.54	522,273.95	687,478.07	671,971.54	822,304.00	783,000.00	
594 21 60 01 Small_Attractive Items - Public Safety	0.00	0.00	0.00	6,555.36	0.00	30,000.00	Requested Purchases include:1.Purchase of five (5) new patrol rifles. The purpose of the purchase is to replace old rifles and to equipe incoming officers with rifles. Estimated expenditure \$12,000 (cost based on recent quotes from available resources for purchase).2.Purchase equipment to equipe a patrol vehicle for drone operations in the field (e.g., power converter, wiring and cables, battery charging/care equipment, LED screen, etc.). This allows for extended and efficient maximal operation of the drone during police operations. Estimated expenditure-\$2000 (Cost based on current quotes from vendors).3.Purchase of 2 MDC laptop computers. This purchase will outfit incoming officers with computers. Estimated expenditure-\$7000 (Cost based on most recent purchase of two MDC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:44:23 Date: 10/19/2023
Page: 4

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
594 21 64 02 Law Enforcement-Furniture,Computers&Equip	155,694.72	228,287.08	421,674.93	231,515.40	235,000.00	290,137.00	There is a 21% increase here based on the requested purchases listed:1.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. Estimated expenditure-\$100,000 (cost estimate based on current cost of vehicles on Washington Department of Enterprise Service Contract Automobile Request System [CARS]).2.Purchase and installation police vehicle emergency equipment for two (2) new police vehicle. Estimated expenditure-\$56,000 (cost estimate based on recent consultation with Racom on future and current services).3.Yearly payment of service for Flock LPR system. Expenditure-\$54,750. The approved funding for this service is marijuana tax revenue.4. Purchase of five (4) additional Flock LPR cameras to place in identified locations of need within the city limits of Liberty Lake. Expenditure-an additional \$10,000 added to the existing service cost of \$54,750, for a total of \$64,750. The approved funding for this service is marijuana tax revenue.5.Purchase of a Traffic Logix Evolution speed reader board/trailer. This board/trailer will join our 2023 purchased Traffic Logix Evolution speed reader board/trailer in our current program and efforts to address traffic related issues, specifically speeding, using a data evidenced based approach. Estimated expenditure-\$8387 (Cost based on 2023 purchase of same product).6.Ammunition-Duty, practice, and monthly officer supply of ammunition based on CBA-\$15,000.7.Property Room-Evidence locker system \$46,000.
594 21 64 03 Grant WASPC Radar/Antenna	2,555.00	0.00	0.00	0.00	0.00	0.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:44:23 Date: 10/19/2023

Page: 5

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
060 Capital Outlays	158,249.72	228,287.08	421,674.93	238,070.76	235,000.00	320,137.00	
591 21 70 00 Debt Repayment-Law Enforcement Services	0.00	0.00	36,000.52	39,870.58	0.00	41,500.00	Current and additonal Axon services . 32% of funds reallocated from 521 10 41 00 Law Enforcement-Professional Services.
070 Debt Service	0.00	0.00	36,000.52	39,870.58		41,500.00	
521 22 90 00 Unemployment Claims-Law Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	NB
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
521 Law Enforcement	2,482,183.44	2,818,011.60	3,654,426.20	3,454,994.21	4,627,267.00	5,092,499.00	
TOTAL EXPENDITURES:	2,482,183.44	2,818,011.60	3,654,426.20	3,454,994.21	4,627,267.00	5,092,499.00	
FUND GAIN/LOSS:	-2,482,183.44	-2,818,011.60	-3,654,426.20	-3,454,994.21	-4,627,267.00	-5,092,499.00	

**Planning, Engineering, and Building Services
General Fund 001**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 442,599	\$ 586,539	\$ 766,313	\$ 883,482	15%
Benefits	167,660	224,795	270,743	372,027	37%
Supplies	5,040	7,463	10,700	8,400	-21%
Services & Charges	156,033	208,729	238,100	1,008,500	324%
Capital Outlay	1,488	3,101	71,400	8,500	-88%
Planning & Building Services Total	\$ 772,819	\$ 1,030,627	\$ 1,357,256	\$ 2,280,909	68%

Notes

Salaries & Wages

3.5% COLA; 2% Step. Adding Code Enforcement Officer, Associate Planner and Administrative Assistant

Services & Charges

Includes Parametrix Cost Recovery services, increase in other outside professional services as the City continues to expand. Climate resiliency planning. Additional software and licensing costs. GIS deployment

Position Summary

Full Time

	2021	2022	2023	2024	Change
Building Inspectors	2	2	2	3	
Director of Planning & Engineering	1	1	1	1	
Code Enforcement Officer	0	0	0	1	
City Engineer	1	1	1	1	
Senior Planner	0	1	1	1	
Associate Planner	0	0	0	1	
Project Manager (moved to Public Works)	0	0	1	0	
Engineering Technician	0	1	0	0	
PEBS Technician	1	1	2	2	
Administrative Assistant	0	0	0	1	
Total FTE Positions	5	7	8	11	38%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:45:01 Date: 10/19/2023
Page: 1

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
524 60 10 00 Salaries & Wages-Enforcement of Codes And Regulations	0.00	0.00	0.00	0.00	0.00	60,612.00	NEW
524 60 10 01 Overtime-Enforcement of Codes And Regulations	0.00	0.00	0.00	0.00	0.00	0.00	NB
558 50 10 00 Salaries & Wages-Building Permits/Plan Reviews	237,636.55	225,940.64	247,589.46	202,167.71	368,508.00	395,226.00	Add FTE Bldg Inspector and Admin Asst currently on contract
558 50 10 01 Overtime-Building Permits/Plan Reviews	733.70	2,914.55	2,889.01	4,640.50	25,000.00	7,500.00	
558 60 10 00 Salaries & Wages-Planning	138,205.99	213,303.94	333,103.95	259,200.71	372,805.00	420,144.00	add PW Dir 20% & Assoc Planner
558 60 10 01 Overtime-Planning	167.00	439.76	2,956.36	687.23	0.00	0.00	NB
010 Salaries and Wages	376,743.24	442,598.89	586,538.78	466,696.15	766,313.00	883,482.00	
524 60 20 01 Social Security & Medicare-Enforcement of Codes And Regulations	0.00	0.00	0.00	0.00	0.00	879.00	
524 60 21 05 Retirement-Enforcement of Codes And Regulations	0.00	0.00	0.00	0.00	0.00	7,728.00	
524 60 22 04 Medical/Life/LTD-Enforcement of Codes And Regulations	0.00	0.00	0.00	0.00	0.00	21,893.00	
524 60 23 02 Labor & Industries-Enforcement of Codes And Regulations	0.00	0.00	0.00	0.00	0.00	1,539.00	
524 60 24 00 Paid Family And Medical Leave-Enforcement of Codes And Regulations	0.00	0.00	0.00	0.00	0.00	133.00	
524 60 28 00 HRA VEBA-Enforcement of Codes And Regulations	0.00	0.00	0.00	0.00	0.00	3,200.00	
558 50 20 01 Medicare-Building Permits/Plan Reviews	4,807.73	3,289.53	3,595.69	4,187.89	5,706.00	5,537.00	
558 50 21 05 Retirement-Building Permits/Plan Reviews	26,574.98	29,383.98	31,666.92	23,737.81	47,813.00	46,328.00	
558 50 22 04 Medical/Life/LTD-Building Permits/Plan Reviews	35,244.91	34,131.66	40,037.71	38,296.49	54,355.00	95,356.00	
558 50 23 02 Labor & Industries-Building Permits/Plan Reviews	3,774.08	4,768.60	5,618.76	3,836.66	6,685.00	5,165.00	
558 50 24 00 Paid Family And Medical Leave-Building Permits/Plan Reviews	334.46	328.29	393.98	397.35	634.00	833.00	
558 50 24 01 Paid Family And Medical Leave-Building Permits/Plan Reviews	1.07	4.27	4.59	8.99	0.00	0.00	NB
558 50 28 00 HRA VEBA-Building Permits/Plan Reviews	13,750.00	12,250.00	12,666.67	13,000.00	10,500.00	20,000.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:45:01 Date: 10/19/2023

Page: 2

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
558 60 20 01 Medicare-Planning	1,983.73	3,041.09	4,780.46	3,704.48	5,406.00	5,887.00	
558 60 21 05 Retirement-Planning	17,498.50	27,214.80	42,713.31	32,140.26	47,533.00	51,757.00	
558 60 22 04 Medical/Life/LTD-Planning	18,613.47	41,043.73	65,764.92	45,179.73	73,096.00	85,007.00	
558 60 23 02 Labor & Industries-Planning	2,477.40	3,641.65	5,760.80	3,524.98	6,414.00	6,460.00	
558 60 24 00 Paid Family And Medical Leave-Planning	199.38	311.35	536.25	546.50	601.00	885.00	
558 60 24 01 Paid Family And Medical Leave OT	0.25	0.65	4.76	1.50	0.00	0.00	NB
558 60 28 00 HRA VEBA-Planning	7,250.00	8,250.00	11,250.00	12,000.00	12,000.00	13,440.00	
020 Personnel Benefits	132,509.96	167,659.60	224,794.82	180,562.64	270,743.00	372,027.00	
524 60 31 00 Protective Inspections Supplies	0.00	0.00	0.00	0.00	0.00	0.00	No budget
524 60 32 00 Fuel Consumed	0.00	0.00	0.00	0.00	0.00	0.00	No budget
558 50 31 00 CP&ED Supplies	1,570.96	2,742.52	2,767.40	1,865.45	6,800.00	5,200.00	
558 50 32 00 CP&ED Fuel Consumed	1,179.73	2,039.87	4,084.15	1,870.59	3,500.00	2,800.00	25% increase over 2023 projected cost.
558 50 35 00 CP&ED Small Tools & Minor	107.93	257.22	611.62	159.66	400.00	400.00	
030 Supplies	2,858.62	5,039.61	7,463.17	3,895.70	10,700.00	8,400.00	
524 60 41 00 Protective Inspections - Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	No Budget
524 60 42 00 Protective Inspections - Telephone,Internet,Postage	0.00	0.00	0.00	0.00	0.00	0.00	No budget
554 90 40 00 Other Environmnetal Services-Abatement 1412 Aladdin	0.00	0.00	277.70	0.00	50,000.00	50,000.00	Abatement activity at 1412 N Aladdin pushed from 2023
558 50 40 01 CP&ED Protective Inspection Outside Services	14,943.36	12,462.00	1,663.00	5.00	0.00	0.00	No budget
558 50 40 02 CP&ED Plan Checking Outside Services	14,032.13	62,337.66	50,539.06	25,330.39	50,000.00	30,000.00	Cost Recovery (Revenue = Expense)-Parmetrix
558 50 40 03 CP&ED Building Permits Reimbursed Expenses	1,299.72	10,698.40	34,506.20	2,404.76	30,000.00	5,000.00	Cost Recovery -Legal Ads, Signs, etc.
558 50 40 04 CP&ED Cost Recovery All Other Categories	0.00	0.00	0.00	18,059.24	0.00	25,000.00	Cost Recovery - WC3, Hearing Examiner, Outside Attorney Fees (if applicable)
558 50 41 00 CP&ED-Professional Services	78,378.98	60,665.33	95,524.83	162,820.78	68,000.00	250,850.00	Credit Card Fees, Non-cost recovery 3rd party reviews & outside attorney's fees, , storage unit fees, vehicle service fees, printing, Planninc Commission expenses, etc
558 50 42 00 CP&ED-Telephone,Internet,Postage	605.42	306.33	0.00	516.49	0.00	0.00	No budget-not active

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:45:01 Date: 10/19/2023
Page: 3

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
558 50 43 00 CP&ED Travel-Lodging,Meals,Mileage	3,968.82	3.60	1.20	1,423.95	5,000.00	8,000.00	Travel for Certifications, Trainings & Conferences for 11 staff members
558 50 49 00 CP&ED-Dues,Subscriptions,Mbrships	4,020.83	6,825.00	21,595.62	29,030.94	30,000.00	106,350.00	Software Licensure, Professional Memberships, Certifications, CEUs,Training & Professional Development for 11 people; also includes a \$65,000 enhancement for deployment of GIS Urban in support of required Comprehensive Plan Analyses
558 60 40 00 Professional Services PCPU	0.00	0.00	0.00	0.00	0.00	125,000.00	Periodic Comprehensive Plan Update
558 60 40 01 Professional Services Climate Resiliency	0.00	0.00	0.00	0.00	0.00	400,000.00	Climate Resiliency
558 60 41 00 Unemployment Claims-Planning	0.00	41.05	0.00	0.00	0.00	0.00	
558 60 42 00 Communications-Planning	3,340.56	2,693.74	4,620.91	4,023.18	5,100.00	8,300.00	Mobile device increase from shift from 8 FTE to 11 FTE
558 60 46 00 Planning-Insurance	0.00	0.00	0.00	1,425.69	0.00	0.00	
040 Services	120,589.82	156,033.11	208,728.52	245,040.42	238,100.00	1,008,500.00	
594 58 64 00 CP&ED-Furniture,Computers&Equip	1,749.99	1,487.64	3,101.25	91,127.13	71,400.00	8,500.00	Furniture & Computer Equipment for new employees; replacement of 1 older computer & 2 monitors
060 Capital Outlays	1,749.99	1,487.64	3,101.25	91,127.13	71,400.00	8,500.00	
558 Planning & Community Development	634,451.63	772,818.85	1,030,626.54	987,322.04	1,357,256.00	2,280,909.00	
TOTAL EXPENDITURES:	634,451.63	772,818.85	1,030,626.54	987,322.04	1,357,256.00	2,280,909.00	
FUND GAIN/LOSS:	-634,451.63	-772,818.85	-1,030,626.54	-987,322.04	-1,357,256.00	-2,280,909.00	

**Municipal Library
General Fund 001**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 305,498	\$ 307,029	\$ 360,027	\$ 390,486	8%
Benefits	134,278	137,452	142,993	165,071	15%
Supplies	69,073	68,085	81,100	84,800	5%
Services & Charges	35,257	45,538	52,150	60,750	16%
Capital Outlay	918	700,310	12,000	15,000	25%
Municipal Library Total	\$ 545,024	\$ 1,258,414	\$ 648,270	\$ 716,107	10%

Notes

Salaries & Wages 3.5% COLA; 2% Step

Capital Outlay & Services \$55k Annual digital subscriptions and book purchases; \$12k for program supplies; \$10k professional services; \$7k for conferences and staff training; \$15k upgrading self-checkout and replacing furniture

Position Summary	2021	2022	2023	2024	Change
<u>Full Time</u>					
Director of Library Services	1	1	1	1	
Librarian	1	1	1	1	
Library Associate	1	1	2	2	
Total FTE Positions	3	3	4	4	0
<u>Part Time</u>					
Librarian	0	0	1	1	
Library Clerk	1	1	2	2	
Library Technician I	2	2	3	3	
Total PT Positions	3	3	6	6	0%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:51:36 Date: 10/19/2023
Page: 1

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
572 10 10 09 Library-Salaries & Wages	303,119.28	305,436.33	306,044.46	258,405.42	360,027.00	390,411.00	Librarian, 30/wk in 4th quarter
572 10 10 11 Library-Overtime	0.00	61.29	984.60	101.55	0.00	75.00	
010 Salaries and Wages	303,119.28	305,497.62	307,029.06	258,506.97	360,027.00	390,486.00	
572 10 20 01 Library-Social Security & Medicare	4,840.11	4,941.33	5,318.22	4,670.17	7,772.00	8,377.00	
572 10 21 05 Library-Retirement	38,163.58	35,169.27	34,919.97	29,164.94	40,674.00	42,872.00	
572 10 22 04 Library-Medical/Life/LTD	38,861.46	64,423.02	69,630.32	62,308.07	73,173.00	86,349.00	
572 10 23 02 Library-Labor & Industries	1,538.23	1,656.70	1,691.20	1,838.70	2,110.00	2,231.00	
572 10 24 09 Paid Family And Medical Leave-Libraries	445.66	437.53	490.93	532.47	364.00	542.00	
572 10 24 11 Paid Family And Medical Leave-Libraries	0.00	0.09	1.58	0.22	0.00	0.00	NB
572 10 28 06 HRA VEBA-Libraries	9,000.00	27,650.00	25,400.00	20,150.00	18,900.00	24,700.00	
020 Personnel Benefits	92,849.04	134,277.94	137,452.22	118,664.57	142,993.00	165,071.00	
572 10 31 00 Library Supplies	13,502.61	11,812.42	13,734.61	9,747.43	15,000.00	17,500.00	Increase in supply cost as the library moves to doing all of our own book processing
572 10 31 05 Children & Adult Prgm Supplies	5,730.61	9,911.71	7,017.69	7,197.42	11,000.00	12,000.00	Sm. incr. as more patrons attend our programs post covid
572 10 32 00 Library Fuel Consumed	20.41	0.00	0.00	0.00	100.00	300.00	Attending more conferences this year.
572 20 34 06 Library Books & Other Materials	40,270.45	47,348.74	47,332.29	40,917.55	55,000.00	55,000.00	NC
572 50 31 00 Library Building Supplies	0.00	0.00	0.00	4.65	0.00	0.00	
030 Supplies	59,524.08	69,072.87	68,084.59	57,867.05	81,100.00	84,800.00	
572 10 41 00 Library-Professional Services	5,429.46	6,858.30	8,655.75	6,057.42	9,750.00	9,750.00	NC
572 10 41 01 Software Maint/data Ba	12,462.70	9,265.75	12,476.58	16,215.83	12,500.00	15,700.00	Additional Softwares: Meeting Room Scheduling software, new point of sale software, new collection software
572 10 42 00 Library-Telephone,Internet,Postage	6,047.66	6,358.71	6,810.70	5,500.55	7,500.00	7,500.00	NC
572 10 43 00 Library Travel-Lodging,Meals,Mileage	0.00	0.00	3,394.55	4,713.39	5,500.00	7,000.00	3 to WLA, State Director Meeting 1 to KOHA, 1 to PNLA
572 10 43 01 Library Services and Technology Act Grant Travel	0.00	0.00	504.30	0.00	0.00	0.00	
572 10 49 00 Library-Dues,Subscriptions,Mbrships	3,278.22	3,407.41	3,799.08	2,413.15	5,400.00	6,800.00	Purchase 3 additional hotspots,Increase in membership dues
572 40 49 00 Library-Trainings	178.00	60.99	420.00	1,090.00	2,000.00	2,000.00	NC
572 50 47 00 Library Building Utilities-Elec/Gas,Wtr/Swr,Trsh	7,589.10	9,306.32	9,477.31	10,387.38	9,500.00	12,000.00	Rates have gone up

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:51:36 Date: 10/19/2023

Page: 2

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
040 Services	34,985.14	35,257.48	45,538.27	46,377.72	52,150.00	60,750.00	
594 72 64 00 Capital	12,942.22	917.98	700,309.96	5,632.28	12,000.00	15,000.00	4 new computers, 2 self check stations, 2 computer tables, 2 chairs, & soft seating for YA section.
060 Capital Outlays	12,942.22	917.98	700,309.96	5,632.28	12,000.00	15,000.00	
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
572 Libraries	503,419.76	545,023.89	1,258,414.10	487,048.59	648,270.00	716,107.00	
TOTAL EXPENDITURES:	503,419.76	545,023.89	1,258,414.10	487,048.59	648,270.00	716,107.00	
FUND GAIN/LOSS:	-503,419.76	-545,023.89	-1,258,414.10	-487,048.59	-648,270.00	-716,107.00	

**Operations & Maintenance
General Fund 001**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 751,954	\$ 906,748	\$ 1,267,918	\$ 1,462,754	15%
Benefits	248,226	346,770	498,965	572,819	15%
Supplies	130,914	147,381	134,400	142,550	6%
Services & Charges	250,982	269,316	309,960	304,220	-2%
Capital Outlay	108,248	215,313	1,199,523	1,096,721	-9%
Parks Total	\$ 1,490,323	\$ 1,885,528	\$ 3,410,766	\$ 3,579,064	5%

Notes

Salaries & Wages

3.5% COLA, 2% Step; adding Parks Superintendent, Recreation Coordinator, Fleet Manager Crew Lead

Supplies & Services

Parks and facility supplies, future library facility costs, support for annual events, professional services, fuel and utility costs

Capital Outlay

CFP improvements at Pavillion Park and Rocky Hill. Various equipment purchases.

Position Summary below includes proposed Public Works Dept

Position Summary	2021	2022	2023	2024	Change
<u>Full Time</u>					
Operations & Maintenance Director	1	1	1	1	
Parks Superintendent	0	0	0	1	
Recreation Coordinator	0	0	0	1	
Section Leads	3	4	6	7	
Public Works Director	0	0	0	1	
Park/Streets/Facilities Maintenance	12	17	19	19	
Project Manager	0	0	0	1	
Equipment Maint Tech	0	0	1	1	
Total FTE Positions	16	22	27	32	8%
<u>Part Time</u>					
Park/Streets/Facilities Maintenance	1	1	1	1	
Park/ Golf Maintenance Seasonal	23	13	10	6	-40%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:52:02 Date: 10/19/2023

Page: 1

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
518 30 10 00 Salaries & Wages-Janitorial/Building Services	173.77	0.00	70,626.02	113,173.27	169,406.00	151,650.00	staff restructure
518 30 10 01 Overtime-Janitorial/Building Services	0.00	0.00	973.00	876.83	0.00	0.00	NB
571 00 10 00 Educational&Recreational Activities Salaries&Wages	0.00	0.00	0.00	0.00	0.00	69,800.00	NEW Rec. Coord in Q2
571 00 10 01 Educational&Recreational Activities Overtime	0.00	0.00	0.00	0.00	0.00	0.00	NB
576 80 10 02 Parks-Overtime	12,362.90	15,527.60	10,806.23	8,576.29	15,000.00	10,000.00	Decrease due to staffing changes. JC
576 80 10 03 Salaries & Wages-Parks	808,674.23	736,426.15	824,343.18	764,460.48	1,083,512.00	1,231,304.00	add Parks Superintendent in Q2
010 Salaries and Wages	821,210.90	751,953.75	906,748.43	887,086.87	1,267,918.00	1,462,754.00	
518 30 20 01 Social Security & Medicare-Janitorial/Building Services	131.54	0.00	1,029.06	1,634.95	2,457.00	2,199.00	
518 30 21 05 Retirement-Janitorial/Building Services	926.72	0.00	8,922.85	14,144.93	21,600.00	19,336.00	
518 30 22 04 Medical/Life/LTD-Janitorial/Building Services	1,016.21	0.00	6,222.84	12,781.70	35,744.00	15,888.00	
518 30 23 02 Labor & Industries-Janitorial/Building Services	6.85	0.00	2,000.96	3,085.07	5,736.00	4,615.00	
518 30 24 00 Paid Family And Medical Leave-Janitorial/Building Services	0.26	0.00	113.42	241.29	273.00	331.00	
518 30 24 01 Paid Family And Medical Leave-Janitorial/Building ServicesOT	0.00	0.00	1.55	1.91	0.00	0.00	NB
518 30 28 00 HRA VEBA	0.00	0.00	2,666.67	15,200.00	11,200.00	11,600.00	
571 00 20 01 Educational&Recreational Activities Social Security&Medicare	0.00	0.00	0.00	0.00	0.00	1,013.00	
571 00 21 05 Educational&Recreational Activities Retirement	0.00	0.00	0.00	0.00	0.00	8,900.00	
571 00 22 04 Educational&Recreational Activities Medical/Life/LTD	0.00	0.00	0.00	0.00	0.00	21,947.00	
571 00 23 02 Educational&Recreational Activities Labor & Industries	0.00	0.00	0.00	0.00	0.00	1,539.00	
571 00 24 00 Educational&Recreational Activities Paid Family And Medical	0.00	0.00	0.00	0.00	0.00	153.00	
571 00 28 00 Educationa&Recreational Activities HRA VEBA	0.00	0.00	0.00	0.00	0.00	3,200.00	
576 80 20 01 Parks-Social Security & Medicare	18,385.58	11,663.44	12,394.02	11,724.18	26,383.00	25,611.00	
576 80 21 05 Parks-Retirement	104,025.59	92,791.42	103,938.56	95,914.35	135,416.00	154,314.00	
576 80 22 04 Parks-Medical/Life/LTD	91,064.06	74,883.75	122,197.82	124,637.69	178,861.00	203,255.00	
576 80 23 02 Parks-Labor & Industries	30,410.33	23,904.09	25,008.96	19,596.04	36,134.00	35,411.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:52:02 Date: 10/19/2023

Page: 2

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
576 80 24 02 Parks-Paid Family And Medical Leave OT	18.13	22.75	17.36	18.07	0.00	0.00	NB
576 80 24 03 Parks-Paid Family And Medical Leave	1,243.51	1,069.85	1,325.51	1,584.99	1,761.00	2,707.00	
576 80 28 06 HRA VEBA	40,280.00	43,889.99	60,930.00	52,965.00	43,400.00	60,800.00	
020 Personnel Benefits	287,508.78	248,225.29	346,769.58	353,530.17	498,965.00	572,819.00	
518 30 31 00 Centralized Services Supplies	23,385.83	36,503.85	39,137.44	33,199.22	30,000.00	40,000.00	Anticipated increase in facility supplies due to additional library building. JC
518 30 32 00 Central Services Fuel Consumed	1,084.39	1,692.30	2,944.11	1,260.61	2,800.00	2,800.00	N/C Establishing more accurate fuel costs with the new software in 2023. May change in future years. JC
553 60 31 00 Weed Control Supplies	1,353.08	975.72	0.00	1,359.20	1,200.00	500.00	Decrease based on usage. JC
553 60 31 30 Centennial Trail Weed Control Supplies	0.00	0.00	0.00	0.00	750.00	250.00	Decrease due to reliance on mechanical and cultural practices instead of pesticide use. JC
571 00 31 00 Educational&Recreational Activities Supplies, Fuel	324.69	0.00	138.06	80.56	750.00	4,000.00	Adding for new staff. Computer setup, staff supplies, program supplies. Will adjust as needed in future years. Considered previous rec expenses. JC
571 00 31 04 Special Events Supplies	1,019.10	8,938.99	5,781.44	10,252.27	7,500.00	9,000.00	Increase for more event activities, particularly Barefoot in the Park. JC
576 80 31 01 Parks Supplies	24,299.45	28,866.89	40,367.37	30,326.41	30,000.00	30,000.00	N/C
576 80 31 15 Ballfields Supplies	6,475.66	9,323.54	14,018.50	9,285.61	12,000.00	12,000.00	N/C
576 80 31 25 Pavillion Park Supplies	5,265.79	9,863.98	9,617.61	7,975.34	14,400.00	12,000.00	Decrease based on usage. JC
576 80 31 35 Town Square Supplies	147.00	1,410.59	1,937.31	2,442.78	1,900.00	2,500.00	Increase in park usage and supplies in 2023. JC
576 80 31 45 Orchard Park Supplies	9,812.10	15,285.32	16,259.98	14,157.90	15,000.00	15,000.00	N/C
576 80 31 55 Rocky Hill Park Supplies	2,786.90	9,404.58	5,174.97	4,244.03	6,000.00	6,000.00	N/C
576 80 31 65 Centennial Trail Supplies	60.37	151.99	302.22	186.64	1,000.00	500.00	Decrease based on past trends. JC
576 80 32 00 Parks Fuel Consumed	5,994.13	8,385.66	10,455.13	5,654.14	9,100.00	6,000.00	Still adjusting new Fuel Cloud software data. JC
576 80 32 15 Ballfields Fuel Consumed	29.30	8.96	0.00	0.00	800.00	800.00	Staff will be tracking ballfield fuel separately in 2024. JC
576 80 32 45 Orchard Park Fuel Consumed	0.00	0.00	1,247.03	1,347.39	1,000.00	1,000.00	N/C still building a history. JC
576 90 30 00 Other Park Facilities-Trails Supplies	1,300.46	101.15	0.00	0.00	200.00	200.00	N/C
030 Supplies	83,338.25	130,913.52	147,381.17	121,772.10	134,400.00	142,550.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:52:02 Date: 10/19/2023

Page: 3

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
518 30 41 00 Central Services-Professional Services	25,720.38	63,344.74	36,347.24	43,050.47	60,000.00	60,000.00	Keep at \$60k to accommodate new library building services such as cleaning, small projects, unexpected repairs. JC
518 30 47 00 Central Services-Utility Services	21,927.87	24,829.48	23,220.48	22,437.84	22,000.00	25,000.00	Anticipated increase to account for new library building. JC
553 60 41 00 Weed Control Professional Services	1,829.52	2,107.23	0.00	1,960.20	2,000.00	500.00	Decrease due to mechanical and cultural practices instead of pesticide use. JC
553 60 41 30 Centennial Trail Weed Control Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	Zero
571 00 41 00 Educational&Recreational Activities Professional Services,Communication,Travel,Memberships	54.30	0.00	0.00	459.63	0.00	4,000.00	Adding for new recreation staff setup. Based on previous history. JC
571 00 41 05 Special Events Professional Services	37,571.09	33,665.01	80,090.97	68,239.67	71,500.00	71,500.00	NC Support for Community Events JC
571 00 41 07 Special Events Business & Community Support	0.00	3,202.10	2,858.72	3,406.28	5,000.00	5,000.00	N/C. JC
571 00 47 00 Special Events Utilities-Elec/Gas,Wtr/Swr,Trsh	91.67	115.84	0.00	0.00	1,000.00	1,000.00	N/C. JC
576 80 41 00 Parks-Professional Services	25,488.06	27,103.91	30,359.08	28,151.16	27,600.00	27,600.00	N/C
576 80 41 01 Unemployment Claims-Parks	5,467.79	9,092.23	11,052.00	0.00	14,000.00	14,000.00	N/C
576 80 41 15 Ballfields-Professional Services	1,328.46	812.61	2,792.46	2,265.20	3,600.00	3,600.00	N/C
576 80 41 25 Pavillion Park-Professional Services	4,490.11	13,067.06	5,695.57	11,375.11	10,000.00	12,000.00	Increase in professional services such as arborists, electricians, plumbers. JC
576 80 41 35 Town Square-Professional Services	426.94	692.81	1,742.51	1,757.68	3,000.00	2,000.00	Decrease based on past trends. JC
576 80 41 45 Orchard Park-Professional Services	2,746.73	10,191.56	11,677.21	2,434.54	9,300.00	7,000.00	Decrease based on history. JC
576 80 41 55 Rocky Hill Park-Professional Services	2,498.49	6,531.05	6,569.83	4,591.94	6,000.00	6,000.00	For services such as repainting restroom facility in 2024. JC
576 80 41 65 Centennial Trail Professional Services	142.11	544.50	631.62	696.96	1,200.00	700.00	Decrease based on past trends. JC
576 80 42 00 Parks-Telephone,Internet,Postage	10,693.37	5,740.12	7,808.17	7,204.75	8,000.00	8,000.00	N/C
576 80 42 15 Ballfields-Telephone,Internet,Postage	414.00	616.00	1,020.00	85.00	720.00	720.00	N/C
576 80 42 35 Town Square-Telephone,Internet,Postage	0.00	0.00	0.00	680.00	0.00	800.00	Establishing expenses for park wifi. JC
576 80 42 45 Orchard Park-Telephone,Internet,Postage	501.00	616.00	1,020.00	1,369.41	720.00	2,000.00	Increasing technology costs and based on anticipated use. JC
576 80 42 55 Rocky Hill Park-Telephone,Internet,Postage	414.00	616.00	1,020.00	850.00	720.00	1,200.00	Increasing technology fees and based on anticipated usage. JC
576 80 43 00 Parks Travel-Lodging,Meals,Mileage	1,570.91	0.00	0.00	0.00	3,000.00	3,000.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:52:02 Date: 10/19/2023

Page: 4

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
576 80 47 01 Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	0.00	874.87	1,223.10	1,970.19	1,000.00	1,500.00	Increase in park usage. JC
576 80 47 15 Ballfields	2,166.91	2,152.61	2,102.59	1,805.03	2,400.00	2,000.00	Decrease based on usage. JC
576 80 47 25 Pavillion Park Utilities-Elec/Gas,Wtr/Swr,Trsh	7,738.00	10,519.89	9,382.68	7,503.39	10,000.00	10,000.00	N/C
576 80 47 35 Town Square Utilities-Elec/Gas,Wtr/Swr,Trsh	3,849.82	4,162.53	5,075.80	5,732.69	3,600.00	4,500.00	Adjust and increase based upon history. JC
576 80 47 45 Orchard Park Utilities-Elec/Gas,Wtr/Swr,Trsh	7,487.62	17,842.49	14,378.67	14,256.76	10,000.00	12,000.00	Increase due to antipated usage increases. JC
576 80 47 55 Rocky Hill Park Utilities-Elec/Gas,Wtr/Swr,Trsh	10,211.93	11,373.80	10,910.04	13,180.30	10,000.00	10,000.00	N/C
576 80 49 01 Parks-Registration Fees,Mbrships	742.50	1,167.49	2,337.14	1,239.51	3,600.00	3,600.00	N/C GCSAA, pesticide/backflow/excavating etc.. certifications
576 90 40 00 Other Park Facilities-Trails Services	0.00	0.00	0.00	0.00	20,000.00	5,000.00	Trail maintenance or repairs. Moved \$15k to Streets-Trail Maint. Prof. Serv.. JC
040 Services	175,573.58	250,981.93	269,315.88	246,703.71	309,960.00	304,220.00	
594 18 60 02 Smal_Attractive Items - Central Services	0.00	0.00	0.00	0.00	0.00	3,000.00	Rollout of small and attractive asset tracking per audit rec. kd
594 18 62 00 Central Services - Buildings & Structures	2,892.50	0.00	13,297.13	35,570.00	302,400.00	183,742.00	Remainder of window replacement project at PD and Libraray - kd
594 18 62 03 Central Services - City Hall Parking Lot Reconfiguration	0.00	0.00	0.00	0.00	163,703.00	0.00	NB. moved to 310 REET kd
594 18 64 00 Central Services-Furniture,Computers&Equip	0.00	46,978.88	24,765.62	54,926.02	341,515.00	50,000.00	Accommodate new staff within existing facilities kd
594 76 60 06 Small_Attractive Items - Parks	0.00	0.00	0.00	286.28	0.00	0.00	
594 76 61 00 Capital Expenditures - Land	1,000.00	127.50	0.00	0.00	0.00	0.00	
594 76 63 01 Parks-Other Improvements	0.00	0.00	28,952.84	-627.38	25,000.00	25,000.00	
594 76 63 06 Pavillion Park - Other Improvements	0.00	0.00	0.00	30,018.07	79,005.00	306,273.00	CFP PF-6 pavillion park shelter roof, tennis and basketball court resurfacekd
594 76 63 07 Rocky Hill - Other Improvements	0.00	0.00	0.00	0.00	34,500.00	256,422.00	CFP PF-7 Resurface courts, paint interior walls and exterior board siding kd
594 76 63 12 Orchard Park-Capital Expenditures/Expenses	5,520.82	0.00	42,624.50	0.00	0.00	0.00	
594 76 64 01 Parks-Furniture,Computers&Equip	42,414.95	61,141.45	105,672.45	104,250.09	253,400.00	272,284.00	GF allocations for CFP ET-3 man lift, 10 pickup, 12 zero turn mower, 19 wide area mower , 21 UTV kd

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:52:02 Date: 10/19/2023

Page: 5

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
060 Capital Outlays	51,828.27	108,247.83	215,312.54	224,423.08	1,199,523.00	1,096,721.00	
576 Park Facilities	1,419,459.78	1,490,322.32	1,885,527.60	1,833,515.93	3,410,766.00	3,579,064.00	
TOTAL EXPENDITURES:	1,419,459.78	1,490,322.32	1,885,527.60	1,833,515.93	3,410,766.00	3,579,064.00	
FUND GAIN/LOSS:	-1,419,459.78	-1,490,322.32	-1,885,527.60	-1,833,515.93	-3,410,766.00	-3,579,064.00	

All Other Funds

2024



**Street Operations and Maintenance Fund Resources
Special Revenue Fund 110**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 290,076	\$ 476,318	\$ 526,526	\$ 462,265	-12%
Taxes - Motor Vehicle Fuel Tax Public Transportation Systems Sales and Use Tax	236,599	250,693	265,637	256,688	-3%
Electric Utility Tax	432,979	438,518	420,000	150,000	-64%
Gas Utility Tax	106,183	135,540	130,000	56,000	-57%
Garbage/Solid Waste Utility Tax	80,566	90,341	80,000	30,000	-63%
Cable Utility Tax	93,749	97,711	90,000	31,000	-66%
Telephone Utility Tax	155,620	152,921	140,000	50,000	-64%
Interest & Other Earnings	298	7,557	3,002	6,000	100%
Other Revenue	-	616	-	-	#DIV/0!
Compensation for loss/impairment of capital assets	10,769	16,750	-	-	0%
Other Financing Sources, Transfer - In	-	-	-	-	0%
Street Fund Total Resources	\$ 1,406,839	\$ 1,666,966	\$ 1,655,165	\$ 1,716,953	4%

**Street Operations and Maintenance Fund Uses
Special Revenue Fund 110**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 168,007	\$ 229,693	\$ 238,215	\$ 277,703	17%
Benefits	85,303	106,206	111,421	126,156	13%
Supplies	133,669	213,633	204,500	247,000	21%
Services & Charges	246,435	233,349	279,235	322,100	15%
Debt Service	79,191	79,191	65,903	438,661	566%
Capital Outlay	217,916	215,789	295,000	-	-100%
Other Financing Uses, Transfer - Out	-	200,000	200,000	200,000	0%
Fund Balance	-	-	260,891	105,333	-60%
Street Fund Total Uses	\$ 930,521	\$ 1,277,861	\$ 1,655,165	\$ 1,716,953	4%

Notes

Revenue

Utility Tax will be reduced from 3% to 1% in 2024. Collection of Transportation Benefit District sales tax will begin in April.

Salaries & Wages

3.5% COLA; 2% Step. Streets activities will be housed under the proposed Public Works Dept in 2024.

Supplies & Services

Anticipating incremental cost increases for supplies, services and utilities; \$130k for snow and ice control supplies; \$50k for crack sealing

Debt Service

\$438k Annual Payment and purchase option for leased equipment required to be budgeted even if buyback option is exercised. Will show as nonexpense reflected in ending 2024 balance.

Capital Outlay

Housed in Fund 312 Streets Capital

Transfers Out

\$200k annual Transfer to 312 Streets Capital Fund

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 13:02:06 Date: 12/08/2023

Page: 1

110 Street Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 51 01 10 Beginning Assigned Cash And Investments	398,007.68	290,075.93	476,317.84	389,104.74	526,526.00	462,265.00	EB 8/31/23
308 Beginning Balances	398,007.68	290,075.93	476,317.84	389,104.74	526,526.00	462,265.00	
313 21 00 00 Public Transportation Systems Sales and Use Tax	0.00	0.00	0.00	0.00	0.00	675,000.00	Proposed .1% sales tax for street operations and maintenance kd
316 41 01 10 Electric Utility Tax	395,266.37	432,978.67	438,517.82	444,452.73	420,000.00	150,000.00	Reducing to 1% in 2024 kd
316 43 01 10 Gas Utility Tax	99,883.79	106,183.13	135,540.41	161,822.98	130,000.00	56,000.00	Reducing to 1% in 2024 kd
316 45 01 10 Garbage/Solid Waste Utility Tax	74,073.76	80,565.53	90,341.10	92,214.53	80,000.00	30,000.00	Reducing to 1% in 2024 kd
316 46 01 10 Cable Utility Tax	88,054.12	93,749.46	97,711.45	89,370.33	90,000.00	31,000.00	Reducing to 1% in 2024 kd
316 47 01 10 Cellular/Pager/Telephone Utility Tax	199,697.82	155,620.42	152,920.87	153,741.26	140,000.00	50,000.00	Reducing to 1% in 2024 kd
310 Taxes	856,975.86	869,097.21	915,031.65	941,601.83	860,000.00	992,000.00	
336 00 71 00 Multimodal Transportation	14,994.98	15,562.31	16,437.56	12,533.30	16,731.00	16,832.00	ST shared rev est
336 00 87 00 Gas Tax - Streets	202,625.06	221,036.72	234,255.88	216,259.86	248,906.00	239,856.00	ST shared rev est
330 Intergovernmental Revenues	217,620.04	236,599.03	250,693.44	228,793.16	265,637.00	256,688.00	
369 91 01 10 Other Miscellaneous Revenue	0.00	0.00	615.76	0.00	0.00	0.00	
360 Miscellaneous Revenue	0.00	0.00	615.76	0.00	0.00	0.00	
361 11 01 10 Investment Interest	1,725.11	298.21	7,556.95	11,263.57	3,002.00	6,000.00	Interest rates continue to outperform expectations, but anticipating some regression in 2024 kd
361 Investment Interest	1,725.11	298.21	7,556.95	11,263.57	3,002.00	6,000.00	
395 20 01 10 Compensation For Loss/Impairment Of Capital Assets	75,337.86	10,768.58	16,750.10	0.00	0.00	0.00	
390 Other Revenues	75,337.86	10,768.58	16,750.10	0.00	0.00	0.00	
TOTAL REVENUES:	1,549,666.55	1,406,838.96	1,666,965.74	1,570,763.30	1,655,165.00	1,716,953.00	
542 90 10 05 Streets-Overtime	3,385.60	7,112.22	9,097.20	6,236.58	10,000.00	0.00	NB
542 90 10 06 Salaries & Wages-Streets	158,674.78	160,894.62	220,595.96	217,058.25	228,215.00	277,703.00	PW Dir. 30% & Proj. Mgr. 20%
010 Salaries and Wages	162,060.38	168,006.84	229,693.16	223,294.83	238,215.00	277,703.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 13:02:06 Date: 12/08/2023
Page: 2

110 Street Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
542 90 20 01 Streets-Medicare	2,803.04	2,419.53	3,247.75	3,306.30	5,160.00	4,130.00	
542 90 21 05 Streets-Retirement	21,059.37	20,602.48	28,505.44	27,995.31	30,373.00	35,354.00	
542 90 22 04 Streets-Medical/Life/LTD	39,684.52	49,744.18	53,719.54	53,316.59	57,639.00	67,175.00	
542 90 23 02 Streets-Labor & Industries	4,296.09	4,513.59	7,340.16	5,443.35	8,415.00	7,691.00	
542 90 24 05 Streets OT-Paid Family And Medical Leave	4.95	10.39	14.64	10.56	0.00	0.00	NB
542 90 24 06 Streets-Paid Family And Medical Leave	231.83	228.76	353.32	392.77	384.00	606.00	
542 90 28 06 HRA VEBA	7,700.00	7,784.00	13,025.00	10,800.00	9,450.00	11,200.00	
020 Personnel Benefits	75,779.80	85,302.93	106,205.85	101,264.88	111,421.00	126,156.00	
542 30 31 00 Roadway Supplies	5,662.30	6,173.40	8,977.20	18,335.68	10,000.00	10,000.00	N/C
542 30 31 01 Roadway Striping Supplies	2,616.70	3,274.60	2,764.83	1,364.65	5,000.00	5,000.00	N/C
542 64 31 00 Traffic Control Devices Supplies	10,362.33	18,145.58	3,598.17	16,661.81	12,000.00	12,000.00	N/C
542 66 31 00 Snow And Ice Control Supplies	66,871.40	46,208.21	89,697.12	60,197.69	96,000.00	130,000.00	Increase of lane miles and increase in material costs. DK/JC
542 66 32 00 Snow And Ice Control Fuel	3,228.21	3,675.69	6,599.01	696.37	6,500.00	6,500.00	N/C Determined by weather. JC
542 70 31 01 Roadside Supplies	15,209.98	25,812.73	17,333.05	17,630.06	33,000.00	30,000.00	Decrease based on past trends. JC
542 70 32 00 Roadside Fuel Consumed	0.00	0.00	0.00	4,427.88	0.00	3,500.00	More accurate fuel tracking. jC
542 90 30 00 PWY Break In Insurance Claim	5,138.19	3.52	0.00	0.00	0.00	0.00	
542 90 31 00 Maint Admin & Overhead Supplies	24,619.93	17,793.10	62,182.60	38,440.47	25,000.00	35,000.00	Increase for new staffing and facility. JC
542 90 32 00 Maint Admin & Overhead Fuel Consumed	9,458.41	11,606.61	21,849.65	13,104.09	14,000.00	14,000.00	N/C due to updated tracking for accuracy in new fuel software. We can adjust in future years. JC
553 60 31 10 Weed Control Supplies	722.16	975.71	631.18	1,633.89	3,000.00	1,000.00	Decrease due to increased use of contractors. JC
030 Supplies	143,889.61	133,669.15	213,632.81	172,492.59	204,500.00	247,000.00	
518 63 40 00 Utility Tax Rebate-Electric	62.95	0.00	0.00	0.00	100.00	0.00	
518 63 40 01 Utility Tax Rebate-Gas	0.00	0.00	0.00	0.00	20.00	0.00	
518 63 40 02 Utility Tax Rebate-Garbage/Solid Waste	7.36	0.00	0.00	0.00	10.00	0.00	
518 63 40 03 Utility Tax Rebate-Cable	39.73	0.00	0.00	0.00	40.00	0.00	
518 63 40 04 Utility Tax Rebate-Telephone	11.34	0.00	0.00	0.00	15.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 13:02:06 Date: 12/08/2023

Page: 3

110 Street Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
542 30 41 01 Roadway - Professional Services	56,876.93	57,148.15	21,279.11	34,058.61	50,000.00	50,000.00	Crack Sealing, N/C
542 30 47 01 Roadway - Utility Services	1,393.44	2,894.69	2,097.63	2,177.04	1,500.00	2,000.00	Increase based on historical use. JC
542 30 48 06 Roadway - Striping	15,445.13	30,593.57	1,310.39	3,004.74	15,000.00	15,000.00	N/C
542 63 47 00 Street Lighting - Utility Services	56,683.59	59,100.64	59,838.03	73,313.97	80,000.00	80,000.00	N/C
542 64 41 00 Traffic Control Devices-Professional Services	29,268.06	19,388.09	48,547.19	24,699.62	18,000.00	18,000.00	N/C
542 64 47 00 Traffic Control Devices-Elec/Gas,Wtr/Swr,Trsh	4,794.55	5,086.09	5,496.77	7,244.03	5,000.00	5,000.00	N/C
542 66 41 00 Snow And Ice Control-Professional Service	5,596.52	9,333.44	15,822.28	0.00	15,000.00	10,000.00	Not utilizing professional services as much now that plowing is in house. JC
542 66 41 01 Professional Services Trail Maint	0.00	0.00	0.00	0.00	5,000.00	20,000.00	Using for trail crack sealing and maintenance. Moved \$15,000 from line Parks Trail Maintenance. JC
542 67 41 00 Street Cleaning Professional Services	0.00	0.00	8,624.34	294.00	0.00	0.00	Zero.
542 70 41 00 Roadside Professional Services	19,008.60	17,426.24	23,130.17	29,045.18	30,000.00	35,000.00	Increase to match Landscape Maint. contract and Arborist contract. The costs have increased significantly since switching vendors. JC
542 70 47 00 Roadside Utilities	2,397.01	1,465.08	2,665.55	2,102.13	3,000.00	3,000.00	N/C
542 90 40 00 PWY Break In Insurance Claim	5,630.39	0.00	0.00	0.00	0.00	0.00	
542 90 41 00 Maint Admin & Overhead Professional Services	13,388.79	22,426.47	24,269.68	25,320.63	25,050.00	50,100.00	add \$38k Motor Grader, Wheel Loader-2 sales tax - plan to exercise buyback option but must still account for acquisition costs as identified in lease. kd
542 90 42 00 Maint Admin & Overhead Telephone,Internet,Postage	7,004.54	2,602.73	4,154.86	3,712.90	4,500.00	4,500.00	N/C
542 90 43 00 Maint Admin & Overhead Lodging,Meals,Mileage	82.50	0.00	0.00	0.00	4,000.00	4,000.00	Planning travel/training in 2024, no change. JC
542 90 46 00 Maint Admin & Overhead Insurance	0.00	0.00	-1,066.43	949.87	0.00	0.00	
542 90 47 00 Maint Admin & Overhead Utility Services	6,067.35	5,522.66	5,115.64	8,935.88	5,000.00	7,500.00	Increase anticipated for new public works facility. JC
542 90 49 00 Maint Admin & Overhead Registration Fees, Mbrships	1,046.00	3,444.84	4,792.06	2,603.16	7,000.00	7,000.00	Anticipating travel/training in 2024, no change. JC
553 60 41 10 Weed Control Professional Services	1,089.00	8,347.54	6,196.44	6,310.75	10,000.00	10,000.00	N/C use for landscape contract work spraying roadside/medians. JC
554 30 41 10 Road Hazard Removal	1,170.00	1,655.00	1,075.00	945.00	1,000.00	1,000.00	N/C

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 13:02:06 Date: 12/08/2023
Page: 4

110 Street Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
040 Services	227,063.78	246,435.23	233,348.71	224,717.51	279,235.00	322,100.00	
542 Streets - Maintenance	608,793.57	633,414.15	782,880.53	721,769.81	833,371.00	972,959.00	
591 95 70 00 Debt Repayment-Roads/Streets And Other Infrastructure	42,572.00	79,191.19	63,219.05	65,538.19	51,851.00	426,494.00	Motor Grader,Wheel Loader-2 payoff. City will likely exercise buyback option but must still account for acquisition costs per lease agreement kd
070 Debt Service	42,572.00	79,191.19	63,219.05	65,538.19	51,851.00	426,494.00	
592 95 80 00 Interest And Other Debt Service Cost-Roads/Streets And Other Infrastructure	22,677.42	0.00	15,972.14	13,653.00	14,052.00	12,167.00	Motor Grader,Wheel Loader-2 payoff. City will likely exercise buyback option but must still account for acquisition costs per lease agreement kd
080 Debt Service: Interest and Related Cost	22,677.42	0.00	15,972.14	13,653.00	14,052.00	12,167.00	
591 Debt Service	65,249.42	79,191.19	79,191.19	79,191.19	65,903.00	438,661.00	
010 Salaries and Wages	0.00	0.00	0.00	0.00			
020 Personnel Benefits	0.00	0.00	0.00	0.00			
594 42 60 00 PWY Break In Insurance Claim	6,322.48	0.00	0.00	0.00	0.00	0.00	
594 42 60 01 Small_Attractive Items - Capital Expenditures	0.00	0.00	0.00	524.76	0.00	0.00	
594 42 62 00 Capital Expenditures-Buildings & Structures	122.72	0.00	0.00	0.00	0.00	0.00	
594 42 64 00 Capital Expenditures - Furniture,Computers&Equip	136,225.78	65,893.65	161,205.26	172,592.88	180,000.00	0.00	NB. Items moved to 312 Streets Cap kd
595 64 63 00 Roads/Streets Const. & Other Infrastructure - Other Improvements	42,707.24	152,022.13	54,584.02	130,128.10	115,000.00	0.00	NB. Annual street maintenance allocation moved to 312 Streets Cap kd
060 Captial Outlays	185,378.22	217,915.78	215,789.28	303,245.74	295,000.00		

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 13:02:06 Date: 12/08/2023
Page: 5

110 Street Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
594 Capital Expenditures	185,378.22	217,915.78	215,789.28	303,245.74	295,000.00	0.00	
597 42 01 10 Operating Transfers-Out	400,000.00	0.00	0.00	0.00	0.00	0.00	
597 42 01 10 Operating Transfers-Out	0.00	0.00	200,000.00	0.00	200,000.00	200,000.00	Annual transfer to streets capital fund kd
050 Intergovernmental Services and Other	0.00	0.00	200,000.00	0.00	200,000.00	200,000.00	
597 Transfers Out	400,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00	
508 51 01 10 Ending Assigned Cash And Investments	0.00	0.00	0.00	0.00	260,891.00	105,333.00	Ending balance accounts for payoff of leased equipment. Budgeted EB roughly \$360k without kd
999 Ending Balance	0.00	0.00	0.00	0.00	260,891.00	105,333.00	
TOTAL EXPENDITURES:	1,259,421.21	930,521.12	1,277,861.00	1,104,206.74	1,655,165.00	1,716,953.00	
FUND GAIN/LOSS:	290,245.34	476,317.84	389,104.74	466,556.56	0.00	0.00	

**Parks & Art Fund Resources
Special Revenue Fund 111**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 16,847	\$ 12,364	\$ 32,514	\$ 23,396	-28%
Interest & Other Earnings	92	394	46	500	987%
Donations	-	-	-	-	0%
Transfer In from General Fund	6,500	27,184	37,440	55,104	47%
Parks and Arts Fund Total Resources	\$ 23,439	\$ 39,941	\$ 70,000	\$ 79,000	

**Parks & Art Fund Uses
Special Revenue Fund 111**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Special Events	\$ -	\$ -	\$ -		0%
Supplies	125	1,100	5,000	5,000	0%
Capital - Public Art	10,951	5,029	65,000	74,000.00	14%
Fund Balance	-	-	-	-	0%
Parks and Arts Fund Total Uses	\$ 11,076	\$ 6,129	\$ 70,000	\$ 79,000	

Notes

Capital - Public Art

See Parks and Arts allocation in CFP PF-5 and Strategic Plan in Appendix.

Tourism Promotion Fund Resources
Special Revenue Fund 115

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 55,405	\$ 128,673	\$ 108,700	\$ 195,000	79%
Taxes - Hotel/ Motel Tax 2%	87,672	101,396	75,000	75,000	0%
Interest & Other Earnings	95	3,487	999	4,000	300%
Tourism Promotion Fund Total Resources	\$ 143,173	\$ 233,555	\$ 184,699	\$ 274,000	48%

Tourism Promotion Fund Uses
Special Revenue Fund 115

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Tourism Related Events	\$ 14,500	\$ 26,000	\$ 80,000	\$ 250,000	213%
Fund Balance	-	-	104,699	24,000	-77%
Tourism Promotion Fund Total Uses	\$ 14,500	\$ 26,000	\$ 184,699	\$ 274,000	48%

Notes

Tourism Related Events

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 in November each year to review applications and award funds

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 194,434	\$ 251,660	\$ 289,361	\$ 369,822	28%
Taxes - Hotel/ Motel Tax					
2%	56,987	65,867	45,000	45,000	0%
Interest & Other Earnings	239	5,414	1,707	6,000	251%
Tourism Promotion Capital Total Resources	\$ 251,660	\$ 322,940	\$ 336,068	\$ 420,822	25%

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Supplies	\$ -	\$ -	\$ -	\$ -	0%
Services & Charges	-	-	-	-	0%
Fund Balance	-	-	336,068	420,822	25%
Tourism Promotion Capital Fund Total Uses	\$ -	\$ -	\$ 336,068	\$ 420,822	25%

Notes
General

Fund was created in 2016 to capture an additional 1.3% for capital projects related to Tourism.

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

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 16,584	\$ 13,636	\$ 23,489	\$ 10,646	-55%
Taxes - Tourism Promotion Area	131,290	136,370	110,000	130,000	18%
Interest On Contracts, Notes, Taxes & Loans	67	126	50	100	100%
Interest & Other Earnings	43	432	128	400	213%
Tourism Promotion Area (TPA) Total Resources	\$ 147,984	\$ 150,564	\$ 133,667	\$ 141,146	6%

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

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Services & Charges	\$ 134,348	\$ 138,090	\$ 133,667	\$ 141,146	6%
Fund Balance	-	-	-	-	#DIV/0!
Tourism Promotion Area (TPA) Total Uses	\$ 134,348	\$ 138,090	\$ 133,667	\$ 141,146	6%

Notes

Use of Fund

\$2/night. 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	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 1,302,053	\$ 1,303,507	\$ 1,611,678	\$ 1,685,606	5%
Gains (Losses) On Investments	-	-	-	-	0%
Interest & Other Earnings	1,453	24,167	8,172	30,500	273%
Transfers	-	300,000	-	-	#DIV/0!
Restricted Reserve Fund Total Resources	\$ 1,303,507	\$ 1,627,674	\$ 1,619,850	\$ 1,716,106	6%

**Restricted Reserve Fund Uses
Special Revenue Fund 120**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Fund Balance	\$ -	\$ -	\$ 1,619,850	\$ 1,716,106	6%
Restricted Reserve Fund Total Uses	\$ -	\$ -	\$ 1,619,850	\$ 1,716,106	6%

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. With interest rates performing above expectations, no transfer from General Fund is needed for 2024

Capital Projects Fund Resources
REET 1 Capital Project Fund 310

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 548,372	\$ 871,646	\$ 290,337	\$ 2,100,000	623%
Taxes-REET 1st Quarter Percent LIFT-Local	582,171	1,006,657	600,000	600,000	0%
Grants,Entitlements & Other Payments	-	566,766	1,340,000	200,000	-85%
Interest & Other Earnings	705	6,075	3,513	16,500	370%
Non Revenues	-	650,263	-	-	#DIV/0!
Transfer - In	-	-	-	-	-
Capital Projects Fund Total Resources	\$ 1,131,248	\$ 3,101,406	\$ 2,233,850	\$ 2,916,500	31%

Capital Projects Fund Uses
REET 1 Capital Projects Fund 310

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
TIF Allocation	-	-	-	-	#DIV/0!
Salaries & Wages	-	-	-	129,494	
Benefits	-	-	-	52,588	
Capital Outlay Annual Trailhead Repayment	259,603	2,200,282	956,635	699,910	-27%
Other Financing Uses, Transfer - Out	-	-	200,000	400,000	-
Fund Balance	-	-	-	-	-
Capital Projects Fund Total Uses	\$ 259,603	\$ 2,200,282	\$ 2,233,850	\$ 2,916,500	31%

Notes

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 primarily for capital projects identified in the Capital Facilities Plan

Salaries and Wages

New for 2024, allocations for positions substantially dedicated to capital projects (Public Works Director at 50% and Project Manager at 80%)

**Annual Trailhead
Repayment**

REET 1 will be used as annual support for repayment of Trailhead Financing

Capital Outlay

\$150k for outfitting new PW building; \$200k for Orchard Park storage building to be reimbursement by TIF/LIFT; \$200k for project development and Town Square planning; \$150k for sidewalk and pathway maintenance and pedestrian crossings

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:57:47 Date: 10/19/2023

Page: 1

310 REET 1 Capital Projects Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 03 10 Beginning Restricted Cash And Investments	39,345.64	548,371.71	871,645.60	901,124.39	290,337.00	2,100,000.00	EB 7/31/23, LL slip lane, Kramer closeout kd
308 Beginning Balances	39,345.64	548,371.71	871,645.60	901,124.39	290,337.00	2,100,000.00	
318 34 00 00 REET- 1st Quarter Per	551,679.14	582,171.08	1,006,657.38	535,933.49	600,000.00	600,000.00	NC. Currently on pace for \$632k in 2023 kd
310 Taxes	551,679.14	582,171.08	1,006,657.38	535,933.49	600,000.00	600,000.00	
337 00 03 10 LIFT-Local Grants,Entitlements & Other Payments	1,400,000.00	0.00	566,765.76	0.00	1,340,000.00	200,000.00	TIF/LIFT reimbursement for Orchard Park storage bldg kd
330 Intergovernmental Revenues	1,400,000.00	0.00	566,765.76	0.00	1,340,000.00	200,000.00	
361 11 03 10 Investment Interest	4,068.28	705.49	6,074.63	41,187.68	3,513.00	16,500.00	Interest rates continue to outperform expectations. Some regression anticipated for 2024 kd
361 Investment Interest	4,068.28	705.49	6,074.63	41,187.68	3,513.00	16,500.00	
385 00 00 00 Special or Extraordinary Items - DR Horton Share	0.00	0.00	650,262.58	0.00	0.00	0.00	
380 Non Revenues	0.00	0.00	650,262.58	0.00	0.00	0.00	
TOTAL REVENUES:	1,995,093.06	1,131,248.28	3,101,405.95	1,478,245.56	2,233,850.00	2,916,500.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
558 70 41 05 Spokane River Distr Redevelopment Area	42,500.00	0.00	0.00	0.00	0.00	0.00	NB. No longer needed for TIF match kd
040 Services	42,500.00	0.00	0.00	0.00			
558 Planning & Community Development	42,500.00	0.00	0.00	0.00	0.00	0.00	
594 18 10 00 Capital Expenditures/Expenses - Central Services Salaries/Wages	0.00	0.00	0.00	0.00	0.00	64,747.00	PW Dir,25%Proj Mgr 40%
595 30 10 00 Capital Expenditures/Expenses - Roadway Salaries & Wages	0.00	0.00	0.00	0.00	0.00	64,747.00	PW Dir 25%,Proj Mgr 40%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:57:47 Date: 10/19/2023

Page: 2

310 REET 1 Capital Projects Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
010 Salaries and Wages	0.00	0.00	0.00	0.00		129,494.00	
594 18 20 00 Capital Expenditures/Expenses - Central Services Medicare	0.00	0.00	0.00	0.00	0.00	939.00	
594 18 21 00 Capital Expenditures/Expenses - Central Services Retirement	0.00	0.00	0.00	0.00	0.00	8,256.00	
594 18 22 00 Capital Expenditures/Expenses - Central Services Medical/Life/LTD	0.00	0.00	0.00	0.00	0.00	13,877.00	
594 18 23 00 Capital Expenditures/Expenses - Central Services Labor & Industries	0.00	0.00	0.00	0.00	0.00	1,000.00	
594 18 24 00 Capital Expenditures/Expenses - Central Services PFML	0.00	0.00	0.00	0.00	0.00	142.00	
594 18 28 00 Capital Expenditures/Expenses - Central Services VEBA	0.00	0.00	0.00	0.00	0.00	2,080.00	
595 30 20 00 Capital Expenditures/Expenses - Roadway Medicare	0.00	0.00	0.00	0.00	0.00	939.00	
595 30 21 00 Capital Expenditures/Expenses - Roadway Retirement	0.00	0.00	0.00	0.00	0.00	8,256.00	
595 30 22 00 Capital Expenditures/Expenses - Roadway Medical/Life/LTD	0.00	0.00	0.00	0.00	0.00	13,877.00	
595 30 23 00 Capital Expenditures/Expenses - Roadway Labor & Industries	0.00	0.00	0.00	0.00	0.00	1,000.00	
595 30 24 00 Capital Expenditures/Expenses - Roadway PFML	0.00	0.00	0.00	0.00	0.00	142.00	
595 30 28 00 Capital Expenditures/Expenses - Roadway VEBA	0.00	0.00	0.00	0.00	0.00	2,080.00	
020 Personnel Benefits	0.00	0.00	0.00	0.00		52,588.00	
594 18 60 00 Capital Expenditures/Expenses-Centralized/General Services	0.00	69,591.38	0.00	0.00	0.00	150,000.00	CFP PF-2 shop equipment, salt storage, fuel tank, security cameras at new PW building \$150,000 kd
594 76 62 05 Capital Expenditures - Buildings & Structures	0.00	0.00	0.00	0.00	0.00	200,000.00	CFP PF-15 Orchard Park storage bldg kd
594 76 63 09 Capital Expenditures - Other Improvements	33,131.49	177,330.05	0.00	0.00	265,420.00	0.00	NB kd
595 30 60 00 Capital Expenditures/Expenses - Project Development	0.00	0.00	0.00	66,000.00	100,000.00	200,000.00	CFP TP-9 project dev. \$100k and CFP PF-14 town square planning \$100k - kd

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:57:47 Date: 10/19/2023
Page: 3

310 REET 1 Capital Projects Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
595 30 60 01 Capital Expenditures/Expenses - DR Horton Share	0.00	0.00	650,653.23	0.00	0.00	0.00	NB completed kd
595 30 60 02 Capital Expenditures Kramer Pkwy Partial Reconstruction Proj	0.00	0.00	1,337,843.28	26,482.05	0.00	0.00	NB completed kd
595 30 60 04 Capital Expenditures/Expenses - Liberty Lake Rd Slip Lane	0.00	0.00	16,485.00	238,944.89	361,215.00	0.00	NB completed kd
595 30 60 05 Capital Expenditures/Expenses-Roadway	0.00	0.00	0.00	26,578.75	0.00	0.00	
595 61 60 00 Capital Expenditures/Expenses-Sidewalks	9,655.86	12,681.25	195,300.05	137.50	230,000.00	149,910.00	CFP TP 19 sidewalk and pathway maintenance \$50k, TP20 pedestrian crossing allocation \$49.9k, TP23 sidewalk master plan \$50k
060 Captial Outlays	42,787.35	259,602.68	2,200,281.56	358,143.19	956,635.00	699,910.00	
594 Capital Expenditures	42,787.35	259,602.68	2,200,281.56	358,143.19	956,635.00	881,992.00	
597 76 03 10 Transfer Out Orchard Park	16,500.00	0.00	0.00	0.00	0.00	0.00	
597 00 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	0.00	0.00	0.00	200,000.00	400,000.00	Tranfer out for Trailhead bond repayment kd
597 50 03 10 Transfer Out Henry Rd Proj Frm Mission To Appleway	1,344,934.00	0.00	0.00	0.00	0.00	0.00	
050 Intergovernmental Services and Other	1,344,934.00	0.00	0.00	0.00	200,000.00	400,000.00	
597 Transfers Out	1,361,434.00	0.00	0.00	0.00	200,000.00	400,000.00	
508 31 03 10 Ending Restricted Cash And Investments	0.00	0.00	0.00	0.00	1,077,215.00	1,634,508.00	
999 Ending Balance	0.00	0.00	0.00	0.00	1,077,215.00	1,634,508.00	
TOTAL EXPENDITURES:	1,446,721.35	259,602.68	2,200,281.56	358,143.19	2,233,850.00	2,916,500.00	
FUND GAIN/LOSS:	548,371.71	871,645.60	901,124.39	1,120,102.37	0.00	0.00	

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

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 1,958,647	\$ 2,096,277	\$ 1,372,082	\$ 1,957,775	43%
Taxes-REET 2nd Quarter Percent	582,171	1,006,657	600,000	600,000	0%
Grants, Entitlements & Other Payments	-	190,708.33		421,680	-
Interest & Other Earnings	2,340	37,362	12,580	37,000	194%
Transfer In	-	-	979,040	-	-
Special Capital Projects Fund Total Resources	\$ 2,543,158	\$ 3,331,005	\$ 2,963,702	\$ 3,016,455	2%

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

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Tif Allocation	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital Outlay	446,880	1,119,692	2,000,000	1,690,680	-15%
Fund Balance	-	-	963,702	1,325,775	38%
Special Capital Projects Fund Total Uses	\$ 446,880	\$ 1,119,692	\$ 2,963,702	\$ 3,016,455	2%

Notes

Revenue

REET 2, or the "second quarter percent" is an additional 0.25% REET collected because the city fully plans under the Growth Management Act. Funds are limited to capital projects identified in the Capital Facilities Plan

Capital Outlay

\$1.78 million Appleway overlay; \$283k Mission Ave overlay w/ SRTC grant; \$139k Sprague Ave overlay w/ TIB grant; \$91k Molter/Appleway signal and smart signal control

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:58:13 Date: 10/19/2023

Page: 1

311 REET 2 Special Capital Projects Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 31 03 11 Beginning Restricted Cash And Investments	237,810.52	1,958,647.02	2,096,277.49	2,211,313.61	1,372,082.00	1,957,775.00	EB 8/31/23
308 Beginning Balances	237,810.52	1,958,647.02	2,096,277.49	2,211,313.61	1,372,082.00	1,957,775.00	
318 35 00 00 REET 2 - Second Quarter Percent	551,679.12	582,171.09	1,006,657.40	535,933.47	600,000.00	600,000.00	NC. On pace to collect \$632k in 2023 kd
310 Taxes	551,679.12	582,171.09	1,006,657.40	535,933.47	600,000.00	600,000.00	
333 20 00 00 Grant Dept of Transportation SRTC	0.00	0.00	0.00	0.00	0.00	283,080.00	Mission Ave Overlay
334 03 80 13 Grant Transportation Improvement Board	0.00	0.00	0.00	0.00	0.00	138,600.00	Sprague Avenue Overlay
337 00 03 11 LIFT-Local Grants,Entitlements & Other Payments	1,400,000.00	0.00	0.00	0.00	0.00	0.00	NB no activity planned for 2024 kd
330 Intergovernmental Revenues	1,400,000.00	0.00	0.00	0.00	0.00	421,680.00	
368 10 00 00 Special Assessments - Capital	0.00	0.00	190,708.33	0.00	0.00	0.00	
360 Miscellaneous Revenue	0.00	0.00	190,708.33	0.00	0.00	0.00	
361 11 03 11 Investment Interest	5,491.29	2,339.81	37,361.97	74,631.46	12,580.00	37,000.00	Interest rates continue to outperform expectations with regression anticipated in 2024 kd
361 Investment Interest	5,491.29	2,339.81	37,361.97	74,631.46	12,580.00	37,000.00	
397 00 03 11 Transfer From American Rescue Plan Fund	0.00	0.00	0.00	979,039.94	979,040.00	0.00	NB. ARPA funds exhausted. kd
397 Transfers In	0.00	0.00	0.00	979,039.94	979,040.00	0.00	
TOTAL REVENUES:	2,194,980.93	2,543,157.92	3,331,005.19	3,800,918.48	2,963,702.00	3,016,455.00	
558 70 41 06 Spokane River Distr Redevelopment Area	42,500.00	0.00	0.00	0.00	0.00	0.00	NB. No longer needed for TIF match kd
040 Services	42,500.00	0.00	0.00	0.00	0.00	0.00	
558 Planning & Community Development	42,500.00	0.00	0.00	0.00	0.00	0.00	
595 30 60 06 Capital Expenditures - Appleway Overlay	0.00	0.00	0.00	0.00	0.00	1,178,000.00	CFP TP-14 Appleway overlay kd

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:58:13 Date: 10/19/2023

Page: 2

311 REET 2 Special Capital Projects Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
595 30 60 07 Capital Expenditures-Mission Ave Overlay	0.00	0.00	0.00	0.00	0.00	283,080.00	Mission Ave Overlay
595 30 60 08 Capital Expenditures-Sprague Avenue Overlay	0.00	0.00	0.00	0.00	0.00	138,600.00	Sprague Avenue Overlay
594 18 60 01 Capital Expenditures/Expenses-Centralized/General Services	55,858.02	407,691.83	334,335.87	1,044,774.90	2,000,000.00	0.00	NB. Project completed in 2023 kd
594 18 60 03 American Rescue Plan Act Public Works Building	0.00	0.00	0.00	979,039.94	0.00	0.00	
594 76 62 02 Capital Expenditures - Buildings & Structures	137,975.89	0.00	0.00	0.00	0.00	0.00	NB
595 64 60 03 Capital Expenditures-Traffic Signals	0.00	39,188.60	785,355.71	0.00	0.00	91,000.00	CFP TP-6 Molter/Appleway signal and TP-7 smart signal control kd
060 Captial Outlays	193,833.91	446,880.43	1,119,691.58	2,023,814.84	2,000,000.00	91,000.00	
594 Capital Expenditures	193,833.91	446,880.43	1,119,691.58	2,023,814.84	2,000,000.00	1,690,680.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
508 31 03 11 Ending Restricted Cash And Investments	0.00	0.00	0.00	0.00	963,702.00	1,325,775.00	
999 Ending Balance	0.00	0.00	0.00	0.00	963,702.00	1,325,775.00	
TOTAL EXPENDITURES:	236,333.91	446,880.43	1,119,691.58	2,023,814.84	2,963,702.00	3,016,455.00	
FUND GAIN/LOSS:	1,958,647.02	2,096,277.49	2,211,313.61	1,777,103.64	0.00	0.00	

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

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 363,112	\$ 373,511	\$ 575,849	\$ 603,138	5%
Grant(s)	712	-	-	-	-
Interest & Other Earnings	406	8,898	2,338	10,000	328%
Other Financing Sources, Transfer-In	18,685	200,000	200,000	-	-
Street Capital Projects Fund Total Resources	\$ 382,914	\$ 582,409	\$ 778,187	\$ 613,138	-21%

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

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Capital Outlay	9,404	-	315,250	563,683	79%
Fund Balance	-	-	462,937	49,455	-89%
Street Capital Projects Fund Total Uses	\$ 9,404	\$ -	\$ 778,187	\$ 613,138	-21%

Notes

Funding

From 110 Streets via \$200k annual transfer. Annual transfer is subject to available funds in 110 Streets and has been suspended for 2024 due to transition to TBD sales tax and phasing out utility tax. Funding will resume in 2025 assuming resources are available in 110 Streets or General Fund.

Capital Outlay

\$100k annual street maintenance allocation; \$66k pavement condition study; \$398k in allocations for the following equipment purchases: man lift, water truck, roller, mini ex, dump trailer, paint striper, bruser/blower, zero turn mower, fertilizer spreader

**Henry (Kramer) Rd Project: from Mission to Appleway
Capital Project Fund 319**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 34,980	\$ 6,522	\$ -	\$ 11,758	#DIV/0!
Transfers In	1,540,000	-	-	-	-
LIFT, Grants, Other Entitlements	-	-	-	-	#DIV/0!
Transfers In	-	1,850,000.00	-	-	#DIV/0!
Henry Rd Project Fund Total Resources	\$ 1,574,980	\$ 1,856,522	\$ -	\$ 11,758	#DIV/0!

**Henry (Kramer) Rd Project: from Mission to Appleway
Capital Project Fund 319**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Professional Services	\$ 894,049	\$ 1,844,369	\$ -	\$ 11,758.00	#DIV/0!
Capital Outlay	\$ 674,408	\$ -	\$ -	\$ -	-
Fund Balance	-	-	-	-	-
Henry Rd Project Fund Total Uses	\$ 1,568,457	\$ 1,844,369	\$ -	\$ 11,758	#DIV/0!

Notes

Capital Outlay

No activity planned for 2024 and no overages are anticipated upon WSDOT project closeout. Remaining funds will be directed back to General Fund.

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

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 60,751	\$ 352,078	\$ 613,976	\$ 262,567	-57%
State Grant	261,634	-	-	-	-
Charges For Services	313,587	294,594	320,000	280,000	-13%
Interest & Other Earnings	237	10,350	2,826	6,500	130%
Other Financing Sources, Transfer-In	-	-	-	-	-
Harvard Road Mitigation Fund Total Resources	\$ 636,208	\$ 657,022	\$ 936,802	\$ 549,067	-41%

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

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
LIFT Match	90,000	-	-	-	#DIV/0!
Capital Outlay	194,130	-	-	316,000	-
Interfund Loan Repayment Transfer-Out	-	-	615,745	-	-
Fund Balance	-	-	321,057	233,067	-27%
Harvard Road Mitigation Fund Total Uses	\$ 284,130	\$ -	\$ 936,802	\$ 549,067	-41%

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 TP-3 \$316k for intersection improvements at Country Vista and Appleway

**Library Capital Fund Resources
Capital Project Fund 330**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 95,545	\$ 113,601	\$ 114,311	\$ 220,741	93%
Interest & Other Earnings	107	22,544	81,710	84,100	3%
Other Financing Sources, Transfer-in	17,950	19,295	65,773	-	-100%
Library Capital Fund Total Resources	\$ 113,601	\$ 155,440	\$ 261,794	\$ 304,841	16%

**Library Capital Fund Uses
Capital Project Fund 330**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 180,794	\$ 180,794	0%
Fund Balance	-	-	81,000	124,047	53%
Library Capital Fund Total Uses	\$ -	\$ -	\$ 261,794	\$ 304,841	16%

Notes

Capital Outlay

City purchased building at 23129 E Mission in 2022 to be the future site of the city library. CFP PF-4 provides for design costs in 2024 for subsequent facility upgrades

Revenue

Revenue collected from current lease will be used for facility upgrades

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 275,392	\$ 275,700	\$ 276,019	\$ 290,768	5%
Interest & Other Earnings	307	5,086	1,720	5,500	220%
Other Financing Sources, Transfer-in	-	-	-	-	-
Capital Fund Total Resources	\$ 275,700	\$ 280,785	\$ 277,739	\$ 296,268	7%

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Professional Services	\$ -	\$ -	\$ -	\$ 296,268	-
Capital Outlays	\$ -	\$ -	\$ -	\$ -	-
Fund Balance	-	-	277,739	-	-100%
Capital Fund Total Uses	\$ -	\$ -	\$ 277,739	\$ 296,268	7%

Notes

Fund Use

Balance of fund budgeted for master planning activities for facilities to get City planned to eventual full buildout. Likely completed in 2025.

Police Capital Fund Resources
Capital Project Fund 334

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 57,511	\$ 107,575	\$ 96,697	\$ 144,516	49%
Interest & Other Earnings	64	51,833	655	2,500	282%
Other Financing Sources, Transfer-in	50,000	-	-	-	-
Police Capital Fund Total Resources	\$ 107,575	\$ 159,408	\$ 97,352	\$ 147,016	51%

Police Capital Fund Uses
Capital Project Fund 334

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Capital Outlay	\$ 3,253	\$ 11,533	\$ 60,000	\$ 75,000	25%
Fund Balance	-	-	37,352	72,016	-
Police Capital Fund Total Uses	\$ 3,253	\$ 11,533	\$ 97,352	\$ 147,016	51%

Notes

Capital Outlay

Police Capital Needs such as purchases for vehicles, equipment, or building improvements not anticipated for current year expense in General Fund. Donations intended for Public Safety expenses are receipted to this fund

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 91,547	\$ 91,650	\$ 92,225	\$ 96,671	5%
Interest & Other Earnings	102	1,699	575	2,000	248%
Other Financing Sources, Transfer-in	-	-	-	-	-
Community Messaging Fund Total Resources	\$ 91,650	\$ 93,349	\$ 92,800	\$ 98,671	6%

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Capital Outlay	-	-	-	-	-
Fund Balance	-	-	92,800	98,671	6%
Community Messaging Fund Total Uses	\$ -	\$ -	\$ 92,800	\$ 98,671	6%

Notes

Fund Use 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. Funds orginated from the General Fund.

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 104,216	\$ 129,332	\$ 50,416	\$ 75,915	51%
Interest & Other Earnings	116	1,475	624	1,500	140%
Other Financing Sources, Transfer-in	25,000	25,000	25,000	25,000	0%
Underground Utility Capital Fund Total Resources	\$ 129,332	\$ 155,808	\$ 76,040	\$ 102,415	35%

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Capital Outlay	\$ -	\$ 82,502	\$ 50,000	\$ -	-100%
Fund Balance	-	-	26,040	102,415	293%
Underground Utility Capital Fund Total Resources	\$ -	\$ 82,502	\$ 76,040	\$ 102,415	35%

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 2024.

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 138,450	\$ 115,750	\$ 107,882	\$ 122,900	14%
Interest & Other Earnings	137	1,972	708	2,100	197%
Other Financing Sources, Transfer-in	-	9,139	16,410	-	-100%
Building Contingency Fund Total Resources	\$ 138,587	\$ 126,861	\$ 125,000	\$ 125,000	0%

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Capital Outlay	\$ 22,837	\$ 18,281	\$ 125,000	\$ 125,000	0%
Fund Balance	-	-	-	-	-
Building Contingency Fund Total Uses	\$ 22,837	\$ 18,281	\$ 125,000	\$ 125,000	0%

Notes

Capital Outlay

Dedicated dollars for unexpected expenses related to facilities. Recent uses were garage door repair at PD and emergency roof repairs which occurred at both PD and the old Trailhead building. Fund is reset to \$125k each year via transfer from General Fund equal to previous year's expense

TRAILHEAD IMPROVEMENTS PROJECT FUND
Capital Project Fund 338

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ -	\$ 362,103	\$ 4,000,000	\$ 784,230	-
Interest & Other Earnings	99	37,411	248	33,000	13206%
Loan	-	6,000,000	-	-	#DIV/0!
Other Financing Sources, Transfer-in	400,000	1,050,000	2,600,000	600,000	-77%
Trailhead Improvements Project Capital Fund Total Resources	\$ 400,099	\$ 7,449,514	\$ 6,600,248	\$ 1,417,230	-79%

TRAILHEAD IMPROVEMENTS PROJECT FUND
Capital Project Fund 338

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Capital Outlay	\$ 37,969	\$ 3,767,705	\$ 6,600,248	\$ 863,445	-87%
Debt Service	-	-	-	443,943	-
Transfers Out	-	750,000	-	-	-
Fund Balance	-	-	-	109,842	-
Trailhead Improvements Project Capital Fund Total Uses	\$ 37,969	\$ 4,517,705	\$ 6,600,248	\$ 1,417,230	-79%

Notes

Capital Outlay

Trailhead Facility completed in 2023. Installation of poles and netting for driving range scheduled to begin in late 2023 and completed in Q1 2024. Fund is also used to make annual loan repayments via transfers from Golf Operations and REET 1

**Stormwater Utility Fund Resources
Enterprise Fund 410**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 134,322	\$ 140,613	\$ 173,793	\$ 127,571	-27%
Stormwater Utility Revenue	90,241	90,561	90,000	90,000	0%
WA ST Dept Of Ecology	-	2,546	93,750	64,180	-32%
Interest & Other Earnings	157	3,001	1,055	2,500	137%
Stormwater Utility Fund Total Resources	\$ 224,720	\$ 236,720	\$ 358,598	\$ 284,251	-21%

**Stormwater Utility Fund Uses
Enterprise Fund 410**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 4,131	\$ 11,494	\$ 27,025	\$ 24,465	-9%
Benefits	3,590	6,823	13,859	11,694	0%
Supplies	4,393	2,325	8,500	4,500	-47%
Professional Services	71,939	94,039	47,000	54,000	15%
Debt Service	-	-	-	-	-
Debt Svc-Interest & Related Costs	-	-	-	-	-
Capital Outlays	55	-	225,000	56,250	-75%
Other Financing Sources, Transfer-in	-	-	-	-	-
Fund Balance	-	-	37,214	133,342	258%
Stormwater Utility Fund Total Uses	\$ 84,107	\$ 114,681	\$ 358,598	\$ 284,251	-21%

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 provides for development, maintenance and control of storm drainage and surface water within the City

Capital Outlays \$35k share of Stormwater Master Plan activities; \$21k for allocation of mini-ex purchase

Professional Services \$40k Street sweeping contract; \$14k Storm drainage utilities

WA ST Dept Of Ecology Grant pays for majority of Stormwater Master Plan

**Aquifer Protection Fund Resources
Enterprise Fund 411**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances Real & Personal Property Taxes-	\$ 268,970	\$ 302,622	\$ 342,668	\$ 392,252	14%
Aquifer Protection	63,819	64,102	50,000	60,000	20%
WA ST Dept Of Ecology	-	-	93,750	64,180	-32%
Interest & Other Earnings	295	8,587	1,895	6,500	243%
Aquifer Protection Fund Total Resources	\$ 333,084	\$ 375,312	\$ 488,313	\$ 522,932	7%

**Aquifer Protection Fund Uses
Enterprise Fund 411**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 113	\$ -	\$ -	\$ -	#DIV/0!
Benefits	1,707	-	-	-	#DIV/0!
Professional Services	28,642	21,731	165,000	40,000	-76%
Capital Outlays	-	-	224,900	197,450	-
Fund Balance	-	-	98,413	285,482	190%
Aquifer Protection Fund Total Uses	\$ 30,462	\$ 21,731	\$ 488,313	\$ 522,932	7%

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

Professional Services

\$40k allocation for equipment rental and swale disposal services

Capital Outlays

\$35k share for Stormwater Master Plan activities; \$162k APA allocation for purchase of water truck

WA ST Dept Of Ecology

Grant pays for majority of Stormwater Master Plan

**Golf Operations Fund Resources
Enterprise Fund 420**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 352,492	\$ 608,732	\$ 549,117	\$ 459,895	-16%
Charges for Services	783,478	783,219	807,100	870,100	8%
Other- Miscellaneous					
Revenues (includes equipment rentals)	156,346	132,217	109,900	165,000	50%
Interest & Other Earnings	396	9,681	3,254	6,500	100%
Non Revenues	-	-	-	-	0%
Other Financing Sources, Transfer-In	-	-	-	-	
Golf Operations Fund Total Resources	\$ 1,292,712	\$ 1,533,849	\$ 1,469,371	\$ 1,501,495	2%

**Golf Operations Fund Uses
Enterprise Fund 420**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 213,013	\$ 240,118	\$ 237,793	\$ 302,779	27%
Benefits	58,188	83,306	85,056	120,422	42%
Supplies	174,626	182,594	226,800	263,000	16%
Services & Charges	177,278	185,333	207,500	213,000	3%
Capital Outlays	60,875	34,404	280,000	345,000	23%
Other Financing Uses, Transfers-Out	-	300,000	400,000	200,000	
Fund Balance	-	-	32,222	57,294	78%
Golf Operations Fund Total Uses	\$ 683,980	\$ 1,025,756	\$ 1,469,371	\$ 1,501,495	2%

Notes

Revenues

Continue to see positive revenue trends across the board at the Trailhead Facility. Bentgrass restaurant opening anticipated for early Q2 2024. All revenue collected above what is needed for operations will be directed to loan repayment and eventual prepayments

Capital Outlays

\$165k for new golf cart fleet pushed from 2023; \$178k various equipment purchases shared with Streets and Parks dept; \$200k for annual Trailhead Facility loan repayment with additional transfers as resources allow.

Position Summary	2020	2021	2022	2023	% Change
<u>Full Time</u>					
Golf Professional	1	1	1	1	
Golf Leads	0	0	3	4	
Total FTE Positions	1	1	4	5	25%
<u>Part Time</u>					
Pro Shop	5	5	4	3	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:59:25 Date: 10/19/2023

Page: 1

420 Golf Operations Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 41 04 20 Golf Cash Drawer Committed	400.00	400.00	400.00	400.00	400.00	400.00	NC
308 51 04 20 Beginning Assigned Cash And Investments	167,215.55	352,091.66	608,332.20	507,692.65	548,717.00	459,495.00	EB 8/31/23 minues TH bond repayment transfer kd
308 Beginning Balances	167,615.55	352,491.66	608,732.20	508,092.65	549,117.00	459,895.00	
341 70 00 00 Pro Shop Sales	72,161.97	109,048.13	106,153.09	114,397.99	115,000.00	130,000.00	
341 70 00 01 Event Credit Deposits/Redeemed	197.26	4,974.79	2,901.17	5,390.86	0.00	0.00	
347 30 00 03 Season Passes	26,713.30	27,419.87	45,722.33	17,686.07	28,000.00	28,000.00	
347 30 00 04 Green Fees	302,741.86	380,007.39	365,398.80	460,987.79	410,000.00	410,000.00	
347 30 00 05 Gift Card Purchase/Redeemed	4,414.36	5,763.66	2,767.92	3,554.55	0.00	0.00	
347 30 00 06 Lesson & Clinic Fees	13,538.08	31,499.99	29,126.72	18,469.89	26,000.00	22,000.00	City receives 20% of this revenue kd
347 30 00 07 Driving Range Fees	146,936.19	152,585.43	157,478.69	158,297.94	170,000.00	160,000.00	Driving range may be closed until April for poles and netting replacement kd
347 30 00 08 Golf Cart Trail Fees	2,520.34	2,986.79	2,909.49	3,937.73	2,500.00	2,500.00	
347 30 00 09 Promo Card Purchase/Redeemed	0.00	0.00	0.00	4,086.82	0.00	0.00	
347 30 00 10 School Driving Range Fees	1,239.66	0.00	1,652.88	2,662.98	1,600.00	2,600.00	
347 30 00 11 Tax Collected On Sales	55,195.71	69,191.92	69,107.91	77,916.04	54,000.00	65,000.00	
347 30 00 12 Golf Simulator	0.00	0.00	0.00	0.00	0.00	50,000.00	Assuming half capacity kd
340 Charges For Services	625,658.73	783,477.97	783,219.00	867,388.66	807,100.00	870,100.00	
362 00 00 00 Golf Club Rentals	264.48	3,915.61	3,625.58	2,996.94	2,700.00	3,100.00	
362 00 00 01 Pull Cart Fees	6,609.60	8,275.77	8,696.24	8,142.66	6,500.00	7,500.00	
362 00 00 02 Golf Cart Rental Fees	59,160.99	88,992.87	85,376.16	104,441.46	75,000.00	105,000.00	
362 00 00 03 Lease Restaurant Eat Good Group	38,500.00	45,500.00	28,791.84	0.00	24,000.00	43,200.00	Bentgrass lease payments begin in January 2024 kd
362 00 00 06 Finn Scooter Rental	2,218.00	2,176.00	1,598.00	710.00	1,500.00	1,000.00	
362 00 00 07 Restaurant Lease Avista	4,611.67	5,739.29	3,964.35	0.00	0.00	5,000.00	Placeholder for actual kd
362 00 00 08 Space And Facilities Rentals (short term)	0.00	0.00	0.00	1.00	0.00	0.00	
369 81 04 20 Cash Overages/Shortage	0.00	1,637.18	20.09	19.00	0.00	0.00	
369 91 00 01 Other Miscellaneous Revenue	60.45	109.73	144.36	215.02	200.00	200.00	
360 Miscellaneous Revenue	111,425.19	156,346.45	132,216.62	116,526.08	109,900.00	165,000.00	
361 11 04 20 Investment Interest	594.92	395.83	9,680.73	11,809.97	3,254.00	6,500.00	
361 Investment Interest	594.92	395.83	9,680.73	11,809.97	3,254.00	6,500.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:59:25 Date: 10/19/2023

Page: 2

420 Golf Operations Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
TOTAL REVENUES:	905,294.39	1,292,711.91	1,533,848.55	1,503,817.36	1,469,371.00	1,501,495.00	
576 61 10 08 Golf-Overtime	2,675.56	4,801.97	3,172.63	3,905.85	4,500.00	4,500.00	NC
576 61 10 13 Salaries & Wages-Golf	172,274.09	208,211.04	236,945.71	203,719.16	233,293.00	298,279.00	add 1 FT, PT-1,seasonal-2, commissions kd
010 Salaries and Wages	174,949.65	213,013.01	240,118.34	207,625.01	237,793.00	302,779.00	
576 61 20 01 Golf-Social Security & Medicare	4,731.53	4,077.71	3,881.79	3,839.49	6,062.00	6,549.00	
576 61 21 05 Golf-Retirement	21,520.45	26,171.50	28,971.53	23,936.15	29,324.00	36,785.00	
576 61 22 04 Golf-Medical/Life/LTD	1,312.62	10,920.90	29,150.27	20,788.26	29,863.00	52,663.00	
576 61 23 02 Golf-Labor & Industries	6,471.45	7,124.35	7,586.17	5,810.47	8,334.00	9,074.00	
576 61 24 08 Golf OT-Paid Family And Medical Leave	3.93	7.05	5.11	7.79	10.00	10.00	NC
576 61 24 13 Golf-Paid Family And Medical Leave	253.24	306.12	381.50	421.94	383.00	661.00	
576 61 28 09 HRA VEBA	4,080.00	9,580.00	13,330.00	11,455.00	11,080.00	14,680.00	
020 Personnel Benefits	38,373.22	58,187.63	83,306.37	66,259.10	85,056.00	120,422.00	
553 60 31 20 Weed Control Supplies	1,992.86	859.98	631.19	1,177.45	1,200.00	1,000.00	Decrease based on usage. JC
576 61 30 00 Equipment Supplies	0.00	0.00	0.00	2,680.99	0.00	0.00	
576 61 31 00 Pro Shop Supplies	11,454.19	11,840.30	9,347.92	18,753.09	20,000.00	20,000.00	NC kd
576 61 31 02 Uniforms Shirts	882.25	1,635.05	1,835.26	1,695.65	1,800.00	2,000.00	
576 61 31 03 Maintenance Supplies	28,722.16	17,956.69	20,028.33	23,719.68	20,400.00	25,000.00	Increase for upgraded golf cart fleet upkeep and maintenance. JC
576 61 31 04 Facilities Supplies	3,106.88	1,908.35	3,003.40	4,699.74	15,000.00	15,000.00	No change in order to establish new baseline budget for updated facility. JC
576 61 32 00 Golf Course-Fuel Consumed	11,623.77	16,219.45	20,538.59	29,031.94	14,400.00	20,000.00	Adjusting costs with the new fuel software. JC
576 61 34 01 Pro Shop Merchandise	54,864.52	79,758.69	82,799.39	114,530.71	100,000.00	120,000.00	For resale; proportional to pro shop sales revenue kd
576 65 31 01 Maintenance Of Golf Course	42,664.88	44,447.33	44,409.81	56,262.53	54,000.00	60,000.00	Additional maintenance due to new facility. JC
030 Supplies	155,311.51	174,625.84	182,593.89	252,551.78	226,800.00	263,000.00	
576 61 40 00 Business & Occupation, Sales Taxes	51,007.65	73,846.99	73,544.58	78,207.98	75,000.00	75,000.00	
576 61 41 00 Golf Pro Shop-Professional Services	9,244.61	1,980.09	3,727.65	5,823.59	10,000.00	10,000.00	NC kd
576 61 41 01 Professional Services-Bank Fees	15,356.67	20,502.66	20,111.27	24,916.97	25,000.00	25,000.00	NC kd
576 61 41 02 Unemployment Claims-Golf Course	29.72	0.00	3,694.09	1,821.64	1,000.00	2,000.00	Seasonal and PT - City self-insures kd
576 61 41 03 Facilities - Professional Services	4,487.31	10,411.25	5,153.28	8,255.02	5,000.00	7,500.00	Janitorial services until restaurant is open - kd

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 12:59:25 Date: 10/19/2023

Page: 3

420 Golf Operations Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
576 61 42 01 Golf Pro Shop-Telephone,Internet,Postage	2,306.60	3,207.28	4,823.71	5,622.06	4,000.00	4,000.00	NC kd
576 61 43 01 Golf Travel-Lodging,Meals,Mileage	2,208.57	2,041.06	1,568.63	1,112.03	4,000.00	4,000.00	NC kd
576 61 46 00 Golf-Insurance	15,813.28	18,613.56	21,812.85	30,981.05	18,000.00	15,000.00	Transition to new insurance provider in 2024 kd
576 61 47 00 Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	31,219.20	34,220.40	31,005.71	26,158.62	35,000.00	40,000.00	Re-establishing usage based on new meters. JC
576 61 49 01 Golf-Dues,Subscriptions,Mbrships	3,205.50	5,497.24	8,553.95	3,650.58	7,500.00	7,500.00	NC kd
576 65 41 00 Professional Services-Golf Greens	10,800.07	6,957.60	11,337.43	21,662.13	23,000.00	23,000.00	NC kd
040 Services	145,679.18	177,278.13	185,333.15	208,211.67	207,500.00	213,000.00	
576 Park Facilities	514,313.56	623,104.61	691,351.75	734,647.56	757,149.00	899,201.00	
594 76 60 05 Small_Attractive Items - Golf	0.00	0.00	0.00	2,082.97	0.00	2,000.00	To accommodate asset tracking program kd
594 76 62 00 Golf-Buildings & Structures	0.00	0.00	0.00	18,780.60	0.00	0.00	
594 76 63 03 Golf-Other Improvements	0.00	0.00	0.00	4,290.39	0.00	0.00	
594 76 64 00 Golf-Furniture,Computers&Equip	38,452.37	60,875.10	34,404.15	58,476.33	115,000.00	178,000.00	CFP ET22-25 Mower \$20k, Sweeper \$8.5k, Sprayer \$60k, Gator \$45k and CFP PF-8 ball wash \$35k, rental club and push cart sets \$10k kd
594 76 64 02 Golf Carts - Furniture,Computers&Equip	36.80	0.00	0.00	0.00	165,000.00	165,000.00	New golf carts planned for 2023 are now scheduled for delivery and payment in 2024 kd
060 Captial Outlays	38,489.17	60,875.10	34,404.15	83,630.29	280,000.00	345,000.00	
594 Capital Expenditures	38,489.17	60,875.10	34,404.15	83,630.29	280,000.00	345,000.00	
597 01 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	0.00	300,000.00	0.00	400,000.00	200,000.00	Trailhead bond repayment kd
050 Intergovernmental Services and Other	0.00	0.00	300,000.00	0.00	400,000.00	200,000.00	
597 Transfers Out	0.00	0.00	300,000.00	0.00	400,000.00	200,000.00	
508 41 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	31,822.00	56,894.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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Page: 4

420 Golf Operations Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
999 Ending Balance	0.00	0.00	0.00	0.00	32,222.00	57,294.00	
TOTAL EXPENDITURES:	552,802.73	683,979.71	1,025,755.90	818,277.85	1,469,371.00	1,501,495.00	
FUND GAIN/LOSS:	352,491.66	608,732.20	508,092.65	685,539.51	0.00	0.00	

**Unemployment Fund
Internal Service Fund 501**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	-
Interest & Other Earnings	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Other Financing Sources, Transfer-In	11,364	14,746	15,000	15,000	0%

Unemployment Fund Total Resources	\$ 11,364	\$ 14,746	\$ 15,000	\$ 15,000	0%
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**Unemployment Fund Uses
Internal Service Fund 501**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Unemployment Claims	\$ 11,364	\$ 14,746	\$ 15,000	\$ 15,000	0%
Fund Balance	-	-	-	-	-

Unemployment Fund Total Uses	\$ 11,364	\$ 14,746	\$ 15,000	\$ 15,000	0%
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Notes

The City self insures for unemployment. Balance reset to \$15k based on prior year's expense

**Medical Reimbursement (Bridge) Fund
Internal Service Fund 502**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 131,032	\$ 137,491	\$ 124,036	\$ 149,074	20%
Interest & Other Earnings	-	-	-	-	-
Miscellaneous Revenue	137	2,287	793	2,500	215%
Other Financing Sources, Transfer-In	35,000	50,000	50,171	23,426	-53%
Medical Reimbursement Fund Total Resources	\$ 166,170	\$ 189,778	\$ 175,000	\$ 175,000	0%

**Medical Reimbursement (Bridge) Fund
Internal Service Fund 502**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Health Insurance Services	\$ 28,679	\$ 20,699	\$ 175,000	\$ 175,000	0%
Fund Balance	-	-	-	-	-
Medical Reimbursement Fund Total Uses	\$ 28,679	\$ 20,699	\$ 175,000	\$ 175,000	0%

Notes

Fund Use Fund is for medical reimbursement to employees that have out of pocket medical expenses once their deductible has been met. Fund is reset to \$175K each year to meet the full exposure of the Bridge. Use per year has been in the \$30k - \$35k range.

**Custodial Fund-State of Washington Collections/remittances
Custodial Fund 630**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	-
Remittances	64,323	48,236	80,200	81,000	1%
Custodial Fund Total Resources	\$ 64,323	\$ 48,236	\$ 80,200	\$ 81,000	1%

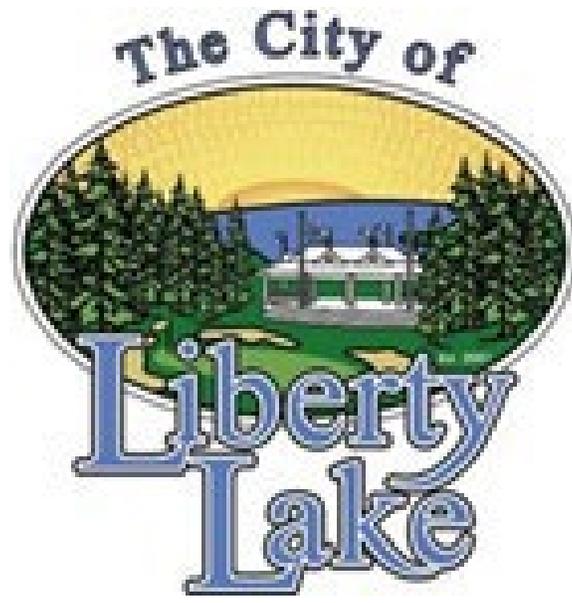
**Custodial Fund-State of Washington Collections/remittances
Custodial Fund 630**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Government Services	\$ 64,323	\$ 48,236	\$ 80,200	\$ 81,000	1%
Fund Balance	-	-	-	-	-
Custodial Fund Total Resources	\$ 64,323	\$ 48,236	\$ 80,200	\$ 81,000	1%

Notes

Fund Use

Non revenue/non expense. Established per GASB84/State Auditors guidelines for remittances to State Treasurer temporarily held with the City.



2024 -2029 Capital Facilities Plan

November 27, 2023

Table of Contents

	Page
Executive Summary.....	1
Glossary of Funding Acronyms.....	3
Transportation & Pedestrian Projects.....	4
Parks & Public Facilities.....	9
Comprehensive Planning & Development Code Amendments.....	12
Equipment & Technology.....	14
Projects by Others.....	15
Unfunded Projects.....	17

EXECUTIVE SUMMARY

The City of Liberty Lake Capital Facilities Plan is a planning document that is adopted annually and appended to the City of Liberty Lake Comprehensive Plan by reference. The document reflects the plan for the City of Liberty Lake’s capital investments, including both new projects and asset management investments, envisioned to be implemented over the next 6 years. 2024 proposed capital investments are reflected in the City of Liberty Lake Proposed 2024 Budget, which is being reviewed and will be adopted concurrently with the Capital Facilities Plan. Any amendments made by City Council to the Capital Facilities Plan in year 2024 will also need to be amended in the City of Liberty Lake Proposed 2024 Budget.

Funding investments for 2024 in the proposed 2024-2029 Capital Facilities Plan (CFP) are summarized below:

2024 Proposed Capital Investments	
Kramer Parkway Overpass & Roadway Extension ¹	\$0
Stormwater Master Plan (grant funded) ²	\$70,000
Transportation Capacity & Preservation Projects:	
• Appleway/ CV Blvd Intersection Improvements	\$316,000
• Smart Signal Control w/ Molter Signal Upgrade	\$90,498
• Appleway Overlay	\$1,178,000
• Mission Overlay, Country Vista to Molter (design)	\$283,080
• Sprague Ave Overlay (design)	\$138,600
• Pavement Condition Study/Preservation Master Plan	\$66,000
Annual Street Maintenance Allocation	\$100,000
Project Development- Streets ³	\$100,000
Trails & Pedestrian Pathways	\$149,910
Trailhead Driving Range Poles & Netting ²	\$863,445
Public Works Building Furniture, Fixtures & Equipment	\$150,000
New Library Facility (Design)	\$180,794
Town Square Park Master Plan	\$100,000
Orchard Park Storage Building	\$200,000
Public Art	\$74,000
Parks / Public Facilities Maintenance Projects	\$618,695
Essential Equipment (New & Replacement)	\$1,059,180
Comprehensive Plan & Development Code Amendments	\$550,000
TOTAL CAPITAL INVESTMENT, 2024⁴	\$6,288,202

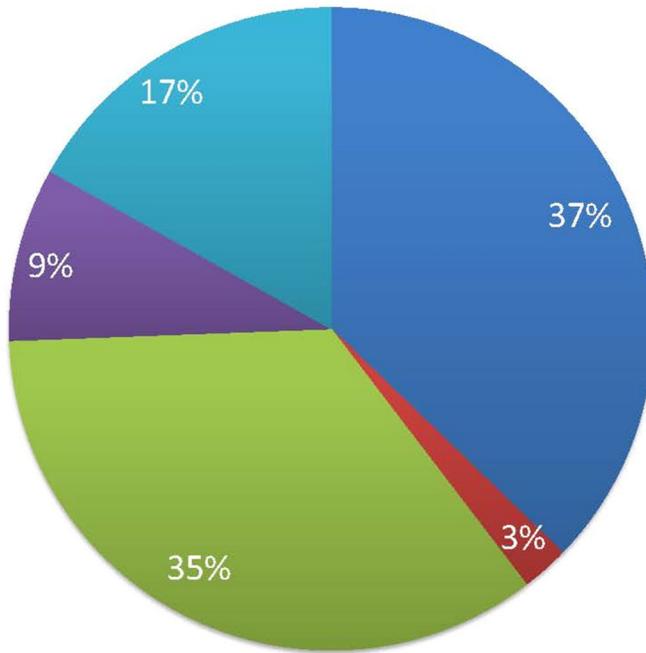
¹No expense to City anticipated in 2024.

²Projects underway in 2023; \$ reflect remaining project funds anticipated to be expended in 2024.

³Contingency fund for design in the event of roadway failure.

⁴Excluding “Projects by Others”.

City of Liberty Lake 2024 Capital Investments



- Transportation = \$2,342,178
- Trails & Pedestrian Paths = \$149,910
- Parks & Public Facilities = \$2,186,934
- Comp Plan & Code Amendments = \$550,000
- Equipment & Technology = \$1,059,180

All cost estimates within this proposed CFP reflect the full cost of design, ROW acquisition (where applicable), construction, inspection, and contingency. This CFP was developed utilizing the adopted 2023-2028 Capital Facilities Plan, with modifications as based upon the Council-adopted 2024-2029 Transportation Improvement Plan, and updated cost information. Portions of some projects funded in 2023 that were deferred, and are carried over to 2024.

Maintenance Projects for Parks & Public Facilities reflect funding for specific projects identified in the asset management software, with prioritized maintenance projects reflected in the 2024 budget to protect the City's existing investments. The maintenance projects identified in the CFP include design and engineering costs, equipment, taxes, and contingency where applicable. Utilities and Transportation Capital Projects by Others were updated, based upon input from Liberty Lake Water & Sewer District, Spokane Transit, and Greenstone.

GLOSSARY OF FUNDING ACRONYMS

ABBREVIATION	FUNDING SOURCE
APA	Aquifer Protection Fund
ARP	American Rescue Plan
CW	Connecting Washington
GF	General Fund
GOLF	Golf Enterprise Fund
HRM	Harvard Road Mitigation Fund
LIB CAP	Library Capital Fund
LIFT	Local Improvement Financing Tool
OTR	Funding By Others
REET	Real Estate Excise Tax
STREETS	Street Fund
STRMW	Stormwater Fund
TIB	Transportation Improvement Board Grant
TIF	Tax Increment Financing
UGU	Underground Utility Fund
UT	Utility Tax - Streets Capital

SIX YEAR TRANSPORTATION CAPITAL FACILITIES PLAN, 2024 -2029

Roadway Projects												
LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	CURRENT 2023	PROJECT TOTAL (2024-2029)	2024	2025	2026	2027	2028	2029
TP-1	Enhancement/ New Construction	Harvard Rd Bridge /Kramer Overpass & Rd Ext	Between Country Vista & Mission	CW/TIF/LIFT	-	TBD	TBD					
TP-2	Preservation/ Enhancement	Country Vista Rebuild/ Operational Improvements	W City Limits to Liberty Lake Rd	TIB/REET/UT		\$ 4,421,020		\$ 168,500		\$ 2,023,239	\$ 2,229,281	
TP-3	Enhancement	Intersection Improvements (Add turn lane)	Country Vista /Appleway Avenue	HRM	\$ 36,400	\$ 316,000	\$ 316,000					
TP-4	Enhancement	Appleway Frontage Improvements	Fairway to E City Limits	REET/UT		\$ 3,752,410					\$294,000	\$ 3,458,410
TP-5	Enhancement	Mission Ave Frontage Improvements	W City Limits east to Glenbrook (southside)	REET/UT		\$ 1,010,400		\$ 62,400	\$ 948,000			
TP-6	Enhancement	Upgrade Molter /Appleway Signal	Molter/Appleway				\$ 52,523					
TP-7	Enhancement	Smart Signal Control	Multiple Locations	HRM		\$ 37,975	\$ 37,975					
TP-8	Plan/Report	Stormwater Master Plan	Multiple Locations	STRMW/APA	\$ 153,000	\$ 70,000	\$ 70,000					
TP-9	Preservation	Project Development	Multiple Locations	REET/UT	\$ 100,000	\$ 100,000	\$ 100,000					
TP-10	Preservation	Annual Street Maintenance Allocation	Multiple Locations	UT	\$ 100,000	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TP-11	Preservation	Mission Ave Overlay	Country Vista to Molter	SRTC/REET/UT		\$ 1,415,400	\$ 283,080	\$ 1,132,320.00				
TP-12	Preservation	Sprague Avenue Overlay	Liberty Lake Road to Gage	TIB/REET/UT	\$ 79,780	\$ 1,537,000	\$ 138,600	\$ 554,400	\$ 844,000			
TP-13	Plan/Report	Pavement Condition Study/ Preservation Master Plan	Citywide	UT		\$ 194,060	\$ 66,000	\$ 28,210	\$ 30,608	\$ 33,210	\$ 36,032	\$ 39,095
TP-14	Preservation	Appleway Overlay	Swing Ln to East City Limits	TIB/REET2	\$ 91,200	\$ 1,178,000	\$ 1,178,000					
TP-15	Enhancement	Liberty Lake Road Slip Lane	Liberty Lake Road , south of Appleway Intersection	REET/UT	\$ 296,800							
TP-16	Preservation	Mission Ave Grind & Overlay	Storage Facility to Harvard			\$ 973,200		\$ 973,200				
TP-17	Preservation	Molter Grind & Overlay	Mission to Appleway			\$ 876,300				\$ 876,300		
TP-18	Preservation	Country Vista Drive Grind & Overlay	Mission Avenue to Molter	REET/UT		\$ 1,694,526			\$ 1,694,526			
TOTAL, ROADWAY PROJECTS					\$ 857,180	\$ 18,076,290	\$ 2,342,178	\$ 3,019,030	\$ 3,617,134	\$ 3,032,749	\$ 2,659,313	\$ 3,597,505

Not anticipating cost overruns at present.

Moved design & construction year
 Moved project back to 2024 based upon timing of availability and construction for Mission Ave & Sprague Ave Overlays.
 Moved Design and Construction out (likely to be completed through developer driven frontage improvements)

Need to update to ready for Smart Signals.
 Need to update Molter Signal first.
 Updated to reflect proposed extension to June 2024

Design will occur in 2024, but timing of availability of grant funds will push construction into 2025. Approved for funding through SRTC Preservation Urban Funds & Flexible Funds in the amount of \$1,061,550

Phase 1

Data collection and processing costs escalated at 8.5% annually
 Moved project back to 2024 based upon timing of availability and construction for Mission Ave & Sprague Ave Overlays.

New Project- Year may change, based on Pavement Master Plan

New Project- Year may change, based on Pavement Master Plan

New Project- Year may change, based on Pavement Master Plan

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	CURRENT 2023	PROJECT TOTAL (2024-2029)	2024	2025	2026	2027	2028	2029
Pedestrian Projects												
TP-19	Preservation	Sidewalk & Pathway Maintenance	Multiple Locations	UT	\$ 50,000	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TP-20	Enhancement	Pedestrian Crossing Allocation	Multiple Locations	GF, REET	\$ 158,000	\$ 295,735	\$ 49,910	\$ 54,152	\$ 58,755	\$ 63,750	\$ 69,168	\$ 75,048
TP-21	Enhancement	Sidewalk Improvements	Madson, Mission to Appleway	GF, REET		\$ 367,221			\$ 367,221			
TP-22	Plan/Report	Sidewalk Master Plan	Multiple Locations	GF, REET		\$ 50,000	\$ 50,000					
PP-23	Enhancement	Appleway Trail Extension	West City Limits to Kramer Pakway								\$ 864,603	
TP-24	Enhancement	Sidewalk Improvements	Mission, MTC to Simpson Road	GF, REET						\$ 404,677		
TOTAL, PEDESTRIAN PROJECTS					\$ 208,000	\$ 962,956	\$ 149,910	\$ 104,152	\$ 475,976	\$ 518,427	\$ 983,771	\$ 125,048
TOTAL, ROADWAY & PEDESTRIAN PROJECTS COMBINED					\$ 1,065,180	\$ 19,039,246	\$ 2,492,088	\$ 3,123,182	\$ 4,093,110	\$ 3,551,175	\$ 3,643,084	\$ 3,722,553

To be completed in conjunction with TP-2.
Possible Safe Routes to School Grant - priority to be determined by Sidewalk Master Plan TP-22

Assumed Annual Construction Cost Increase = 8.5%

KEY	
ABBREVIATION	FUNDING SOURCE
OTR	Projects by Others
TIF	Tax Increment Financing
LIFT	Local Improvement Financing Tool
REET	Real Estate Excise Tax
CW	Connecting Washington - State Funding
TIB	Transportation Improvement Board Grant
HRM	Harvard Road Mitigation Fund
GEN	General Fund
UT	Utility Tax - Streets Capital

2024 -2029 CAPITAL FACILITIES PLAN
TRANSPORTATION PROJECT DESCRIPTIONS

Transportation Projects

TP-1 - Harvard Rd Bridge Widening/ Kramer Parkway Overpass: Combines Harvard & Henry Roads, as state funding is intertwined, and depends on credits for ROW, etc. For the Harvard Road bridge widening and ramp improvements, construction has been completed. Kramer Parkway Overpass and Roadway extension construction is substantially complete, with additional, minor work anticipated to continue through 2023, and project closeout not anticipated until 2024 at the earliest.

TP-2 - Country Vista Rebuild/Operational Improvements: Improvement costs to include design, construction, inspection, and contingency for pavement replacement and operational corridor improvements to include landscape islands, pedestrian crossings, as may be identified in Network Analysis and Corridor Study, from Liberty Lake Road west to the City limits. Design will be undertaken in 2025 to allow for grant applications to be pursued, with construction planned for 2027 and 2028.

TP-3 - Country Vista & Appleway Intersection Improvements: Intersection improvements to include design, construction, inspection and contingency, for the addition of a right turn lane, with design planned for 2023, and construction in 2024.

TP-4 - Appleway Improvements - Fairway to E City Limits: Improvement costs to include design, construction, inspection and contingency, for road widening, sidewalks, swales, and street trees along frontages not subject to developer improvements, and the addition of medians consistent with Appleway Avenue's aesthetic corridor designation. Design is programmed for 2028 to allow for grant applications to be pursued, with construction programmed for 2029. There is a potential for at least a portion of this work to be completed as a requirement of development.

TP-5 - Mission Ave Frontage Improvements - Southside, City Limits east to Glenbrook: Acquisition of right-of-way, and design, construction, inspection and contingency for road widening, curbs, swales, street trees and sidewalks along the south side of Mission Avenue, from City limits east to Glenbrook. Funding for design programmed for 2025 with construction anticipated in 2026. Possible candidate for funding through Safe Routes to School Grant.

TP-6 – Upgrade of Molter Rd/Appleway Avenue Traffic Signal – In order to implement the Smart Signal Program (see TP-7, below), it is necessary to upgrade the Molter Rd/Appleway Rd Traffic Signal with an extended range smart sensor, to allow that signal to communicate with the other signals in our network.

TP-7 - Smart Signal Control: To provide signal coordination on Appleway and Liberty Lake /Harvard Road. Cost includes signal communication consultant, controller communication, installation and cloud storage. Funding for this project has been deferred to 2024 to allow for the incorporation of Kramer Parkway/ Country Vista traffic signal into the network and the upgrade of the Molter Rd/ Appleway Traffic Signal.

TP-8 - Stormwater Master Plan: With funding from Washington State Department of Ecology's CMAQ grant, along with a small match from the Stormwater Reserves and Aquifer Protection funds, the master plan will help the City develop a policy and capital improvement plan to maintain and upgrade the City's stormwater management facilities. A grant extension has been requested through June of 2024.

TP-9 - Project Development: This \$100,000 is a contingency fund to allow for the design of unplanned roadway repairs.

TP-10 - Annual Street Maintenance Allocation: Annual funding for pot-hole repair, crack sealing, restriping, and roadway repairs and maintenance.

TP-11 - Mission Avenue Overlay– Country Vista to Molter Rd: This maintenance project is programmed for construction in 2024, and approved for funding through SRTC Preservation Urban Funds & Flexible funds, for grant funding of \$1,061,550 covering 75% of the cost.

TP-12 - Sprague Avenue Overlay: Potential grind and overlay project proposed as a phased project for construction in 2024 and 2026, with possible TIB grant funding at 75% for Phase 1. TIB application submitted, with funding decision pending in November. Stormwater improvements associated with this project are fundable through APA funds, and will be detailed in the Stormwater Capital Facilities Plan being completed as part of the Stormwater Master Plan (TP-8).

TP-13 - Pavement Condition Study/ Preservation Master Plan: This 2024 project proposes to complete a City-wide pavement condition study, and to develop a data-driven street preservation master plan to identify and prioritize needed roadway preservation projects as the City's infrastructure ages. Funding is allocated in subsequent years for annual updates to the pavement condition survey.

TP-14– Appleway Overlay: Overlay project from Swing Lane to E City Limits, this project was added in 2022 based upon roadway conditions. Design is underway in 2023, for construction in 2024. Will be bid and constructed TP-3, Country Vista & Appleway Intersection Improvements.

TP-15 – Liberty Lake Road Slip Lane: Permanent closure of the slip lane just south of the Liberty Lake Rd/Appleway Avenue intersection, and extension of the left -turn bay to allow for additional queuing for traffic turning left to access the east-bound I-90 ramp was constructed earlier in 2023, with closeout currently underway.

TP-16 – Mission Avenue Grind & Overlay: Grind and overlay preservation project between Storage Facility and Harvard, was added based upon roadway condition. Currently programmed for 2025, the timing may change based upon the outcome of the pavement condition assessment in the Pavement Master Plan (TP-14).

TP-17 – Molter Road Grind & Overlay: Grind and overlay preservation project between Mission Avenue and Appleway, was added based upon roadway condition. Currently programmed for 2027, the timing may change based upon the outcome of the pavement condition assessment in the Pavement Master Plan (TP-14).

TP-18 – Country Vista Drive Grind & Overlay: Grind and overlay preservation project between Mission Avenue and Molter Road, was added based upon roadway condition. Currently programmed for 2026, the timing may change based upon the outcome of the pavement condition assessment in the Pavement Master Plan (TP-14).

Pedestrian Projects

TP-19 – Sidewalk & Pathway Maintenance: Annual maintenance allocation to address major sidewalk and trail maintenance projects, such as repaving of trails, or repair/replacement of ADA accessible pedestrian ramps, along with minor maintenance and repair activities, to include crack-sealing, sidewalk grinding or lifting, etc.

TP-20 - Annual Pedestrian Crossing Allocation: Funding for pedestrian crossing improvements and flashing beacons. Projects to be prioritized based upon the outcome of the sidewalk master plan.

TP-21 - Sidewalk Improvements on Madson, from Mission to Appleway: Proposed construction of missing sidewalks on either side of Madson, south of Appleway in 2026.

TP-22 - Sidewalk Master Plan: Funding for potential project in moved to 2024 to allow inventory to be completed and incorporated in pavement condition software as a foundation in the master plan to identify and prioritize pedestrian projects.

TP-23 – Appleway Trail Extension: Construction of a 10 ft, multimodal path on the south side of Appleway/Country Vista, from the City’s western border to Kramer Parkway. To be constructed with TP-2, Country Vista Rebuild/ Operational Improvements, unless grant funding becomes available sooner.

TP-24 – Sidewalk Improvements, Mission Ave, MTC to Simpson Road: Complete the sidewalks gap between the eastern property boundary for Meadowwood Technology Campus & the Simpson Road ROW on Mission Avenue, west of Rocky Hill subdivision.

PARKS & PUBLIC FACILITIES CAPITAL PROJECTS													
LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	2023	PROJECT TOTAL (2024-2029)	2024	2025	2026	2027	2028	2029	Notes:
PF-1A	Enhancement	Trailhead Clubhouse & P	Trailhead	GF, Bond, Golf	\$ 2,456,300								
PF-1B	Enhancement	Trailhead Driving Range	Trailhead	GF	\$ 287,815	\$ 863,445	\$ 863,445						
PF-1C	Enhancement	Trailhead Waterline Rec	Trailhead	GF	\$ 175,000								
PF-1D	Enhancement	Burial of Utility Lines at	Trailhead	UGU	\$ 135,000								
PF-2	New Construction	Public Works Yard Development	Public Works Yard	REET 2, ARPA	\$ 1,717,500	\$ 150,000	\$ 150,000						Shop Equipment, Salt Storage, Fuel Tank, Security Cameras
PF-3	Enhancement	Shade Structure	Rocky Hill Park	GF	\$ 34,500	\$ -							Portion may carryover to 2024?
PF-4	Enhancement	New Library Facility Upg	Library	GF, REET, LIB CAP		\$ 2,353,938	\$ 180,794	\$ 1,176,969	\$ 1,176,969				
PF-5	Enhancement	Public Art	TBD	GF	\$ 65,000	\$ 161,500	\$ 74,000	\$ 50,000	\$ 37,500	TBD	TBD	TBD	
PF-6	Maintenance	Pavillion Park Improvements	Pavillion Park	GF	\$ -	\$ 1,108,273	\$ 306,273	\$ 120,000	\$ 224,000		\$ 16,000	\$ 442,000	Pavillion Park Shelter Roof, Tennis Court & Basketball courts scheduled for 2024. See Asset Management Sheet for 2025 & 2026.
PF-7	Maintenance	Rocky Hill Park Improvements	Rocky Hill Park	GF		\$ 302,422	\$ 256,422	\$ 10,800			\$ 35,200		Resurface Courts, Paint interior walls & exterior board siding in 2024. See Asset Management Sheet for other years.
PF-8	Maintenance	Trailhead Improvements	Trailhead	Golf Ops	\$ 30,000	\$ 56,000	\$ 56,000						Ball Washer, Tee Netting
PF-9	Maintenance	Town Square Improvements	Town Square	GF, REET		\$ 62,700		\$ 2,200	TBD	TBD	\$ 60,500		See Asset Mangement Sheet for 2025 & 2029. 2026 & 2027 will depend on outcome of Master Plan.
PF-10	Maintenance	City Hall Building Improvements	City Hall	GF		\$ 1,237,028			\$ 364,233	\$ 470,184	\$ 176,584	\$ 226,027	Carry over City Hall Improvements from 2023 to completion of Facilities Master Plan
PF-11	Maintenance	City Hall Parking Lot Reconfiguration	City Hall	GF					\$ 194,242	\$ 1,212,542			Carry over City Hall Improvements from 2023 to completion of Facilities Master Plan
PF-12	Maintenance	Library Building /Police Station Improvements	Library /Police Station	GF	\$ 341,515	\$ 1,386,100		\$ 16,800		\$ 2,800	\$ 66,500	\$ 1,300,000	See Asset Mangement Sheet for 2025 & 2026.
PF-13	Enhancement	City Hall Meeting Room Expansion	City Hall	GF		\$ 1,029,503			\$ 192,791	\$ 836,712			Carry over City Hall Improvements from 2023 to completion of Facilities Master Plan
PF-14	Plan/Report	Town Square Master Plan	Town Square	REET	\$ 50,000	\$ 100,000	\$ 100,000						
PF-15	New Construction	Storage Bldg at Orchard Park	Orchard Park, south of tennis courts	REET		\$ 200,000	\$ 200,000						
PF-16	Plan /Report	Siting/Masterplan for New Community Pool	TBD	TBD		\$ 150,000				\$ 150,000			
YEARLY TOTAL							\$ 2,186,934	\$ 1,376,769	\$ 2,189,735	\$ 2,672,238	\$ 354,784	\$ 1,968,027	

Assumed Annual Construction Cost Increase = 8.5%

2024 -2029 CAPITAL FACILITIES PLAN PROJECT DESCRIPTIONS
PARKS & PUBLIC FACILITIES PROJECT DESCRIPTIONS

PF-1A - Trailhead Facility Upgrades: Funding for the demolition and reconstruction of the Trailhead Club house to include the pro shop, offices, a full-service bar and restaurant (lease space), flex space for public meetings/events, and cart storage. This project is substantially complete, with project closeout underway.

PF-1B – Trailhead Driving Range: The contract has been awarded for the replacement of driving range poles and netting, with poles on order and installation planned for February of 2024.

PF-1C – Trailhead Waterline Reconnection: Reconnection of Trailhead water line at Country Vista, to replace 50-year old connection at Settler Drive, and the nearly half mile of 50-year old service lines associated therewith – completed in 2023.

PF-1D – Burial of Utility Lines at Trailhead: Burial of utility lines at Trailhead will be completed this year during Trailhead site work, with use of Underground Utility Fund – completed in 2023.

PF-2 - Public Works Yard Development: Construction of Public Works facility anticipated to be completed this fall. \$150,000 proposed for shop equipment, salt storage, fuel tank & security cameras in 20224 budget.

PF-3 - Shade Structure for Rocky Hill Park: Project currently in permitting, may have some carry-over to 2024, depending upon weather.

PF-4 - Library Facility Upgrades: Funding proposed for design in 2024, with construction phased over 2025 and 2026. Construction costs are fully loaded to include soft costs, sales tax, project management, etc. Dollars have been adjusted for inflation.

PF-5 - Public Art: Funding request based upon the Parks & Art Commission requests for 2024-2026.

PF-6- Pavillion Park Improvements: Proposed improvements for 2024 include replacement of Pavillion Park shelter roof, and re-surfacing of basketball and tennis courts. Staff will prioritize asset management project list for 2025 and 2026.

PF-7 – Rocky Hill Park Improvements: Resurface Courts, paint interior walls & exterior board siding in 2024. See Asset Management Sheet for 2025 & 2028.

PF-8– Trailhead Improvements: Ball washer and tee netting proposed for 2024..

PF-9 - Town Square Improvements: Funding for maintenance as needed in out years (2025– 2028) to be determined.

PF-10 City Hall Building Improvements: City Hall campus includes the main building, little house, maintenance shop and site. Carry over City Hall Improvements from 2023 to allow for completion of Facilities Master Plan in 2025.

PF -11 – City Hall Parking Lot Configuration: Carry over City Hall Parking Lot Improvements from 2024 & 2025 to completion of Facilities Master Plan.

PF-12 - Library / PD Site: Maintenance based upon asset management software, proposed for 2025 & 2027-2029.

PF-13 – City Hall Meeting Room Expansion: Carry over design and expansion from 2024 & 2025 to completion of Facilities Master Plan.

PF-14 – Town Square Master Plan: Master planning for the undeveloped 4.7 acres of Town Square Park, utilizing the Community Engagement Commission to enhance the public outreach, engagement, and community input in the master planning processing, likely carried over until 2024. The master planning process is intended to inform the future budgeting, phasing, design and construction of capital facilities improvements to the park.

PF-15 – Storage Building at Orchard Park: Construction of a 40' x 80' storage building at Orchard Park for Winterglow storage, and storage of park maintenance supplies and equipment. Project is TIF/LIFT reimbursable.

PF-16 – Siting/Master Planning for New Community Pool: Funds for the siting and master planning for a new community pool slated for 2027with funding for construction to be determined, based on outcome of master planning.

COMPREHENSIVE PLANNING & DEVELOPMENT CODE AMENDMENTS

LINE NO.	PROJECT NAME	FUNDING SOURCE	GRANT FUNDING	PROJECT TOTAL (2022-2028)	2024	2025	2026	2027	2028	2029	Notes:
CPD-1	SIGN CODE AMENDMENT	GF	N/A	\$ 80,000	\$ 80,000						Necessary to address content neutrality
CPD-2	HOUSING CHAPTER - COMP PLAN	COMMERCE, GF	\$125,000	\$ 100,000	\$ 75,000	\$ 25,000					Commerce Grant for Comp Plan to mitigate costs of both CPD-2 & 3
CPD-3	NETWORK ANALYSIS	COMMERCE, GF		\$ 100,000	\$ 50,000	\$ 50,000					
CPD-4	FACILITIES BUILDOUT MASTERPLAN	MFPA	N/A	\$ 290,000	\$ 145,000	\$ 145,000					Municipal Facilities Plan for 20-Yr CFP
CPD-5	CLIMATE RESILIENCY CHAPTER- COMP PLAN & DEVELOPMENT CODE	COMMERCE,	\$ 500,000	\$ 500,000	\$ 200,000	\$ 200,000	\$ 100,000				GMA mandate-\$100K for Code Development
CPD-6	DEVELOPMENT CODE UPDATE	GF	N/A	\$ 200,000			\$ 100,000	\$ 100,000			Required- Post-Comp Plan Update
CPD-7	CODIFICATION			TBD					TBD		Codify Development Code in City Municipal Code
TOTAL			\$ 625,000	\$ 1,270,000	\$ 550,000	\$ 420,000	\$ 200,000	\$ 100,000	\$ -	\$ -	

2024 -2029 CAPITAL FACILITIES PLAN PROJECT DESCRIPTIONS

COMPREHENSIVE PLANNING & DEVELOPMENT CODE AMENDMENTS

CPD-1 – Sign Code Amendment: Proposed 2024 funding for a consultant contract to amend COLL Sign Code Ordinance to address requirements for content neutrality.

CPD-2 – Housing Chapter of the Comp Plan Periodic Update: Proposed consultant contract spanning 2024 and 2025 to develop Housing Chapter of Comp Plan Periodic update, as mandated by legislature. Cost for this project will be partially funded through \$125,000 Comp Plan grant from Washington Department of Commerce.

CPD -3 – Network Analysis Update: Update of Network Analysis, based upon changes in land use and housing in the periodic Comp Plan update. Project costs spread over two years, also partially funded the Comp Plan Grant for Washington Department of Commerce. Will be used to update the required 20-year Capital Facilities Plan (CFP) in the Periodic Update.

CPD-4 – Facilities Buildout Master Plan: Funded through a dedicated REET reserve fund, will provide a Master Facilities Plan for the build out of the City of Liberty Lake. Called for as part of the Liberty Lake Strategic Plan, this Buildout Master Plan will also inform the 20-year CFP.

CPD-5 – Climate Resiliency Chapter of the Comp Plan Periodic Update: Proposed consultant contract spanning 2024 and 2025 to develop Climate Resiliency Chapter of Comp Plan Periodic update, as mandated by legislature, with \$100,000 reserved for code development & implementation in 2025. Cost for this project will be funded through \$500,000 Comp Plan grant from Washington Department of Commerce for Climate Resiliency.

CPD-6 – Development Code Update: Proposed consultant contract to assist in the overhaul of the City’s Development Code, based upon the Periodic Comprehensive Plan Update. Funding proposed to be spread over a two-year period, 2026 – 2027.

CPD-7 – Codification of the Development Code: Following the Development Code Update, funding is proposed to codify the Development Code within Liberty Lake Municipal Code.

EQUIPMENT & TECHNOLOGY CAPITAL PROJECTS

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	2023	PROJECT TOTAL (2022-2028)	2024	2025	2026	2027	2028	2029	Notes:
ET-1	New Equipment	PEBS 2023 Ford Escape	City Hall	GF	\$35,000	\$ -							
ET-2	New Equipment	PEBS 2023 Ford Escape	City Hall	GF	\$35,000	\$ -							
ET-3	New Equipment	Man-lift	Public Works Yard	GF/STREETS/GOLF		\$ 65,000	\$ 65,000						
ET-4	Leased Equipment	12M Grader lease	Public Works Yard	UT	\$ 37,300	\$ 299,808	\$ 37,300	\$ 47,380	\$ 47,380	\$ 47,380	\$ 60,184	\$ 60,184	
ET-5	Leased Equipment	926M Loader X2	Public Works Yard	UT	\$ 35,500	\$ 285,337	\$ 35,500	\$ 45,093	\$ 45,093	\$ 45,093	\$ 57,279	\$ 57,279	
ET-6	Leased Equipment	Backhoe	Public Works Yard	UT, STREETS	\$ 15,704	\$ 125,709	\$ 17,007	\$ 18,418	\$ 19,947	\$ 21,603	\$ 23,396	\$ 25,338	
ET-7	New Equipment	Street Sweeper	Public Works Yard	STRMW/ APA		\$ 325,000		\$ 325,000					
ET-8	New Equipment	Freightliner/Water Truck	Public Works Yard	Streets Capital	\$ 275,000	\$ 380,000	\$ 380,000						Moved from 2022
ET-9	New Equipment	Roller	Public Works Yard	STREETS		\$ 32,490	\$ 32,490						
ET-10	Replacement	Pickup	Maintenance Shop	GF	\$ 54,150	\$ 63,512		\$ 63,512					
ET-11	Replacement	Pickup 1 Ton- Mechanic	Maintenance Shop	STREETS	\$ 64,980	\$ 150,000			\$ 150,000				
ET-12	Replacement	Zero Turn	Maintenance Shop	GF, UT, STREETS	\$ 16,245	\$ 20,000	\$ 20,000						
ET-13	Replacement	Mower	Maintenance Shop	GF, STREETS	\$ 32,490	\$ -							
ET-14	New Equipment	Gator	Maintenance Shop	GOLF,	\$ 9,747	\$ -							
ET-15	New Equipment	Crack Sealer	Public Works Yard	UT, STREETS	\$ 139,726	\$ 69,863		\$ 69,863					
ET-16	New Equipment	Mini Ex	Public Works Yard	UT, STREETS		\$ 85,000	\$ 85,000						
ET-17	New Equipment	Dump Trailer	Public Works Yard	UT, STREETS	\$ 32,490	\$ 16,245	\$ 16,245						
ET-18	New Equipment	Paint Striper	Public Works Yard	UT, STREETS	\$ 12,996	\$ 6,498	\$ 6,498						
ET-19	Replacement	Wide-Area Mower	Maintenance Shop	GF	\$ 173,280	\$ 86,640	\$ 86,640						Big red replacement
ET-20	New Equipment	Brush Mower/Blower	Public Works Yard	UT, STREETS		\$ 20,000	\$ 20,000						Implements for Toolcat
ET-21	New Equipment	UTV	Parks	GF		\$ 42,000	\$ 42,000						
ET-22	Replacement	Greens Mower	Maintenance Shop	GOLF		\$ 20,000	\$ 20,000						
ET-23	Replacement	Greens Sweeper	Maintenance Shop	GOLF		\$ 8,500	\$ 8,500						
ET-24	Replacement	Toro Greens Sprayer	Maintenance Shop	GOLF		\$ 60,000	\$ 60,000						From 2023, ordered/waiting
ET-25	Replacement	JD Pro Gator	Maintenance Shop	GOLF		\$ 45,000	\$ 45,000						From 2023, ordered/waiting
ET-26	Replacement	Zero Turn Mower	Maintenance Shop	GF/STREETS		\$ 20,000	\$ 20,000						
ET-27	Replacement	Turfco Fertilizer Spreader	Maintenance Shop	GF/STREETS		\$ 20,000	\$ 20,000						
ET-28	New Equipment	JD UTV	Maintenance Shop	GF		\$ 42,000	\$ 42,000						
YEARLY TOTAL, FLEET					\$ 969,608		\$ 1,059,180	\$ 569,267	\$ 262,420	\$ 114,076	\$ 140,859	\$ 142,800	
Technology													
ET-29	Replacement	Council Chamber Recording Hardware	City Hall	GF		\$ 9,527		\$ 9,527					
ET-30	Replacement	COLL-BI Server	PD (Security)	GF	\$ 41,270	\$ 41,270			\$ 41,270				
ET-31	Replacement	COLL-HyperV Server	PD (Main Server)	GF		\$ 41,270			\$ 41,270				
ET-32	Replacement	Fortigate Firewall	PD/Trailhead/Library	GF		\$ 88,858	\$ 25,118	\$ 29,378	\$ 34,362				
ET-33	Replacement	Wireless Access Points	PD/City Hall/Library/Trailhead/Pa	GF/GOLF	\$ 9,000	\$ -							
ET-34	Replacement	Edge Switch/FortiSwitch	PD/City Hall/Library/PW Yard	GF	\$ 9,000	\$ 8,000			\$ 8,000				
YEARLY TOTAL, TECHNOLOGY					\$ 59,270		\$ 25,118	\$ 38,905	\$ 124,902	\$ -		\$ -	
YEARLY TOTAL, FLEET & TECHNOLOGY COMBINED					\$ 1,028,878		\$ 1,084,297	\$ 608,172	\$ 387,322		\$ 140,859	\$ 142,800	

Under review with Executech

FACILITY, UTILITIES & TRANSPORTATION CAPITAL PROJECTS BY OTHERS¹

Facility & Utility Projects by Others

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	Current 2023	PROJECT TOTAL (2024-2029)	2024	2025	2026	2027	2028	2029
OT-2	Enhancement	Underground Utility Program (Liberty Lake Rd., Molter Rd., Mission Ave.)	Location TBD	GF	\$25,000	\$ 150,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
OT-3	New Construction	Harvard Road Trailhead Improvements	Centennial Trailhead @ Wellington & Harvard	OTR/TIF/LIFT		\$ 400,000	\$ 400,000					
OT-4	Enhancement	HUB Facility Ballfield & Parking Expansion	19619 E Cataldo Ave	OTR/TIF/LIFT		\$ 2,500,000	\$ 1,000,000	\$ 1,500,000				
OT-5	New Construction	North Liberty Lake Plaza	Northside of Indiana, across from Courtyard East Apartments	OTR/TIF/LIFT		\$ 1,600,000		\$ 1,600,000				
YEARLY TOTAL, FACILITY & UTILITY PROJECTS BY OTHERS							\$ 1,425,000	\$ 3,125,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

Transportation Projects by Others

OT-6	Enhancement	Harvard Road & Wellington Roundabout	Harvard Rd & Wellington Intersection	OTR/TIF/LIFT		\$ 957,967				\$ 957,967			
OT-7	Enhancement	Mission Improvements	Harvest Parkway east to Corrigan Road	OTR/TIF/LIFT		\$ 1,350,000	\$ 1,350,000						
OT-8	New Construction	Transit Parking	Country Vista Dr, between Broadway & the Green Acres Flyover	OTR/TIF/LIFT		\$ 6,503,897	\$ 3,119,375	\$ 3,384,522					
OT-9	New Construction	Cataldo Extension & Connection - Phase I	Western States Frontage	OTR/TIF/LIFT		\$ 1,500,000	\$ 1,500,000						
OT-10	New Construction	Cataldo Extension & Connection - Phase II	Western States Boundary to Henry Road	OTR/TIF/LIFT		\$ 1,920,194		\$ 1,920,194					
OT-11	New Construction	Kramer Parkway Construction	North of Mission	OTR/TIF/LIFT		\$ 1,000,000			\$ 1,000,000				
OT-12	New Construction	Indiana Extension	East of LLSWD	OTR/TIF/LIFT		\$ 500,000			\$ 500,000				
YEARLY TOTAL, TRANSPORTATION PROJECTS BY OTHERS COMBINED							\$ 13,732,058	\$ 5,969,375	\$ 5,304,716	\$ 1,500,000	\$ 957,967	\$ -	\$ -
TOTAL, FACILITY, UTILITY & TRANSPORTATION PROJECTS BY OTHERS COMBINED							\$ 7,394,375	\$ 8,429,716	\$ 1,525,000	\$ 982,967	\$ 25,000	\$ 25,000	\$ 25,000

2024 -2029 CAPITAL FACILITIES PLAN PROJECT DESCRIPTIONS

UTILITY & TRANSPORTATION PROJECTS BY OTHERS

Facility & Utility-Capital Projects by Others: The following utility 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.

- Underground Utility Program (Liberty Lake Rd., Molter Rd., Mission Ave.)
- Harvard Road Trailhead Improvements (Centennial Trailhead@ Wellington & Harvard)
- Hub Facility Ballfield & Parking Lot Expansion (19619 E Cataldo Ave)
- North Liberty Lake Plaza (North side of Indiana Avenue, across from Courtyard East Apartments)

Transportation Capital Projects by Others: 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.

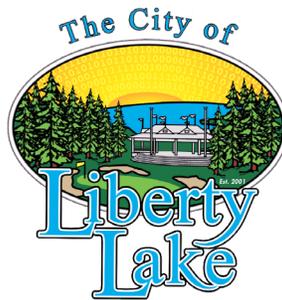
- Harvard Road & Wellington Roundabout
- Mission Improvements - Harvest Parkway east to Corrigan Road
- Transit Parking (STA Project – Location TBD)
- Cataldo Extension & Connection – Phase I (Western States CAT)
- Cataldo Extension & Connection – Phase II (Centennial Properties)
- Kramer Parkway Construction (Mission Ave to Indiana Ave)
- Indiana Ave Extension (east of LLSWD)

Unfunded Projects					
Line No.	Project Type	Description	Location	Fund	Amount
UF-1	New Construction	River District Community Message Board	TBD	GF, REET	TBD
UF-2	New Construction	Community/Senior Center	TBD	GF, REET	TBD
UF-3	New Construction	Dog Park	TBD	GF, REET	TBD
UF-4	Enhancement	Fallen Heroes Circuit Course	Orchard Park	GF, REET	TBD
UF-5	Enhancement	Community Gardens	Orchard Park	GF, REET	TBD
UF-6	Enhancement	Parking Lot Expansion	Rocky Hill Park	GF, REET	TBD
UF-7	Enhancement	Splash Pad	Rocky Hill Park	GF, REET	TBD
UF-8	Enhancement	Park Expansion	Town Square	GF, REET	TBD
UF-9	Enhancement	Protected Bike Lanes	TBD	GF, REET	TBD
UF-10	New Construction	Disc Golf Course	TBD	GF	TBD
UF-11	Enhancement	Restroom Facilities	Arboreteum	GF	TBD
UF-12	Enhancements	Gazebos	Arboreteum	GF	TBD
UF-13	New Construction	New Baseball Fields	TBD	GF	TBD

Asset Management: Capital Improvements

Capital Facility Management

(for Operational and Annual Budgeting Purposes)



CITY OF LIBERTY LAKE

2024

Asset Management: Capital Improvements

Capital Facility Management

The intent of this plan is to inform city staff, Mayor and the City Council of the current status and need for capital improvements of the City's infrastructure. A full asset assessment was completed for the first time in 2019 which provided an abundance of data and information on the state of the City's infrastructure. Items included in this study were City buildings and sites, park amenities and park structures. From this data, City staff can project what infrastructure needs will be up to 30 years, providing solid and sound information for budgeting purposes and capital and strategic planning. This process will help staff, City Council and Mayor manage budgets and facilities from a proactive perspective using best management practices.

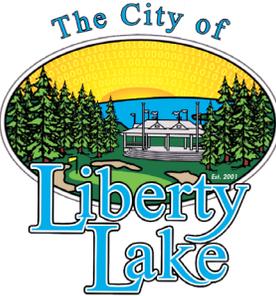
The facilities are rated on a scale basis ranging from good condition to critical condition. Currently, the majority of the systems overall were given an initial good condition rating at the time of assessment in 2019. Over time, the amount invested by the City will reflect on overall facility condition rating. It is recommended by City Council that the City aims for a minimum goal of a fair condition rating in order to best manage facilities as well as budgets, resources and projects.

Staff utilizes the software program to track all data on maintenance of infrastructure to develop varying budget strategies. These outcomes will then be presented to the City Council and Mayor during budget season to best decide and plan for future capital improvement projects. Using the software, staff is able to project and forecast out multiple years. This plan will be updated on an annual basis through the CFP and budget.

Fleet Rotation Plan

Parks/ Streets/ Golf/ Facilities/ Maintenance

(for Operational and Annual Budgeting Purposes)



CITY OF LIBERTY LAKE

2024

Fleet Rotation Plan

City Fleet (excluding Public Safety)

The intent of this plan is to inform city staff, Mayor and the City Council on the current status of the fleet regarding Parks, Streets, Golf, Facilities, Maintenance and PEBS (Planning, Engineering and Building Services).

Included in this packet is an inventory of all City owned fleet equipment (excluding Public Safety) used for the purpose of city inspections and business, turf, baseball, streets, golf, and facility maintenance, repairs and upkeep. The inventory includes name and model, what year the equipment piece was purchased, current hours and the conversion of those hours into miles for comparison (see attached table on industry standards for life expectancy of equipment), what area of the city the equipment is most utilized, and any additional comments by maintenance staff.

It is the goal of city staff to use each piece to its fullest potential and lifespan before retiring or trading in. Every effort is made to utilize equipment in other areas of the city before it is considered for trade in or prior to rotating it out of the fleet completely. This is a group decision coordinated between City staff and departments to determine the plan for each piece of equipment. Each year a meeting is held amongst the staff to discuss equipment needs, determining how staff can continue to utilize equipment in other ways or areas, and assessing the status of each piece.

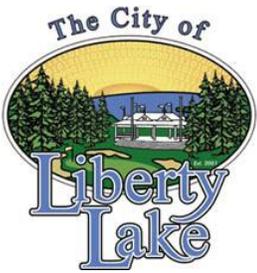
An example of fleet rotation might be taking a mower that is no longer usable on the golf course, and using it in the baseball or park areas where it can spend its last days before retiring or trading in. Another example is with the rotation of the vehicles. Many of the maintenance staff vehicles have come from other departments as those staff have retired them according to their fleet rotations or new additions. City maintenance makes good use of those vehicles and has a plan to operate them until they are no longer usable, often times well past the typical lifespan. When a mower needs to be upgraded because it is no longer able to provide quality results and is nearing its lifespan it may be downgraded to a “scrub” mower where it is sent out to mow potentially rocky or rough terrain. City maintenance staff agrees that using a new mower in these “scrub” areas is not a best management practice. This provides a successful last resort use of these mowers prior to trade in or retirement.

Attached are two tables of industry guidelines and recommendations for lifespan of equipment. City staff uses this as a guide, but often times will exceed those recommendations to obtain as much possible use out of the equipment. The ability to keep equipment beyond its lifespan is due to the ongoing and timely scheduled maintenance and high standards and care that the mechanic and staff are able to provide. However, if equipment is consuming more staff time in upkeep than is cost effective, then staff will reconsider prioritization on the fleet rotation plan. Keeping equipment running beyond its expectancy is weighed carefully with staff time and cost of the upkeep to be sure they are making best use of all.

PEBS and Administrative Services have a fleet rotation plan that varies from Parks, Golf, Streets and Maintenance. These vehicles are utilized for essential public services and will be evaluated for rotation into the city maintenance fleet at approximately 100,000 miles, which is consistent with the Liberty Lake Police Department’s vehicle rotation plan. Based on this, the 2016 Dodge Ram will likely need to be evaluated after 2026 and the 2018 Dodge Ram will be evaluated in 2028. The anticipated mileage on any one of these vehicles is approximately 10,000 per year, however they often accumulate less. This includes the Ford Escape used by Administration Services and Library, and the Tahoe used by Public Works, which was handed down from Police. When these vehicles are nearing the end of

their life expectancy with these departments, they will be offered to maintenance for use depending on the projected life expectancy left on the vehicle and the current working condition.

Staff plans to project and forecast out multiple years. This plan will be updated on a yearly basis and is current for 2024-2026.



PLANNING, ENGINEERING & BUILDING SERVICES FEE SCHEDULE

EFFECTIVE DATE: JANUARY 1, 2024

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 the building permit fee, applicants are responsible for the SBCC fee, plan review fees, 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:

	<i>Value per sq. ft.</i>
Main Floor	
new	\$167.37
additions	\$167.37
Second Floor	
new	\$167.37
additions	\$167.37
Basement	
finished	\$64.24
partial	\$32.13
unfinished	\$31.50
Private Garages, Storage Buildings, & Barns	\$66.48 or Contract Value Per Ft.
Open Carports	\$27.39
Decks *	
covered	\$39.65
uncovered	\$30.91

* Decks and patios may be disregarded in computing the valuation of a new house unless they are covered structures or more than 30 inches above ground level.

Commercial Valuation

Building Valuation Data (February, 2023)

Square Foot Construction Costs a, b, c

Group (2021 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	338.88	327.46	319.76	307.63	289.42	280.47	298.24	268.37	259.83
A-1 Assembly, theaters, without stage	310.12	298.70	291.00	278.87	260.66	251.71	269.48	239.62	231.07
A-2 Assembly, nightclubs	275.09	266.93	259.34	250.54	234.96	228.26	241.54	213.57	206.65
A-2 Assembly, restaurants, bars, banquet halls	274.09	265.93	257.34	249.54	232.96	227.26	240.54	211.57	205.65
A-3 Assembly, churches	314.65	303.24	295.53	283.41	265.65	256.70	274.02	244.61	236.06
A-3 Assembly, general, community halls, libraries, museums	268.44	257.02	248.32	237.19	218.26	210.31	227.80	197.22	189.68
A-4 Assembly, arenas	309.12	297.70	289.00	277.87	258.66	250.71	268.48	237.62	230.07
B Business	263.16	253.51	244.15	233.85	213.00	204.65	224.67	187.98	179.49
E Educational	280.42	270.83	263.70	252.34	235.54	223.64	243.64	205.87	199.45
F-1 Factory and industrial, moderate hazard	161.70	154.21	144.70	139.94	124.72	118.51	133.72	103.40	96.83
F-2 Factory and industrial, low hazard	160.70	153.21	144.70	138.94	124.72	117.51	132.72	103.40	95.83
H-1 High Hazard, explosives	150.85	143.36	134.84	129.08	115.17	107.96	122.87	93.86	N.P.
H234 High Hazard	150.85	143.36	134.84	129.08	115.17	107.96	122.87	93.86	86.28
H-5 HPM	263.16	253.51	244.15	233.85	213.00	204.65	224.67	187.98	179.49
I-1 Institutional, supervised environment	264.93	255.57	246.84	238.11	217.64	211.63	238.15	195.82	189.67
I-2 Institutional, hospitals	438.26	428.62	419.26	408.96	386.98	N.P.	399.78	361.97	N.P.
I-2 Institutional, nursing homes	304.86	295.22	285.86	275.55	256.23	N.P.	266.37	231.21	N.P.
I-3 Institutional, restrained	298.67	289.02	279.66	269.36	250.30	240.95	260.18	225.29	214.80
I-4 Institutional, day care facilities	264.93	255.57	246.84	238.11	217.64	211.63	238.15	195.82	189.67
M Mercantile	205.22	197.06	188.47	180.67	164.83	159.13	171.67	143.44	137.53
R-1 Residential, hotels	267.42	258.06	249.33	240.60	220.62	214.60	240.64	198.79	192.64
R-2 Residential, multiple family	223.61	214.25	205.52	196.79	177.77	171.76	196.82	155.95	149.80
R-3 Residential, one- and two-family ^d	211.77	205.84	200.99	197.13	190.36	183.32	193.75	177.67	167.37
R-4 Residential, care/assisted living facilities	264.93	255.57	246.84	238.11	217.64	211.63	238.15	195.82	189.67
S-1 Storage, moderate hazard	149.85	142.36	132.84	128.08	113.17	106.96	121.87	91.86	85.28
S-2 Storage, low hazard	148.85	141.36	132.84	127.08	113.17	105.96	120.87	91.86	84.28
U Utility, miscellaneous	115.48	108.95	102.64	98.13	88.49	81.89	93.86	69.76	66.48

- 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 on the following page. 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 - \$500	\$24.00	25%	15%	65%	25%
\$501 - \$2,000	\$24 for the first \$500; plus \$3 for each additional \$100 or fraction thereof, to and including \$2,000	25%	15%	65%	25%
\$2,001 - \$40,000	\$69 for the first \$2,000; plus \$11 for each additional \$1,000 or fraction thereof, to and including \$40,000	25%	15%	65%	25%
\$40,000 - \$100,000	\$487 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	\$1,027 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	\$3,827 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	\$6,327 for the first \$1,000,000; plus \$3 for each additional \$1,000 or fraction	25%	15%	65%	25%

	thereof, to and including \$5,000,000				
\$5,000,001 and over	\$18,327 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.

Withdrawn/Expired Applications

Commercial Plan Review, City Engineer Review, and Planning Review - When City review has been conducted and a building permit has not been issued due to a project being cancelled, withdrawn, or expired, the City reserves the right to invoice applicants for the above fees and excessive staff time, as applicable, in addition to the processing fee, as identified in the table "Additional Permit Fees & Charges".

Additional Permit Fees & Charges

Additional charges that may be assessed on permits:

SBCC surcharge – Residential	\$6.50 plus \$2.00 per each add'l residential unit
SBCC surcharge – Commercial	\$25.00 plus \$2.00 per each add'l residential unit
Harvard road mitigation fee (single family residential example *)	\$671.02 (5/1/14)
Environmental Review Fee / SEPA Checklist (specific projects)	\$200.00
Investigation fee (additional charge assessed on projects when work is started without a permit)	100% of permit fee
Footing & Foundation Only	25% of building permit fee 100% of commercial plan review fee
Excessive Staff Time	\$100.00 / hour
Legal Notice, Postage, and Hearing Examiner Fees, when applicable	Invoiced to Applicant
Processing Fee & Technology Fee (all permits)	\$50.00
Refund Processing Fee	\$20.00

* Use the link below for current mitigation fee charges (if applicable) for all other uses:
<https://www.libertylakewa.gov/DocumentCenter/View/4990/Updated-Harvard-Road>

Other Permit, Inspection, & Review Fees

Additional Plan Review	\$100.00 / hour
Blasting Permit	\$250.00

Change of Tenant (Commercial)	\$50.00
Change of Use / Certificate of Occupancy Modification	\$100.00
Demolition Permit	\$50.00 (per 1,000 sq. ft.) + SEPA, if applicable
Engineering Review	See Engineering Fees Table
Fences (over 6' tall)	\$100.00 (per 100 linear feet)
Grading	See Engineering Fees Table
Inspections Outside Normal Working Hours	\$150.00 / hour
Manufactured / Mobile Homes Setting Permit	\$100.00 (per section) + \$100.00 Planning Review Fee
Mechanical Permits- New Single-Family Residential (whole house)	\$200.00
Mechanical Permits- All Other Types	Price/Unit as detailed below
A/C & Heat Pump (up to 3 tons)	\$20.00
A/C & Heat Pump (3 - 15 tons)	\$25.00
A/C & Heat Pump (15 - 30 tons)	\$30.00
A/C & Heat Pump (30 - 50 tons)	\$35.00
A/C & Heat Pump (> 50 tons)	\$60.00
Air Handler < 10,000 cfm	\$12.00
Air Handler > 10,000 cfm	\$15.00
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 (500,000 - 2,000,000 btu)	\$200.00
Boiler - Low Pressure Steam & Hot Water Installation (> 2,000,000 btu)	\$200.00 for the first 2,000,000 btu; plus \$20 for each additional million btu
Boiler - Power Boiler Installation (< 2,000,000 btu)	\$200.00 for the first 2,000,000 btu; plus \$20 for each additional million btu Maximum Fee = \$1,000
Boiler - Unfired Pressure Vessel Installation	\$50.00 + \$10.00 / additional pressure vessel
Boiler - Additional Pressure Vessels	\$10.00 / vessel (inspected at the same time)
Boiler Repair	\$50.00 / hour (50% less if inspected by insurance company)
Clothes Dryer	\$12.00
Duct Work System	\$12.00

Evaporative Coolers	\$12.00
Gas Log	\$12.00
Gas & Hydronic Piping	\$12.00 + \$1.00 per outlet
Gas Water Heater	\$12.00
Heating Equipment < 100,000 btu	\$15.00
Heating Equipment >100,000 btu	\$20.00
Hydrostatic Pressure Test	\$35.00
Miscellaneous	\$12.00
Propane Tanks	\$35.00
Range	\$12.00
Refrigeration Equipment (1 – 100,000 btu)	\$15.00
Refrigeration (101,000 – 500,000 btu)	\$25.00
Refrigeration (501,000 – 1,000,000 btu)	\$35.00
Refrigeration (1,000,000 – 1,750,000 btu)	\$45.00
Refrigeration (> 1,750,000 btu)	\$65.00
Type I Hood	\$60.00
Type II Hood	\$12.00
Ventilating Fans	\$12.00
Unlisted Gas Appliance < 400,000 btu	\$75.00
Unlisted Gas Appliance > 400,000 btu	\$125.00
Used Gas Appliance < 400,000 btu	\$75.00
Used Gas Appliance > 400,000 btu	\$125.00
Woodstove / Insert & Pellet Stove / Insert	\$25.00
Permit, Permit Application & Temp CO Extension	\$50.00
Plumbing Permits- New Single-Family Residential (whole house)	\$120.00
Plumbing Permits - All Other Types	Price/Unit (as listed below)
Bathtub	\$6.00
Clothes Washer	\$6.00
Dishwasher	\$6.00
Drain	\$6.00
Drinking Fountain	\$6.00
Electric Water Heater	\$6.00
Floor Sink	\$6.00
Garbage Disposal	\$6.00

Hydronic Piping	\$12.00 + \$1.00 per outlet
Lawn Sprinkler / Back Flow Preventer	\$6.00
Miscellaneous	\$6.00
Sewage Ejector	\$6.00
Sink	\$6.00
Shower	\$6.00
Toilet / Urinal	\$6.00
Water Softener	\$6.00
Public Assembly Permit	\$50.00
Re-Inspections	\$100.00
Re-Location of Building	\$200.00 + \$50 Planning Review Fee & SEPA, if applicable
Retaining Wall (over 4' tall or impounding)	\$14.00 per lineal foot (minimum fee of \$75.00)
Safety Inspections	\$50.00
Sign Permits (wall signs)	\$75.00 each
Sign Permits (monument & freestanding signs)	\$115.00 each
Special Inspections	\$50.00 / hour
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
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 valuation & fee chart above
Temporary Structures	\$150.00
Timber Harvest Permits	\$600.00 + SEPA

* Non-hazardous (i.e. water tanks) are exempt from the Storage Tank Installation fees, as determined by City Staff

Engineering Review Fees

Additional Plan Review	\$125.00 / hour
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Civil Infrastructure Plan Review Fees	25% of Land Use Application Fee or \$2,500 outside a Land Use Action
Design Deviation Review	\$300.00
Excessive Staff Time	\$125.00/hour
Grading	See Grading Permit Below
Inspections Outside Normal Working Hours	\$187.50/ hour
Re-Inspections	\$125.00
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	\$125.00
Engineering Re-inspection Fee	\$125.00
Street Vacation Request Review	\$1,000.00
Traffic Impact Analysis Review	\$300.00
Traffic Control Plan Review	\$125.00
Work Beyond Approved Scope	\$125.00 / hour (minimum \$125.00)
Fire Suppression System (Type I Hood Installation)	\$35.00
Grading Permits (amount of cut or fill)	Permit Fee + SEPA, if applicable
100 Cu. Yd. or less	\$50.00
101 – 1,000	\$50.00 for the first 100 cu. yd.; plus \$10 for each additional 100 cu. yd.
1,001 – 10,000	\$150.00 for the first 1000 cu. yd.; plus \$10.00 for each additional 1000 cu. yd.
10,001 – 100,000	\$250.00 for the first 10,000 cu. yd.; plus \$50.00 for each additional 10,000 cu. yd.
100,001 – 200,000	\$700.00 for the first 100,000 cu. yd.; plus \$30.00 for each additional 10,000 cu. yd.
200,001 +	\$1,000.00 for the first 200,000 cu. yd.; plus \$30.00 for each additional 10,000 cu. yd.
Grading Permits (amount of cut or fill)	Plan Review Fee
50 Cu. Yd. or less	\$0
51 – 100	\$25.00
101 – 1,000	\$30.00

1,001 – 10,000	\$45.00
10,001 – 100,000	\$45.00 for the first 10,000 cu. yd.; plus \$25.00 for each additional 10,000 cu. yd.
100,001 – 200,000	\$270.00 for the first 100,000 cu. yd.; plus \$25.00 for each additional 10,000 cu. yd.
200,001 +	\$520.00 for the first 200,000 cu. yd.; plus \$25.00 for each additional 10,000 cu. yd.

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 Planning, Engineering & Building Services, shall be accompanied by the required fee.

Environmental Policy	
SEPA Environmental Review & Threshold Determination	\$500.00
SEPA - DS / EIS / Addenda	Applicant will be responsible for preparation or will be invoiced for contract services cost and/or City Staff hourly rate \$125.00/hour (\$2,500.00 Deposit)
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
Alteration / Minor Modification	\$1,000.00
Preliminary Binding Site Plan (BSP)	\$4,000.00 for 1st acre + \$40.00 per acre for each additional acre
Final Binding Site Plan (BS) / BSP Amendments (ROS)	\$2,500.00 + \$25.00 per lot
Boundary Line Adjustment (BLA)	\$500.00 per lot
Boundary Line Adjustment (Parcel Aggregation)	\$250.00 total
Preliminary Plat (P)	\$4,500 for 1st acre + \$40.00 per acre for each additional acre
Final Plat (P)	\$3,000.00 + \$30.00 per lot
Preliminary Short Plat (SP)	\$3,500.00 for 1st acre + \$50.00 per acre for each additional acre
Final Short Plat (SP)	\$2,500.00 + \$30.00 per lot

Miscellaneous	
Annexation Requests	\$4,000.00
Processing Fee & Technology Fee (all permits)	\$50.00
Excessive Staff Time & Actions Not Listed	\$125.00 / hour
Hearing Examiner Public Hearing Fee	Applicant will be invoiced for cost
Major Modification	\$3,000.00
Minor Modification	\$1,000.00
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
Modification Review of Previously Approved Site Plans (not in conjunction with building permit applications)	\$125.00 / hour (1 hour minimum)
Time Extension Review	\$250.00
Vacation of Approved Preliminary Plat or Short Plat	\$1,000.00
Zoning Verification Letter	\$250.00
Shoreline Management	
Shoreline Management App. (< \$10,000 project value)	\$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 project value)	\$6,700.00 + 10% of value > \$1,000,000.00
Additional Fee for Class A Variance Request	\$1,000.00
Additional Fee for Class B Variance Request	\$3,000.00
Additional Fee for Conditional Use Permit Request	\$1,800.00
Permit Amendment	\$3,600.00
Refund Processing Fee	\$20.00

Zoning & Amendments	
Conditional Use Permit (CU) & Major Modifications to an Existing Conditional Use Permit	\$3,000.00
Comprehensive Plan Amendment (CA)	\$6,000.00 + SEPA
Home Occupation Permit (H)	\$35.00
Preliminary Planned Unit Development (PUD) Overlay	\$1,250.00
Final Planned Unit Development (PUD) 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 (SU)	\$2,500.00
Temporary Use Permits (T)	\$50.00
Variance Request (Class A)	\$250.00
Variance Request (Class B)	\$2,500.00
Urban Growth Area (UGA) Boundary Extension Request	\$5,500.00 + Land Quantity Analysis Prep. & SEPA
Development Code Text Amendment / Zoning Matrix Amendment, or Other Code Amendment (ZTA)	\$3,500.00 + SEPA
Zoning Map Amendment/ Rezone (ZC - Quasi-Judicial Review)	\$6,500.00 + SEPA
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)

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}

¹Application fee will be waived for not-for-profit event sponsors, however, Processing & Technology Fee shall apply.

²Facility 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 of the 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, provided that for hourly fees the applicant will be billed and the fees paid before the decision is made and findings signed. For building permits, permit fees will be due at time of permit issuance.
2. The above listed application and review fees cover the first two reviews. Subsequent reviews will be charged the hourly rates as identified as "excessive staff time".
3. Commercial Plan Review, City Engineer Review, and Planning Review - When City review has been conducted and a building permit has not been issued due to a project being cancelled, withdrawn, or expired, the City reserves the right to invoice applicants for the above fees and excessive staff time, as applicable.
4. Each action for which there is a listed fee above 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).
5. 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.
6. Hourly wages will be rounded to the nearest ½ hour as noted except that there will be a minimum charge of one hour for all hourly rates.
7. 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.
8. For Building Permits, building permit fees, plan review 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, plan review and processing fees will be billed to the applicant.

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 \$50 processing and technology fee and the \$20 refund processing fee will be provided.
3. If processing & reviews have already occurred a refund of the Harvard Road Mitigation Fee, State Building Surcharge, and Building Permit Fee will be returned, minus the \$20 refund processing fee will be provided.
4. A 50% refund of application fees will be provided if the Director of Planning & Engineering, 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 Planning, Engineering & Building Services 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 Director of Planning & Engineering, 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.

2024 Recreation Program Fee Schedule

Program Name	2022 Fees	2023 Fees	2024 Fees
ACTIVITIES			
British Soccer Camp (One Week Sports Camp) *			
TinyTykes (3-4 Years)	\$99.00	\$99.00	\$99.00
TinyTykes (5-6 Years)	\$130.00	\$130.00	\$130.00
Half Day (7-14 Years)	\$165.00	\$165.00	\$165.00
Full Day (7-14 Years)	\$229.00	\$229.00	\$229.00
Skyhawks Summer Camps *			
Skyhawks Summer Day Camp (Per Week)	\$159.00	\$159.00	\$159.00
Skyhawks Day Camp (Full Summer Rate)	\$1,250.00	\$1,250.00	\$1,250.00
Skyhawks Sports Camp *			
Baseball Camp (5 Day/Half Day)	\$145.00	\$145.00	\$145.00
Baseball Camp (5 Day/Full Day)	\$180.00	\$180.00	\$180.00
Tennis Camp (5 Day)	\$145.00	\$145.00	\$145.00
Tennis Camp (4 Day)	\$115.00	\$115.00	\$115.00
Mini-Hawk Camp (Baseball, Basketball & Soccer) (5 Day)	\$145.00	\$145.00	\$145.00
Mini-Hawk Camp (Baseball, Basketball & Soccer) (4 Day)	\$115.00	\$115.00	\$115.00
Soccer Camp (5 Day/Full Day)	\$180.00	\$180.00	\$180.00
Soccer Camp (5 Day/Half Day)	\$145.00	\$145.00	\$145.00
Soccer Camp (4 Day/Full Day)	\$150.00	\$150.00	\$150.00
Beginning Golf Camp (5 Day)	\$145.00	\$145.00	\$145.00
Lacrosse Camp (4 Day)	\$115.00	\$115.00	\$115.00
Basketball Camp (4 Day)	\$150.00	\$150.00	\$150.00
Basketball Camp (5 Day)	\$180.00	\$180.00	\$180.00
Multi-Sport (Basketball & Soccer) (5 Day/Half Day)	\$145.00	\$145.00	\$145.00
Multi-Sport (Basketball & Soccer) (5 Day/Full Day)	\$180.00	\$180.00	\$180.00
Flag Football (5 Day/Half Day)	\$145.00	\$145.00	\$145.00
Flag Football (5 Day/Full Day)	\$180.00	\$180.00	\$180.00
STEM & Play: Soccer Camp (5 Day/Half Day)	\$145.00	\$145.00	\$145.00
STEM & Play: Soccer Camp (5 Day/Full Day)	\$180.00	\$180.00	\$180.00
STEM & Play: Basketball Camp (5 Day/Half Day)	\$145.00	\$145.00	\$145.00
STEM & Play: Basketball Camp (5 Day/Full Day)	\$145.00	\$145.00	\$145.00
Multi-Sport Camp (Capture the Flag, Soccer & Ultimate Frisbee) (5 Day)	\$180.00	\$180.00	\$180.00
SuperTots/SoccerTots *			
Teddies / Teddies II	\$120.00	\$120.00	\$120.00
Cubs	\$120.00	\$120.00	\$120.00
Pandas / Bears	\$120.00	\$120.00	\$120.00
Grizzlies / SoccerTouch	\$120.00	\$120.00	\$120.00
EVENTS			
Barefoot in the Park			
Vendor/ Display Booth for Business Outside of Liberty Lake	\$150.00	\$150.00	\$150.00
Vendor/ Display Booth for Business Within Liberty Lake	NO COST	NO COST	NO COST
Vendor/ Display Booth for Non-Profit Organizations/Charities/Social Services	\$25.00	\$25.00	\$25.00
FACILITIES			
City Gardens (Arboretum, Rocky Hill)			
City Garden Plot Rental (Rocky Hill or Arboretum) (Per Box, Per Season)	\$25.00	\$25.00	\$25.00
LIBERTY LAKE BALL FIELDS			
Non-Profit Organizations:			
Practice (Per Hour, Per Field)	\$10.00	\$10.00	\$10.00
Game Prep (Per Game, Lined/ Dragged)	\$20.00	\$20.00	\$20.00
Tournaments, Games, Camps, Clinics, Events (Per Hour, Per Field)	\$20.00	\$20.00	\$20.00
All Other Organizations and Private Groups:			
Practice (Per Hour, Per Field)	\$30.00	\$30.00	\$30.00
Game Prep (Per Game, Lined/ Dragged)	\$40.00	\$40.00	\$40.00
Tournaments, Games, Camps, Clinics, Events (Per Hour, Per Field)	\$40.00	\$40.00	\$40.00
Concession Fee (Per Day, LL Ballfields ONLY)	\$100.00	\$100.00	\$100.00
INDOOR FACILITIES			
Trailhead Banquet Room Community and Non-Profit (Per Application, 20 Hour Limit) with approved cleaning checklist	\$25.00	\$25.00	No Cost
Trailhead Banquet Room Community and Non-Profit (Per Application, 20 Hour Limit) without cleaning	NA	NA	\$75.00
Trailhead Banquet Room Regular Use (Per Application, 20 Hour Limit)	\$15.00	\$15.00	\$75.00
*Trailhead Banquet Room Catered Event - Signed contract w/ deposit, 10% of food and beverage sales	NA	NA	*VARIES
OUTDOOR FACILITIES			
Pavillion Park Pavilion Shelter Regular Use, Monday-Thursday (Per Hour)	\$25.00	\$25.00	\$25.00
Pavillion Park Pavilion Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$35.00	\$35.00	\$35.00
Pavillion Park Pavilion Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00	\$25.00
Rocky Hill Park Picnic Shelter Regular Use, Monday-Thursday (Per Hour)	\$15.00	\$15.00	\$15.00
Rocky Hill Park Picnic Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$25.00	\$25.00	\$25.00
Rocky Hill Park Picnic Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00	\$25.00
Orchard Park Picnic Shelter Regular Use, Monday-Thursday (Per Hour)	\$15.00	\$15.00	\$15.00
Orchard Park Picnic Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$25.00	\$25.00	\$25.00
Orchard Park Picnic Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00	\$25.00
Orchard Park Pavilion Shelter Regular Use, Monday-Thursday (Per Hour)	\$25.00	\$25.00	\$25.00
Orchard Park Pavilion Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$35.00	\$35.00	\$35.00
Orchard Park Pavilion Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00	\$25.00
Event Attendance Over 200 (Pavillion, Rocky, Orchard Per Application)	\$250.00	\$250.00	\$250.00
Excess Water Usage (Pavillion, Rocky, Orchard Per Application)	\$50.00	\$50.00	\$50.00
LIBERTY LAKE OWNED/ OPERATED OUTDOOR SPORTS FIELDS			
Outdoor Sports Fields, Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00	\$25.00
Outdoor Sports Fields, Regular Use (Per Hour, Per Field)	\$10.00	\$10.00	\$10.00

* Cost shown are approximate and will be finalized by contract.

**CITY OF LIBERTY LAKE
FEE & TAX SCHEDULE PROPOSED FOR 2024**

BUSINESS LICENSE	\$26 Annual License
MASTER SOLICITOR LICENSE	\$150 Annual License
INDIVIDUAL SOLICITOR LICENSE	\$75 Annual License
BACKGROUND CHECK (non refundable)	\$35 Per Occurance
GAMBLING	
Amusement Games	2% of gross receipts
Social Playing Cards	15% of gross receipts
Bingo & Raffles	5% of gross receipts
Punchboards & Pulltabs - Nonprofit	10% of gross receipts less the amount awarded as prizes
Punchboards & Pulltabs - Commercial	5% of gross receipts
Admissions Tax (Golf Courses and event charges)	5% of admission charge
Cable Franchise Fee	5% of gross income
Storm and Surface Water Utility Charge	\$10 per 3,160 sq ft of impervious surface. Annual Assessment
Sales Tax Rate	9.0% for non food items (.1% increase for TBD Sales Tax)
Real Estate Excise Tax (REET 1)	.25% on sale of real estate
Real Estate Excise Tax (REET 2)	.25% on sale of real estate
Leasehold Excise Tax	12.84% of taxable rent
Property Tax	Levy Rate is approx \$.86/\$1,000
<u>Utility Tax</u>	0% on all utilities
Lodging Tax	3.3% on charge for lodging
Tourism Promotion	\$2 per stay
<u>LIBRARY FEES & FINES</u>	
Black and White Copies	\$0.10 per page
Color Copies	\$0.50 per page
Lost or damaged books	Value of book
<u>PUBLIC RECORDS REQUESTS</u>	
Black and White Copies	\$0.10 per page
Digital Copies	TBD

City of Liberty Lake

Parks & Arts Commission Strategic Plan

2024 - 2026



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.

PUBLIC ART 2023 – 2026

2023		
Utility box wraps	\$4,000	Kramer Pkwy & Legacy Ridge
**Orchard Park Story Walk	\$6,000	SVT Student Led Project/Kiwanis Sponsored
**Hooptown Court Mural	\$50,000	Seek sponsorships
Trailhead Rotary Joint Art Project	-	Sponsored by Rotary, Facilitated by Parks and Arts
Beautification	\$5,000	Graffiti barrels with Library
Programming	-	Work to develop programming opportunities for 2023
*Symphony		
TOTAL	\$61,000	
2024		
Liberty Lake Together Art	\$32,500	Kramer Parkway
**Utility Box Wraps	\$4,000	Kramer Pkwy & Legacy Ridge
**Pavillion Park Historical Outlook	\$20,000	
Beautification	\$5,000	
Programming	\$10,000	Trailhead Art Wall
Smarty Boards	\$2,500	
Trailhead Beam Project	TBD	
*Symphony		
TOTAL	\$74,000	
2025		
Liberty Lake Together Art	\$12,500	
Pavillion Park Updates (Rock Art)	\$20,000	Work to be coordinated with Pavillion Park playground update
Beautification	\$5,000	
Programming	\$10,000	Trailhead Art Wall
Smarty Boards	\$2,500	
*Symphony		
TOTAL	\$50,000	
2026		
Pavillion Mural Extension	\$10,000	
Beautification	\$5,000	
Programming	\$10,000	
Smarty Boards	\$2,500	
*Symphony		
Goat Statue	\$10,000	
TOTAL	\$37,500	

***Funded under Special Events – General Fund**

****Potential sponsors identified**

PROJECTS UNDER DISCUSSION

- Dog Park

- Entry Median Art
- Skate Park – New or Expanded – Youth Advisory Board
- Skating Rink – needs development
- BMX Bike Park – needs development
- Additional programming opportunities

New Additions for Budget Discussion

- Flagpole - Town Square Master Plan - plus be involved with City Council on the Master Plan
- Boulder Project - currently budgeted for 2025
- The Beam from Trailhead
- Symbol Board

**RESOLUTION 12-164G
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;

WHEREAS, chapter 39.89 RCW authorizes the creation of tax increment areas (as defined by RCW 39.89.020(9)) (each an "Increment Area");

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;

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;

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;

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;

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;

WHEREAS, the Council passed Resolution 12-164F approving public improvements and now desire to update Resolution 12-164F with the list of projects identified in Exhibit A;

WHEREAS, the City Council approved Resolution 12-164F in February 2021;

AND WHEREAS, Exhibit A has since been updated to be consistent with the adopted 2023-2028 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 3rd day of October 2023.



Phil Folyer, Mayor Pro-Tem

ATTEST:



Finance Director, Kyle Dixon

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-F)

Star (*) indicates proposed additions for Council consideration

Projects the City and Developer will focus on for 2023-2026

1.	<u>Kramer Overpass from Mission to Appleway</u>	2022-2024
	a. City design, ROW and construction	\$ 4,700,000
	b. County portion of overpass at Spokane Transit Corridor	<u>\$ 1,500,000</u>
		\$ 6,200,000
2.	<u>Mission Avenue Improvements</u>	2022-2024
	a. Street design and construction	\$ 1,350,000
3.	<u>Cataldo Avenue Extension – Western States</u>	2022-2025
	a. Cataldo Avenue Extension – Phase 1	\$ 1,500,000
	b. Cataldo Avenue Ext & Connection – Phase 2	<u>\$ 2,000,000</u>
		\$ 3,500,000
4.	<u>*Harvard Road Trailhead Improvements</u>	2024-2025
	a. Facility Improvements	\$ 400,000
5.	<u>*HUB Facility Expansion</u>	2023-2025
	a. Ballfield and Parking Construction	\$ 2,500,000
6.	<u>*Orchard Park Storage Facility</u>	2024-2025
	a. Design and Construction	\$ 200,000
7.	<u>*North Liberty Lake Plaza</u>	2024-2025
	a. Design and Construction	\$ 1,600,000
8.	<u>*Kramer Extension from Mission to Indiana</u>	2026
	a. Design and Construction	\$ 1,000,000
9.	<u>*Indiana Extension past Liberty Lake Water and Sewer District</u>	2026
	a. Design and Construction	\$ 500,000

2023-2025 TIF/LIFT BALANCE SHEET

January 2023 Beginning Balance	\$13,570,000
2023 Revenue	<u>\$ 2,100,000</u>
	\$15,670,000
2022-2023 Expenses	
Indiana St improvements	\$ 1,330,000
County portion of Kramer overpass	\$ 1,500,000
City portion of Kramer overpass	\$ 4,700,000
Mission Ave. Harvest Pkwy East	\$ 1,350,000
Harvard Signal at Indiana	\$ 530,000
2023 End of year balance (est.)	\$ 6,260,000
2024 Revenue	<u>\$ 2,100,000</u>
	\$ 8,360,000
2024-2025 Expenses	
Cataldo Extension Phase 1 and 2	\$ 3,500,000
*Harvard Trailhead Improvements	\$ 400,000
*HUB Facility Expansion	\$ 2,500,000
*Orchard Park Storage	\$ 200,000
*North Liberty Lake Plaza	\$ 1,600,000
Balance (est.)	\$ 160,000
2025 Revenue	<u>\$ 2,100,000</u>
Estimated 2026 Beginning Balance	\$ 2,260,000

GENERAL FUND LINE ITEM REVENUES

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 14:49:34 Date: 10/19/2023

Page: 1

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
308 41 00 00 City Hall Cash Drawer Committed	100.00	100.00	100.00	100.00	100.00	100.00	NC
308 41 00 01 Petty Cash Committed	200.00	200.00	200.00	200.00	200.00	200.00	NC
308 41 00 02 LLML Cash Drawer Committed	100.00	134.00	134.00	134.00	134.00	134.00	NC
308 91 00 00 Beginning Unassigned Cash And Investments	2,856,062.30	5,739,485.35	6,395,762.77	5,494,523.16	5,843,279.00	7,596,105.00	EB 8/31/23. Kramer reimbursement planned for Q4 2023 kd
308 Beginning Balances	2,856,462.30	5,739,919.35	6,396,196.77	5,494,957.16	5,843,713.00	7,596,539.00	
311 10 00 00 Property Tax - General	2,235,093.61	2,565,458.92	2,499,290.99	1,440,124.13	2,625,000.00	2,740,000.00	0% property tax increase plus new construction credit - kd
311 10 00 01 Property Tax-Drainwater	6,011.86	8,693.81	5,960.98	5,967.11	8,000.00	6,500.00	5 year avg = \$6.6k - kd
313 11 00 00 Local Retail Sales And Use Tax	4,334,251.46	4,870,065.85	5,746,196.60	4,719,370.37	5,093,550.00	5,962,200.00	On pace for \$6.28m in 2023 - kd
313 15 00 00 Special Purpose Tax-Public Safety	131,929.55	161,574.21	182,283.79	139,999.31	164,000.00	164,000.00	NC - Allocation from County kd
313 71 00 00 Sales Tax - Criminal J	232,470.68	285,733.28	320,510.02	244,916.61	289,900.00	289,900.00	NC - Sales/use tax currently imposed by County. Does not include proposed additional tax on November ballot kd
316 83 00 00 Amusement Games	0.00	0.00	0.00	0.00	0.00	0.00	NB
317 20 00 00 Leasehold Excise Tax	4,000.78	5,352.58	3,825.13	4,302.49	7,000.00	7,000.00	Pass-through to Dept of Rev - kd
318 11 00 00 Admissions Tax	90,462.82	114,171.87	121,542.06	125,459.07	115,000.00	120,000.00	On pace for \$123k in 2023 - kd
310 Taxes	7,034,220.76	8,011,050.52	8,879,609.57	6,680,139.09	8,302,450.00	9,289,600.00	
321 91 00 00 Franchise Fees And Royalties	147,246.12	158,284.65	166,538.59	127,260.55	160,000.00	165,000.00	Steady 5 year increase - kd
321 99 00 00 General Business Licen	42,620.46	46,520.53	47,233.31	40,057.34	40,000.00	40,000.00	NC - consistent 5 year trend, cost recovery - kd
321 99 00 01 Solicitor License	975.00	375.00	8,435.00	5,700.00	0.00	0.00	NC - volatile revenue stream and archaic sales technique - kd
322 10 00 00 Building Permits	715,071.20	720,206.80	1,282,900.00	1,012,681.25	825,000.00	1,200,000.00	5 year average = \$930K; 3 year avg = \$1.04K; substantial pipeline of apartments & commercial in 2024; 20% increase in fees - lk cost recover
322 10 00 02 Building Permits Reimbursed Expenses	603.59	14,809.54	23,221.83	2,675.72	30,000.00	30,000.00	NC. Expense = Revenue - lk cost recovery
322 10 00 04 CP&ED Cost Recovery All Other Categories	0.00	0.00	0.00	0.00	50,000.00	25,000.00	Expense = Revenue - lk cost recovery
322 90 00 00 Inland Empire Paper Permit	4,330.00	2,297.50	0.00	0.00	0.00	0.00	NB. Program discontinued in 2022 - kd
320 Licenses & Permits	910,846.37	942,494.02	1,528,328.73	1,188,374.86	1,105,000.00	1,460,000.00	
333 10 66 00 WA ST Dept Nat'l Resources Arbor Day	0.00	0.00	0.00	0.00	0.00	0.00	NB. No activity since 2019 - kd
333 20 60 03 WASPC Traffic Safety	2,555.00	0.00	0.00	0.00	0.00	0.00	NB. No activity since 2020 - kd

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 14:49:34 Date: 10/19/2023
Page: 2

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
333 21 01 90 Coronavirus Relief Fund	305,258.27	0.00	0.00	0.00	0.00	0.00	
333 45 30 00 Library Services and Technology Act Grant	0.00	0.00	389.55	0.00	0.00	0.00	
334 04 20 00 Grant Dept of Commerce PCPU	0.00	0.00	0.00	0.00	0.00	125,000.00	Periodic Comprehensive Plan Update
334 04 20 01 Grant Dept of Commerce Climate Relisiency	0.00	0.00	0.00	0.00	0.00	400,000.00	Climate Relisiency
335 04 01 00 2021-2023 Biennium one-time allocations	0.00	47,668.00	0.00	0.00	0.00	0.00	
336 06 21 00 Criminal Justice - Pop	3,445.98	3,814.24	4,289.16	3,452.21	4,633.00	4,997.00	ST shared rev est
336 06 26 00 Criminal Justice - Spe	12,333.05	13,581.46	15,208.12	12,193.76	16,345.00	17,753.00	ST shared rev est
336 06 42 00 Cannabis Excise Tax Distribution	11,861.68	36,118.92	55,565.48	43,719.62	48,000.00	54,000.00	2023 projection matches 2022 actual - kd
336 06 51 00 DUI - Cities	1,598.81	1,898.73	1,429.21	461.03	1,500.00	1,500.00	NC. 5 year avg = \$1,590 - kd
336 06 94 00 Liquor Board Excise Ta	69,333.80	81,214.34	88,236.52	68,999.37	88,288.00	95,075.00	ST shared rev est
336 06 95 00 Liquor Board Profits	88,296.61	90,859.82	96,791.13	73,801.21	98,456.00	99,283.00	ST shared rev est
337 00 00 01 Timber Excise Tax-Local Grants,Entitlements And Other Payments	9.41	13.29	6.83	11.55	15.00	15.00	NC - kd
337 00 00 02 LIFT-Local Grants,Entitlements & Other Payments	870,392.78	0.00	0.00	0.00	0.00	0.00	
337 00 00 03 Local Grants, Entitlements & Other Payments	3,548.40	0.00	0.00	0.00	3,300,000.00	0.00	NB no activity planned for 2024. Kramer reimbursement expected in 2023 kd
330 Intergovernmental Revenues	1,368,633.79	275,168.80	261,916.00	202,638.75	3,557,237.00	797,623.00	
341 81 00 00 Data/Word Processing,Printing,Duplicating&IT Svcs	0.00	17.00	15.45	11.98	25.00	25.00	NC - kd
341 81 00 01 Photocopies-LLML	408.85	602.65	1,386.20	1,515.80	1,000.00	1,000.00	NC - kd
341 91 00 00 Election Candidate Filing Services	0.00	0.00	0.00	0.00	0.00	0.00	NB - kd
341 93 00 00 Custodial/Janitorial/Maintenance/Buildi ng Security Services	8,680.14	17,910.89	19,146.71	11,360.21	5,000.00	5,000.00	NC - recreation support provided by city - kd
342 10 00 00 Law Enforcement Services	20.00	2,408.90	21,426.57	37,462.44	3,500.00	53,000.00	ILA for school resource officer w/ CVSD - kd
342 40 00 00 Protective Inspection Outside Services	15,031.36	12,512.00	1,103.00	0.00	10,000.00	0.00	NB - no activity in 2023 - kd
343 70 00 00 Garbage/Solid Waste Services	22,610.13	23,010.02	28,104.61	25,238.12	25,000.00	28,000.00	On pace for 2022 collection - kd
345 70 00 00 Information Services	1,888.35	296.80	0.00	0.00	0.00	0.00	NB - no activity in 2022 or 2023 - kd
345 81 00 00 Zoning & Subdivision Services	37,398.65	70,064.05	106,589.05	58,916.30	60,000.00	84,000.00	5 year avg = \$61K; 3 year avg = \$79K; proposed 20% increase in fees - lk cost recovery

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 14:49:34 Date: 10/19/2023

Page: 3

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
345 83 00 00 Plan Checking	68,669.15	87,568.65	74,703.85	72,081.10	80,000.00	84,000.00	5 year avg = \$77K; 3 year avg = \$77K; proposed 20% increase in fees - lk cost recovery
345 83 00 01 Plan Checking Outside Services	10,735.00	46,632.50	54,762.50	34,586.64	60,000.00	48,000.00	5 year avg= \$31K; 3 year avg = \$46.6K; proposed 20% increase in fees - lk cost recovery
340 Charges For Services	165,441.63	261,023.46	307,237.94	241,172.59	244,525.00	303,025.00	
353 10 00 00 Traffic Infraction Penalties	71,735.53	48,555.51	27,881.38	17,865.65	50,000.00	18,000.00	Steady decline since 2020 - kd
359 70 00 00 Library Fines	104.81	49.08	41.04	0.00	0.00	0.00	
359 70 00 01 Lost/replacement Of Li	30.68	119.00	59.00	43.00	150.00	150.00	NC - kd
359 70 00 02 Lost Or Unuseable Mate	1,906.40	2,121.12	2,824.87	2,141.20	2,000.00	2,000.00	NC - kd
350 Fines & Penalties	73,777.42	50,844.71	30,806.29	20,049.85	52,150.00	20,150.00	
361 11 00 00 Investment Interest	18,816.90	7,775.57	67,331.74	167,673.51	25,391.00	78,000.00	Interest rates rebounded in 2022 and continue to outperform exptectations. Anticipate some regression in 2024 - kd
361 40 00 00 Sales Tax Interest	5,522.68	2,919.35	5,696.47	13,161.09	4,000.00	8,000.00	Interest rates rebounded in 2022 and continue to outperform exptectations. Anticipate some regression in 2024 - kd
361 40 00 01 Other Interest Earning	626.31	117.26	2,550.52	4,745.71	500.00	4,000.00	Collected on amounts held at County prior to disbursements - kd
362 00 00 05 Space And Facilities Rentals (Short-Term)	1,125.00	6,786.25	7,842.50	13,285.00	10,000.00	10,000.00	NC - kd
367 00 00 00 Contributions from Nongovernmental Sources	0.00	0.00	0.00	2,107.22	0.00	0.00	NB
367 11 01 01 Donations-LLML	2,857.88	37.90	1,094.26	298.80	1,000.00	1,000.00	NC - kd
367 19 00 00 Donations-Other	90,200.00	0.00	200.00	550.00	0.00	0.00	NB
367 19 00 04 Donation-Arboretum	0.00	0.00	0.00	0.00	0.00	0.00	NB
369 20 00 00 Unclaimed Money & Proceeds From Sale Of Unclaimed Property	0.00	0.00	0.00	0.00	0.00	0.00	NB
369 30 00 00 Confiscated And Forfeited Property	2,057.71	0.00	295.40	3,606.14	25.00	25.00	NC. surplus revenue - kd
369 40 00 00 Judgments and Settlements	0.00	0.00	0.00	9,441.05	0.00	0.00	NB
369 81 00 00 Cash Overages/Shortage	0.00	0.00	0.00	0.00	0.00	0.00	NB
369 81 01 01 Cash Overages/Shortage-LLML	0.00	0.75	-4.25	0.75	0.00	0.00	NB
369 91 00 00 Other Miscellaneous Revenue	92,133.96	68,944.88	58,470.63	8,732.22	5,000.00	5,000.00	NC - Various vendor rebates, training reimbursements kd

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 14:49:34 Date: 10/19/2023

Page: 4

001 General Fund

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed	Comment
360 Miscellaneous Revenue	213,340.44	86,581.96	143,477.27	223,601.49	45,916.00	106,025.00	
381 20 00 00 Loan Repayment Received	0.00	0.00	0.00	615,745.00	615,745.00	0.00	NB - kd
380 Non Revenues	0.00	0.00	0.00	615,745.00	615,745.00	0.00	
395 10 00 00 Proceeds From Sales Of Capital Assets	7,713.75	352,101.99	8,882.50	8,741.90	2,000.00	2,000.00	NC - kd
395 20 00 01 Compensation For Loss/Impairment Of Capital Asset	0.00	0.00	0.00	0.00	0.00	0.00	NB
390 Other Revenues	7,713.75	352,101.99	8,882.50	8,741.90	2,000.00	2,000.00	
397 76 00 01 Transfer In Orchard Park	0.00	413.29	0.00	0.00	0.00	0.00	
397 76 00 38 Transfer In Trailhead Improvements Project Fund	0.00	0.00	750,000.00	0.00	0.00	0.00	
397 Transfers In	0.00	413.29	750,000.00	0.00	0.00	0.00	
TOTAL REVENUES:	12,630,436.46	15,719,598.10	18,306,455.07	14,675,420.69	19,768,736.00	19,574,962.00	