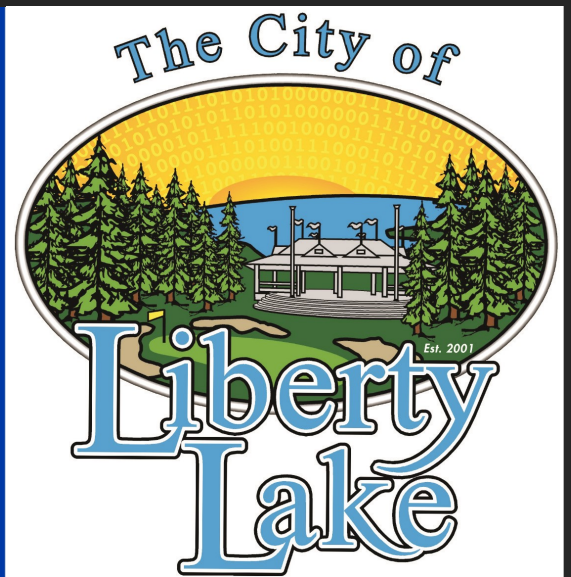




FISCAL YEAR 2021 BUDGET

PRESENTED BY MAYOR SHANE BRICKNER



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CITY OF LIBERTY LAKE

Office of the Mayor

October 20th, 2020

City Council and Liberty Lake Residents,

Who would have thought on January 1, 2020 we would be facing one of the most challenging years of our lifetime? We ended 2019 with a water boil order in place, then moved into 2020 quickly facing COVID-19, some staff changes, and some serious divide throughout the country. Despite all these major roadblocks, what we did not do is waiver in our promise to the community and the city staff that we would be united, working together to make sure our beautiful community thrived during these challenging times. We all rolled up our sleeves and jumped in to do our individual parts, making sure we as a city came through 2020 and will move into 2021, ready on all fronts. When COVID hit, we reacted swiftly, working with citizens and local businesses alike to make sure we got through this together. You, as citizens, stepped up to support our local businesses, our staff worked extremely hard, and our city council worked hard to make sure they were making the best decisions possible. They started discussions on master plans for pedestrian crossings, plans on what to do with our existing facilities/land, and looked at what our community and staffing needs will be not for just now but for the bigger picture of full grow out. This is the proactive approach I had hoped for and you all responded, working together to make it happen.

Now it is time to look forward to the future of our community and continue to have that proactive mindset, not waiting for items to trigger our action but to have a strong plan in place. We need to look forward and not get caught up looking in the rearview mirror at what was, but to rather focus on what will be. It gives me great honor to roll out our 2021 budget.

The 2021 budget has some conservative projections as we want to stay proactive.

Highlights include:

- Adding another police officer in order to stay ahead of the crime rates and keep our community in the top 10 safest cities to live
- Working through the Master Plan on pedestrian crossings and traffic improvements to keep our community safe. The items include speed reading signs in high traffic areas, and traffic lights throughout Country Vista west of Liberty Lake Road to help keep our residents and students who will be attending Ridgeline High School safe
- As a City, we are working diligently along with our partners and WSDOT to ensure that the overpass funding is secured. The Henry Road overpass funding from the state is more critical than ever. I would be remiss not to mention that you as a citizen can contact your representatives in Olympia and advocate for this project.
- Addressing the needs for Operations and Maintenance in order to support their staff's response to our continued growth.
- Getting started on the Trailhead Golf Course building/facility development, utilizing the grounds to the best of its ability
- Continuation of the Harvard Bridge widening project and westbound on ramp modifications which should be wrapped up early to mid 2021.
- Maintaining our facility and fleet services while looking at our facilities and asking ourselves "Do they meet the needs for our community now and into the future?"
- Getting back to having our wonderful events throughout our community whenever possible
- Continuation on improvements towards citizen engagement and a city marketing piece (helping bring good businesses into our community) and
- A continuation of projects we had to postpone from 2020, rolling them into 2021

Additionally, I would be remiss in not discussing some of the staffing transitions that we have had to make in 2020 and how we are shaping up for 2021. We said goodbye to some exceptional staff, (Rudy) and have had a few other staff retire or move on (Brian/Barb/Anita/Mic). With that being said we will be starting 2021 with a new Police Chief who will take the "baton" from what Chief Asmus built. I really want to thank all of our staff who have moved on to new and exciting opportunities for their service; I am and extremely grateful for everything they have all done.

I would like to end this 2021 Budget Release with this quote:

"Those that say they can and those that say they can't are both right."

Confucius

CITY OF LIBERTY LAKE



Elected Officials

Shane Brickner
Mike Kennedy
Dan Dunne
Hugh Severs
Odin Langford
Phil Folyer
Annie Kurtz
Cristella Kaminskis

Mayor
Mayor Pro Tem
Council Member
Council Member
Council Member
Council Member
Council Member
Council Member



Document prepared by:
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LIBERTY LAKE

Our HOME, Our COMMUNITY

We are a thriving and welcoming community known for our outstanding volunteers, schools, and businesses. We are proud of our abundant parks, trails, summer events, and farmers market. And we are most proud of what makes Liberty Lake truly shine – our people.

Our COMMUNITY VISION

Liberty Lake is a safe, family-friendly and engaged community. We are known for our great civic pride, quality recreational and educational opportunities, and abundant trails and green space. Our business environment supports a diverse, sustainable, and financially secure economic base.

Our MISSION

- Serving with Integrity
- Partnering with Residents & Businesses
- Preserving Quality of Life, Economic Vitality & Sense of Community

Our VALUES

INTEGRITY

PARTNERSHIP

CIVIC PRIDE

COMMUNITY INVESTMENT

FAMILY-CENTERED ACTIVITIES

QUALITY OF LIFE

FINANCIAL SUSTAINABILITY

ENVIRONMENTAL SUSTAINABILITY



VIBRANT ECONOMY &
BUSINESS ENVIRONMENT



SAFE, ACTIVE &
ENGAGED COMMUNITY



SUSTAINABLE
RESOURCES



QUALITY FACILITIES &
INFRASTRUCTURE

Our INVITATION

The City of Liberty Lake has a strong mayor-council form of government. As citizens of Liberty Lake, you are encouraged to be active in our proceedings, and attend our bimonthly City Council meetings on every first and third Tuesday at 7PM at City Hall.

For more information, we welcome you to call our Administrative Services at (509)755-6700, Monday-Friday from 8AM-5PM.

PLEASE VISIT OUR WEBSITE AT: **LIBERTYLAKewa.GOV**





VIBRANT ECONOMY & BUSINESS ENVIRONMENT

GOALS:

- Thriving businesses
- Investment in community
- Positive partnerships
- Diverse economic base
- Sustainable revenue stream



SAFE, ACTIVE & ENGAGED COMMUNITY

GOALS:

- Progressive community engagement & information exchange
- Lifelong activities & educational opportunities
- Proactive policing & public safety
- Connected & vibrant community
- Equitable services

Our

LIBERTY LAKE

16%
DEDICATED
OPEN SPACE

10
GOATS

35
MILES OF TRAILS

56%
BUILT TO
CAPACITY

400
GOLF CARTS

43
PAVILION EVENTS
ANNUALLY

BASED ON OUR CURRENT
GROWTH RATES, THE CITY IS
FORECASTED TO BE FULLY
BUILT OUT BY THE YEAR 2042



SUSTAINABLE RESOURCES

GOALS:

- Diversified revenue stream
- Fiscally prudent financial policies
- Strategic asset management
- Investment in employees
- Focus on core services first:
 - Public health
 - Safety
 - Welfare
 - Community priorities



QUALITY FACILITIES & INFRASTRUCTURE

GOALS:

- High quality city facilities that meet the needs of our growing community
- Efficient & effective operations & maintenance
- Financially sound capital investment for:
 - Trails, parks & open space
 - Multi-modal transportation network
 - Equipment
 - Bridging I-90



Relevant Strategies:	Investments:
Simplify development regulations & permitting process	PEBS staffing levels support continual process improvements
	PEBS professional service budget includes \$26K for credit card fees associated with on-line permitting
Business Recruitment & Expansion	Executive budget includes funding for membership in Greater Spokane Inc, Spokane Valley Chamber of Commerce, Inland Northwest Partnership & Visit Spokane
	Funding for Marketing, Communication, Event Resources, & related professional services
	PEBS staffing levels support engagement with economic development partners & support functions in recruitment



Relevant Strategies:	Investments:
Develop Capital Facilities Plan	PEBS staffing level supports updating of Capital Facilities Plan
	PEBS staffing level supports project management of capital facilities projects
	O & M staffing levels & CFP funding in budget to support the implementation of the buildout of the public works yard, facility upgrades and infrastructure maintenance and enhancement projects, as reflected in the Capital facilities plan



Relevant Strategies:	Investments:
Provide Clean, Safe & Secure Parks & Open Space	LLPD budget includes \$66K in overtime funding to allow shift coverage and additional patrols
	O & M staffing levels support providing clean & well-maintained parks & open space
Utilize Park Facilities to Maximize Public Use & Sense of Community	O & M staffing levels include support for community events
Communicate, Connect & Engage with the Public	Library staffing level supports maintaining social media, updating and revising library website, and creating a monthly newsletter
	O & M staffing levels support social media & website engagement strategies
Maintain & Expand Extensive Trail System to Provide Connectivity & Promote Active Lifestyle	O & M staffing levels support maintenance of trail system
	CFP includes funding Henry Road Overpass (multi-million, multi-year investment)
	CFP includes \$90K investment in a Pedestrian Crossing
	CFP includes \$175K investment in a sidewalk gap between Caufield & Aladdin
	CFP includes \$25K investment in Sidewalk Master Plan
Enrich & Enhance Intellectual, Cultural, & Creative Opportunities through Liberty Lake Library	Library budget includes \$9K for programming, \$13K for databases and online resources, and \$46K for the library's print and digital collections
	Library staffing level supports circulation functions, maintaining the level of programming for all ages, and collection development and maintenance activities
	Library budget includes \$5K for capital needs, including technology improvements
	Budget includes funding Public Art at \$24,500 to provide projects for the community and continue seeking sponsorship opportunities



Relevant Strategies:	Investments:
Implement & Refine Asset Management Plan	Finance & Admin budget includes software enhancements & staff training
	LLPD budget includes the replacement of (3) computers w/ outdated systems
	LLPD budget includes the replacement of previous X26 TASER Platform with updated TASER 7 equipment
	CFP includes \$440K investment in facilities asset management
Implement Asset Management Funding Strategy	LLPD budget includes vehicle purchase in the amount of \$55K as part of the rotation plan
	CFP includes \$274K investment in equipment replacement
Develop & Implement Financial Management Plan	City exceeds minimum cash reserve requirements
	City is debt free going into 2021
Invest in Employees	Budget reflects competitive employee salaries & benefits
	Finance & Admin staffing levels support Human Resource functions & staff training
	Library budget includes \$1,000 for staff travel, training and education
	Library budget includes medical benefits for 30-hour part-time staff
	PEBS budget includes \$4,200 for staff travel, training and education
	LLPD budget includes \$22K for staff travel, training and education
	LLPD budget includes replacement for patrol position (Ray Retirement)

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

City of Liberty Lake Planning Commission: is the advisory committee which studies and makes recommendations to the Mayor and City Council for Liberty Lake's future growth through continued review of the City's comprehensive land use plan, zoning code (or development regulations), shoreline management, environmental protection, transportation system, capital improvements and other matters as directed by the City Council. Members of the Planning Commission shall be nominated by the Mayor and confirmed by a majority vote of at least four (4) members of the City Council. Planning Commissioners shall be selected without respect to political affiliations and shall serve without compensation. The Planning Commission shall consist of seven voting (7) members, with up to 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, Art and Recreation Commission: reviews and makes recommendations concerning recreation program offerings of the City; oversees 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 oversees the Urban Forestry Program; reviews and makes recommendations regarding the implementation of the City Parks, Recreation and Open Space Plan; reviews art, recreation 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, Art and Recreation Commission is comprised of eight (8) members who are appointed by the Mayor and approved by the City Council. They do not receive compensation for their services.

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

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

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

Liberty Lake Lodging Tax Advisory Committee: is 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.

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

City of Liberty Lake Planning Commission:

Full Time Members - Voting

Richard Siler (City Resident) - **Commission Chair**

Charles Matthews (City Resident) - **Commission Vice-Chair**

Jesse Fox (City Resident)

Joe Mann (City Resident)

Jamie Baird (City Resident)

Joshua McKee (City Resident)

Paul Brown (City Resident)

Adjunct Member(s) - Non Voting

Kate Laven (City Resident)

Shelli Dickinson (City Resident)

Liberty Lake Civil Service Commission

Crystal Rodgers

Casey Mason

Vacant

Liberty Lake Library Board of Trustees:

Mindy Howe

Tom Pauley

Sandi Bishop

Sharon Carvo

Tim Olsen

Liberty Lake Salary Commission:

Joan Wissmann

James Baumker

Holly Woodruff

Liberty Lake Lodging Tax Advisory Committee:

Mayor Shane Brickner
City of Liberty Lake

Ranjit Gara
Best Western

Kendall Densley
Quality Inn

David Himebaugh
Spokane Valley HUB

Shannon Deonier
Liberty Lake Community Theatre

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

City of Liberty Lake Parks and Art Commission:

Full Time Members - Voting

Laina Schutz, Chair (At Large)

David Himebaugh, Vice Chair (Pavillion Park)

Kate Laven (Orchard Park)

Tom Sahlberg, (Orchard Park)

Tom Stanley (Pavilion Park)

Laura Frank (Rocky Hill Park)

Tom Chamberlain (Rocky Hill Park)

Adjunct Members

Bob Schneidmiller (Community Wide)

Srikar Surapaneni (Student Commissioner)

Liberty Lake Youth Commission:

Chloe Bryntesen

Natalie Alva

Savannah Pratt

Maci Young

Ben Hadley

Cooper Young

Sara Pecha

Garrett Packebush

Thomas Dunn

BUDGET GUIDE

2021



CITY OF LIBERTY LAKE



Budget Process

Purpose

The City of Liberty Lake's budget seeks to achieve the 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.

As mandated by RCW 35.33, the Mayor is required to submit estimated revenues and expenditures to the City Council on or before the first Monday in October. 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 2021, the City will use twenty-six (26) 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.

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 Capital, Tourism Promotion Area, Restricted Reserve, City LL Land LTGO Bond, REET 1 Capital Projects, REET 2 Special Capital Projects, Street Capital Projects, Orchard Park Capital, Henry Road Project, Harvard Road Mitigation, Municipal Library Capital, Police Capital, Underground Utility, Building Contingency, Municipal Facilities Master Plan, Community Messaging, Stormwater Utility, Aquifer Protection Area, Golf Course, Medical Reimbursement, and Unemployment.

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 April 7, 2020. 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.
 - The City Treasurer shall submit a monthly report of investment holdings to the Mayor and the City Council. The City Council will be provided with quarterly reports on the City's investment strategy and performance.

- 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

The City of Liberty Lake currently uses a purchase order system for operational purchasing needs. Any purchases and contracts above a specific level are handled in accordance with state mandated purchasing practices, such as small works roster and bidding requirements.

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

General Revenue Policies

1. The City will strive to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.
2. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic activities, revenue estimates provided to the City Council shall be conservative.
3. The City will estimate its annual revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.
4. Administrative Services will project revenues for the next four years and will update this projection annually. Administrative Services will annually review and make available to the City Council an analysis of each potential major revenue source.
5. 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.

6. The City will set fees and user charges for each enterprise fund, such as the Golf Course, at a level that fully supports the total direct and indirect cost of the activity. The proposed rates shall also take into account debt service coverage commitments made by the City for the particular enterprise fund.

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. XXX
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2021 THROUGH DECEMBER 31, 2021, 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, 2021 and ending December 31, 2021.

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 October 23, 2020 and October 30, 2020 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 2021 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 2021 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 \$13,626,155 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 2021 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 2021 budget. The Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

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

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

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

PASSED by the City Council this _____ day of _____, 2020.

Mayor, Shane Brickner

ATTEST:

City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication: _____

Effective Date: _____

**City of Liberty Lake
2021 Budget Summary By Fund**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	\$ 4,704,635	\$ 7,752,405	\$ 8,032,390	\$ 4,424,650
Street Fund (Fund 110)	510,713	1,093,370	1,095,691	508,392
Parks & Arts Fund	19,195	6,650	24,500	1,345
Tourism Promotion Fund	55,514	62,200	60,000	57,714
Tourism Promotion Capital Fund	181,544	37,500	-	219,044
Tourism Promotion Area (TPA)	-	60,150	60,150	-
Restricted Reserve	1,301,492	15,000	-	1,316,492
City Land LTGO Bond Fund	-	-	-	-
REET 1 Capital Projects Fund	1,054,782	403,000	692,700	765,082
REET 2 Capital Projects Fund	1,855,981	405,000	829,300	1,431,681
Street Capital Projects Fund	269,228	200,500	85,000	384,728
Orchard Park Capital Fund	-	-	-	-
Harvard Road Bridge Widening Fund	-	-	-	-
Henry Rd Project Fund	-	364,000	364,000	-
Harvard Road Mitigation Fund	257,434	779,019	955,000	81,453
Library Capital Fund	95,507	18,950	-	114,457
Municipal Facilities Fund Master Plan	274,557	3,000	-	277,557
Police Capital Fund	57,487	600	56,894	1,193
Community Messaging Fund	91,509	1,000	-	92,509
Underground Utility Fund	104,171	26,000	-	130,171
Building Contingency Fund	138,391	1,500	125,000	14,891
Stormwater Utility Fund	128,310	175,250	256,295	47,265
Aquifer Protection Fund	250,949	141,250	207,824	184,375
Golf Operations Fund	359,810	564,650	591,411	333,049
Unemployment Fund	-	15,000	15,000	-
Health Reimbursement (Bridge) Fund	138,661	36,500	175,000	161
	<u>\$ 11,849,870</u>	<u>\$ 12,162,494</u>	<u>\$ 13,626,155</u>	<u>\$ 10,386,209</u>
Total Revenues & Expenditures		<u>\$ 24,012,364</u>		<u>\$ 24,012,364</u>

CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2021

JOB TITLE	Full Time (FT)	Part Time (PT)	# of Employees	2019 ADOPTED	2020 ADOPTED	2021 PROPOSED CHANGES	Notes:
<u>Section 2. EXECUTIVE</u>							
City Administrator	FT		1	\$119,863 - \$134,855	\$123,562 - \$139,151	\$123,562 - \$139,151	
Office Assistant	FT		1	NA	NA	\$40,149 - \$45,215	Move from Operations and Maintenance
Communications Specialist	PT		1	NA	NA	\$27.43 - \$30.89	New
<u>Section 3. ADMINISTRATIVE SERVICES</u>							
Finance Director	FT		1	\$88,092 - \$99,075	\$90,735 - \$102,182	\$90,735 - \$102,182	
City Treasurer	FT		1	\$55,390 - \$62,234	\$57,052 - \$64,249	\$57,052 - \$64,249	
City Clerk	FT		1	\$55,390 - \$62,234	\$57,052 - \$64,249	\$57,052 - \$64,249	
Accounting Technician	PT		1	NA	\$48,006 - \$54,059	\$23.08 - \$25.99	
IT Technician	FT		1	NA	\$55,390 - \$62,234	\$55,390 - \$62,234	
Human Resource Manager	FT		1	NA	NA	\$81,411 - \$91,682	
<u>Section 4. PUBLIC SAFETY</u>							
Chief of Police	FT		1	\$95,040 - \$106,900	\$97,891 - \$110,241	\$115,000	TBD
Police Records Clerk	FT		1	\$44,262 - \$49,712	\$45,590 - \$51,342	\$45,590 - \$51,342	
Part Time Office Assistant	PT		1	NA	\$19.30 - \$21.74	\$19.30 - \$21.74	
Police Officer	FT		10	\$53,688 - \$76,220	\$54,763 - \$77,744	\$55,858 - \$79,299	
Police Sergeant	FT		2	\$80,030 - \$86,638	\$81,631 - \$88,366	\$83,264 - \$90,137	
Police Detective	FT		1	\$78,126 - \$89,727	\$78,126 - \$91,519	\$78,125 - \$93,355	Upon retirement, a new detective would be assigned from one of the police officers. See Union Contract
<u>Section 5. OPERATIONS AND MAINTENANCE</u>							
Operation & Maintenance Director	FT		1	\$88,092 - \$99,075	\$90,735 - \$102,182	\$90,735 - \$102,182	
Streets Section Lead / Parks Section Lead	FT		3	\$49,358 - \$55,412	\$53,800 - \$60,588	\$53,800 - \$60,588	
Park/Streets/Facilities Maintenance	FT		12	\$33,342 - \$37,420	\$36,343 - \$40,928	\$36,343 - \$40,928	Added additional FTE
Equipment Maint Tech	FT		1	\$46,925 - \$52,728	\$48,333 - \$54,430	\$48,333 - \$54,431	
Park/Golf Maintenance Seasonal	PT		NA	\$12.00 - \$13.50	\$13.50 - \$15.21	\$13.69 - \$15.41	
Park/Streets/Facilities Maintenance	PT		NA	\$16.03 - \$17.99	\$17.47 - \$19.68	\$17.47 - \$19.68	
<u>Section 6. PLANNING, ENGINEERING & BUILDING SERVICES</u>							
Building Inspector	FT		1	\$56,201 - \$63,149	\$57,887 - \$65,190	\$57,887 - \$65,190	
Chief Building Inspector	FT		1	\$61,089 - \$68,682	\$62,922 - \$70,860	\$62,922 - \$70,860	
Temp Building/Construction Inspector	PT		1	NA	\$27.83 - \$31.34	\$27.83 - \$31.34	
Director of Planning & Engineering	FT		1	\$95,040 - \$106,900	\$97,891 - \$110,241	\$97,891 - \$110,241	
City Engineer	FT		1	\$79,040 - \$88,881	\$81,411 - \$91,682	\$81,411 - \$91,682	
Permit Technician	FT		1	\$43,222 - \$48,672	\$44,518 - \$50,135	\$44,519 - \$50,135	
Engineering Technician	FT		1	NA	NA	\$52,327 - \$58,928	
<u>Section 7. LIBRARY</u>							
Director of Library Services	FT		1	\$67,550 - \$75,942	\$69,677 - \$78,354	\$69,677 - \$78,354	
Librarian	FT		1	\$42,910 - \$48,194	\$46,772 - \$52,672	\$46,772 - \$52,673	
Librarian	PT		1	\$20.63 - \$23.17	\$22.49 - \$25.32	\$22.49 - \$25.32	
Library Clerk	PT		1	\$12.44 - \$14.00	\$13.50 - \$15.21	\$13.69 - \$15.41	
Library Technician I	PT		3	\$14.27 - \$16.01	\$15.55 - \$17.52	\$15.55 - \$17.52	
Library Associate	FT		1	\$36,400 - \$40,872	\$38,584 - \$43,452	\$38,584 - \$43,452	
Library Associate	PT		1	\$17.50 - \$19.65	\$18.55 - \$20.89	\$18.55 - \$20.89	
<u>Section 8. TRAILHEAD GOLF COURSE</u>							
Golf Professional	FT		1	\$54,334 - \$61,058	\$54,334 - \$61,058	\$54,334 - \$61,058	
Golf - PGA	PT		1	NA	\$17.47 - \$19.68	\$17.47 - \$19.68	
Pro Shop	PT		7	\$12.00 - \$13.50	\$13.50 - \$15.21	\$13.69 - \$15.41	

NOTES:

No overall salary adjustments proposed for 2021. May consider adjustments in the Spring of 2021 upon review of overall financial condition of the City.

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

Employees at top step would receive an extra floating holiday for 2021 - total of 5 days

Minimum wage increase from \$13.50 to \$13.69 for 2021.



City of Liberty Lake Citizens

Boards and Commissions

Planning Lodging Tax Advisory
Parks and Art Library Trustees
Civil Service Youth Commission
Salary

Mayor
Shane Brickner

City Council

City Administrator
Katy Allen

City Attorney
Sean Boutz

Finance

RJ Stevenson

- City Clerk
- City Treasurer
- Human Resources
- Golf - Pro Shop
- Budget
- Payroll
- Risk Management
- IT

FTE = 6

Municipal Library

Jocelyn Redel

- Administration
- Adult Services
- Youth Services
- Reference and Research
- Technical Services

FTE = 3 PT = 6

Police

TBD

- Administration
- Investigations
- Patrol
- Community Policing

31
FTE = 16

Planning/Engineering/ Building

Lisa Key

- Planning
- Building
- Engineering
- Capital Projects
- Permits
- Code Enforcement
- GMA Compliance

FTE= 6 PT = 1

Operations/ Maintenance

Jennifer Camp

- Parks
- Golf - Operations
- Streets
- Facilities
- Fleet
- Horticulture
- Administration
- Baseball/Schools

FTE= 17 PT = 23

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

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, LEVYING
THE REGULAR PROPERTY TAXES FOR THE CITY OF LIBERTY LAKE,
WASHINGTON IN SPOKANE COUNTY FOR THE YEAR COMMENCING JANUARY
1, 2021 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 2021 current expense budget of the City;

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

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

WHEREAS, the population of the City of Liberty Lake is 11,500;

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 2021 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2021 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 resolves as follows:

Section 1. 2021 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 2020 amount of **\$15,390.37** which is **.6%** for the year commencing January 1, 2021, 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 2021 calendar year.

Section 2. Notice to Spokane County. Pursuant to RCW 84.52.020, the City Clerk/Treasurer 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 Clerk/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 17th day of November, 2020

Mayor, Shane Brickner

ATTEST:

City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication:

Effective Date:

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

	2018	2019	2020	2021
	Actual	Actual	Adopted	Proposed
001 General Fund				
310 Taxes	\$ 6,070,967	\$ 6,221,266	\$ 6,135,082	\$ 6,402,500
320 Licenses & Permits	837,448	996,749	827,500	845,000
330 Intergovernmental	178,754	179,926	1,148,355	190,205
340 Charges for Services	220,547	171,490	120,750	114,025
350 Fines and Forfeitures	74,572	70,873	51,650	61,650
360 Miscellaneous Revenue	89,562	92,643	81,000	72,025
380 Non-Revenue	131,366	77,460	60,000	65,000
390 Operational Transfers	49,245	6,529	1,200	2,000
Total of General Fund	\$ 7,652,462	\$ 7,816,936	\$ 8,425,537	\$ 7,752,405

	2018	2019	2020	2021
	Actual	Actual	Adopted	Proposed
All Other Funds				
110 Street Operations Fund	\$ 1,517,163	\$ 1,109,418	\$ 1,075,210	\$ 1,093,370
111 Parks & Arts Fund	-	35,281	35,500	6,650
115 Tourism Promotion Fund	57,934	76,578	62,200	62,200
116 Tourism Promotion Capital Fund	38,797	53,793	37,500	37,500
117 Tourism Promotion Area (TPA)	39,475	80,844	60,150	60,150
120 Restricted Reserve	30,926	23,180	15,000	15,000
214 City Land LTGO Bond Fund	161,520	161,520	80,760	-
310 Capital Projects Fund	613,779	736,020	2,212,500	403,000
311 Special Capital Projects Fund	540,417	445,523	1,651,500	405,000
312 Street Capital Projects Fund	806,078	524,058	989,000	200,500
314 Orchard Park Capital Fund	3,062,832	1,094,582	1,000,500	-
318 Harvard Road Bridge Widening Fund	983,066	17,005	-	-
319 Henry Rd Project	-	-	1,537,822	364,000
320 Harvard Road Mitigation Fund	228,713	161,754	211,500	779,019
330 Library Capital Fund	17,593	2,829	19,458	18,950
331 Municipal Facilities Fund Master Plan	6,782	8,155	5,500	3,000
334 Police Capital Fund	1,118	1,370	1,200	600
335 Community Messaging Fund	41,436	2,064	1,400	1,000
336 Underground Utility Fund	26,286	26,981	26,500	26,000
337 Building Contingency Fund	2,555	3,122	3,000	1,500
410 Stormwater Utility Fund	79,660	82,859	79,000	175,250
411 Aquifer Protection Fund	53,720	58,006	53,500	141,250
420 Golf Operations Fund	609,812	682,953	578,100	564,650
501 Unemployment Fund	12,521	14,561	20,000	15,000
502 Health Reimbursement (Bridge) Fund	177,592	33,209	32,000	36,500
Total Revenues for All Other Funds	\$ 9,109,776	\$ 5,435,664	\$ 9,788,800	\$ 4,410,089

GRAND TOTAL FOR ALL FUNDS \$ 16,762,238 \$ 13,252,601 \$ 18,214,337 \$ 12,162,494

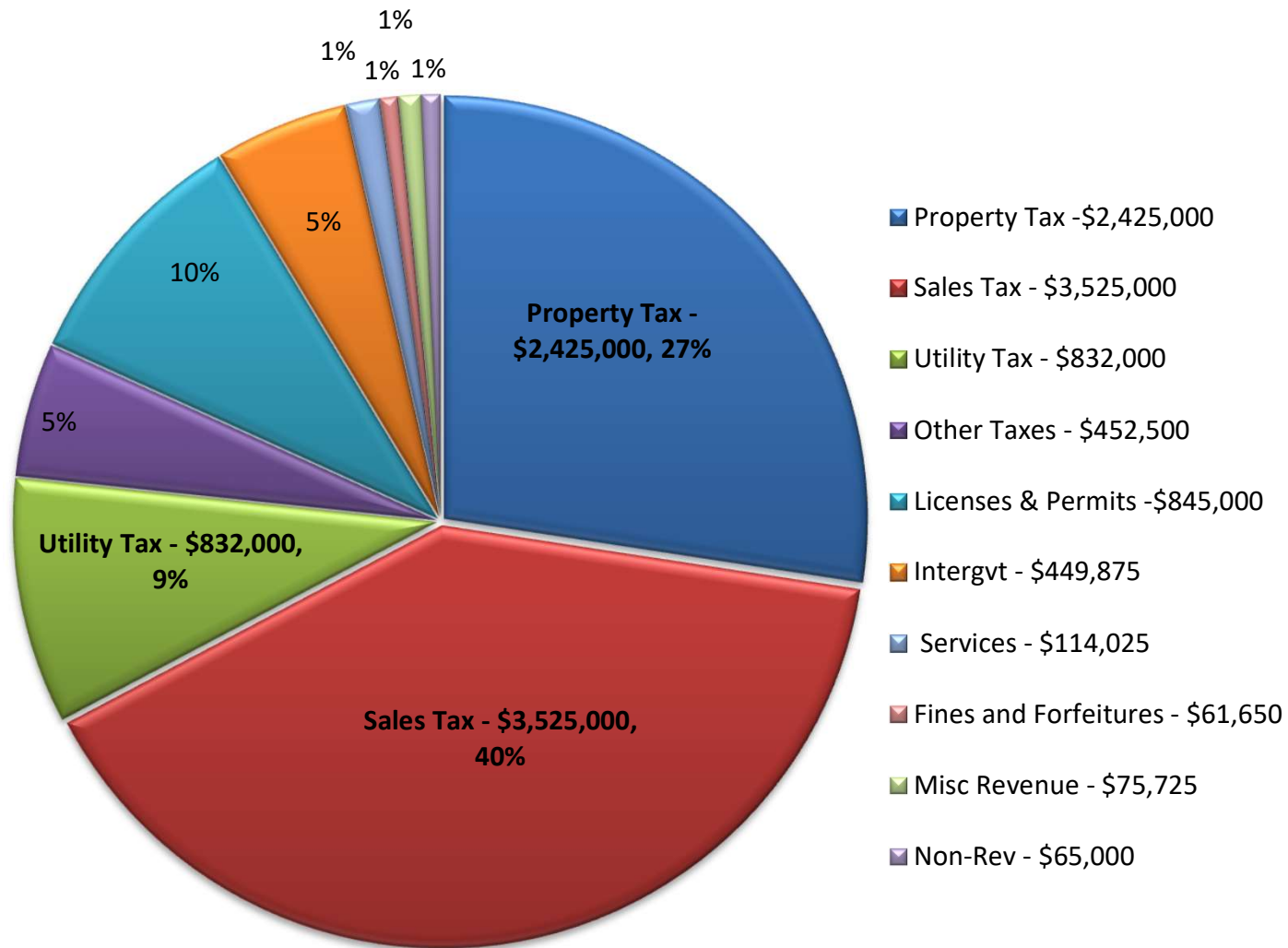
**City of Liberty Lake
Budget Summary by Expenditures**

	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed
001 General Fund				
511 Legislative	\$ 65,534	\$ 76,216	\$ 117,832	\$ 122,716
513 Executive	276,356	303,872	300,806	453,286
514 Finance	695,967	763,733	1,194,931	950,212
515 Legal	67,000	66,000	66,000	66,000
519 Central Services	1,337,650	1,659,606	681,293	131,959
521 Law Enforcement	2,121,982	2,295,278	2,644,148	2,907,022
558 Planning & Engineering	551,698	671,012	750,974	701,472
572 Library	481,784	482,470	601,487	599,721
576 Operations & Maintenance	2,445,666	1,990,689	2,098,695	2,035,002
580 Non Expenditures	127,614	77,460	60,000	65,000
Total of General Fund	\$ 8,171,253	\$ 8,386,335	\$ 8,516,166	\$ 8,032,390

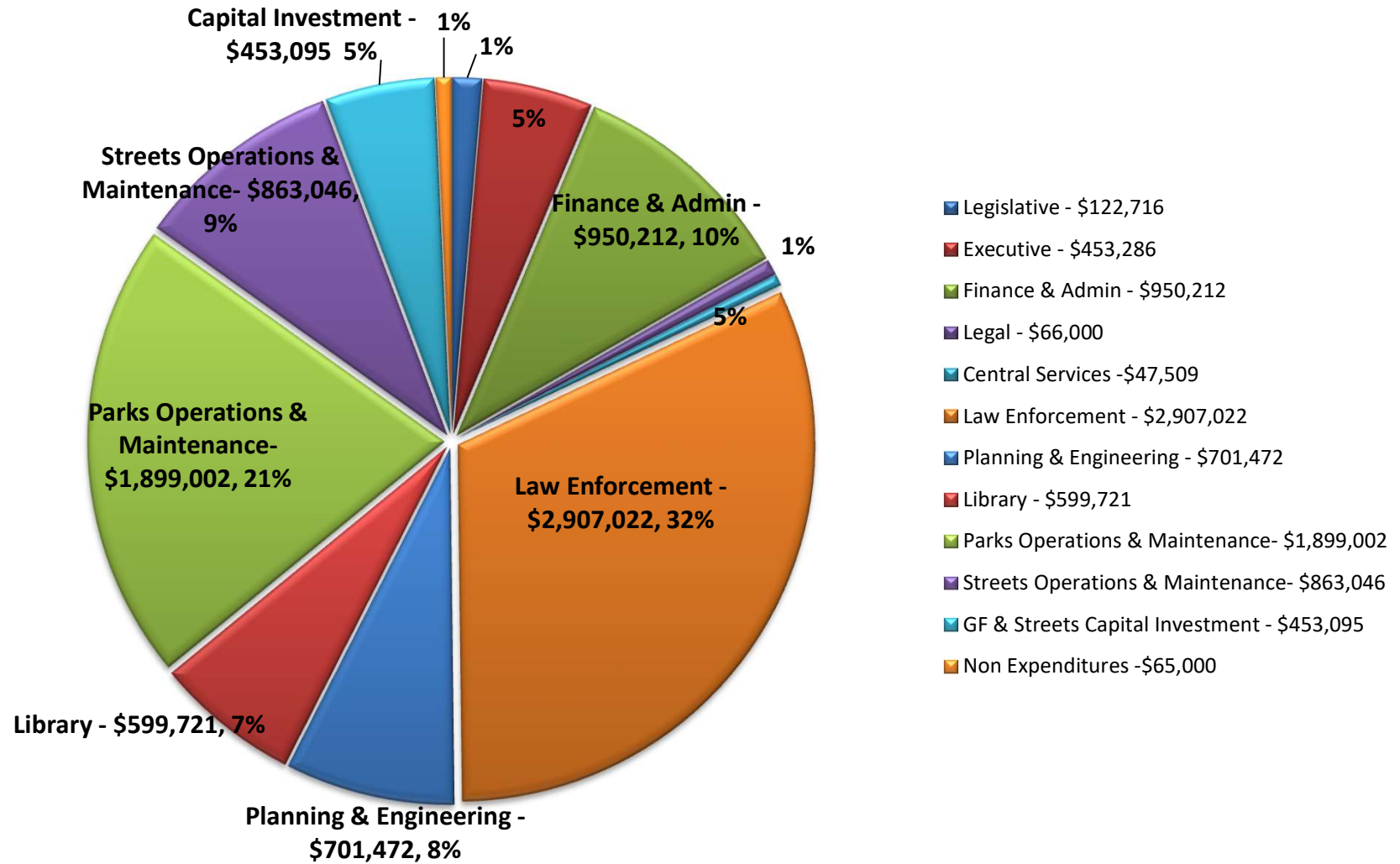
	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed
All Other Funds				
110 Street Operations Fund	\$ 1,518,076	\$ 973,990	\$ 1,230,931	\$ 1,095,691
111 Parks & Arts Fund	-	17,258	53,000	24,500
115 Tourism Promotion Fund	58,500	53,000	62,000	60,000
116 Tourism Promotion Capital Fund	-	-	-	-
117 Tourism Promotion Area (TPA)	44,206	60,100	60,150	60,150
120 Restricted Reserve	-	-	-	-
214 City Land LTGO Bond Fund	161,520	161,520	80,760	-
310 Capital Projects Fund	1,550,000	728,017	697,000	692,700
311 Special Capital Projects Fund	1,550,000	223,356	800,000	829,300
312 Street Capital Projects Fund	692,468	609,981	925,000	85,000
314 Orchard Park Capital Fund	2,473,689	1,676,943	1,012,562	-
318 Harvard Road Bridge Widening Fund	16,263	666,680	-	-
319 Henry Rd Project	-	-	1,537,822	364,000
320 Harvard Road Mitigation Fund	75,000	437,190	380,000	955,000
330 Library Capital Fund	-	31,940	60,000	-
331 Municipal Facilities Fund Master Plan	6,909	18,191	100,000	-
334 Police Capital Fund	-	-	60,000	56,894
335 Community Messaging Fund	3,006	-	-	-
336 Underground Utility Fund	-	-	-	-
337 Building Contingency Fund	-	-	125,000	125,000
410 Stormwater Utility Fund	98,507	69,511	126,964	256,295
411 Aquifer Protection Fund	4,042	29,178	81,850	207,824
420 Golf Operations Fund	540,991	668,700	587,966	591,411
501 Unemployment Fund	12,521	14,561	20,000	15,000
502 Health Reimbursement (Bridge) Fund	28,309	34,766	175,000	175,000
Total Expenditures for All Other Funds	\$ 8,834,005	\$ 6,474,880	\$ 8,176,005	\$ 5,593,765

GRAND TOTAL FOR ALL FUNDS \$ 17,005,258 \$ 14,861,215 \$ 16,692,171 \$ 13,626,155

2021 Proposed Operating Revenue \$8,845,775

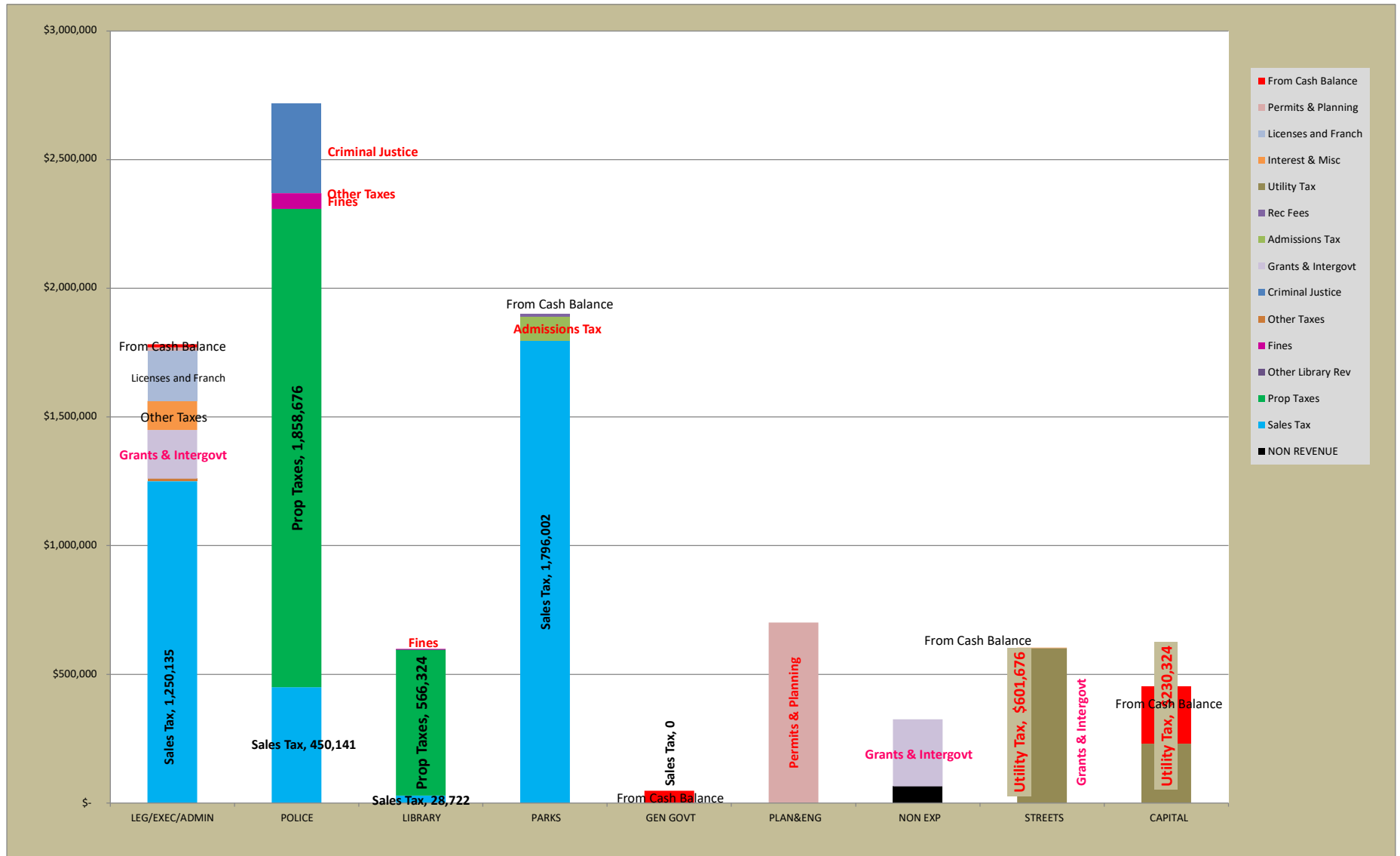


2021 General/Streets Proposed Expenditures \$9,128,081



General Fund Expenditures by Revenue Source for 2021 Budget

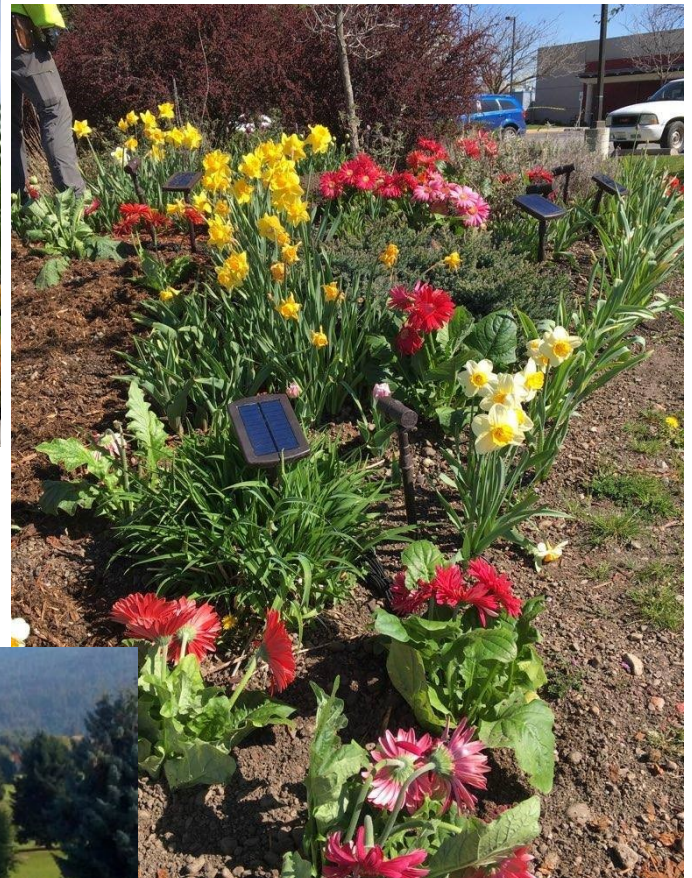
Graph presents which revenue sources pay for each service the City provides.



Red lettered categories are designated by state or City Ordinance to be spent in this category

GENERAL FUND

2021



**Legislative
General Fund 001**

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ 33,609	\$ 33,600	\$ 60,480	\$ 60,480	0%
Benefits	2,891	2,999	4,852	4,868	0%
Supplies	1,603	948	3,000	1,500	-50%
Services & Charges	27,242	38,669	49,500	55,868	# 13%
Capital Outlay	189	-	-	-	
Legislative Total	\$ 65,534	\$ 76,216	\$ 117,832	\$ 122,716	4%

Legislative costs are expenditures associated with City Council activities.

Notes

Services & Charges

2021 includes \$20K for 2021 Elections Costs, \$10K for Council Advisory services, \$8K for AWC Membership \$2K for NLC Membership and \$14K for Council travel costs.

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

Time: 11:51:56 Date: 10/16/2020
Page: 1

001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
513 10 10 01 Mayor-Salaries & Wages	15,000.00	15,000.00	15,000.00	20,250.00	27,000.00	27,000.00	
513 10 10 02 Executive-Salaries & Wages	132,489.72	133,814.64	134,854.56	104,363.10	139,151.00	210,286.00	Move front desk frm OPS to Exe,add PT Communications Specialist
010 Salaries and Wages	147,489.72	148,814.64	149,854.56	124,613.10	166,151.00	237,286.00	
513 10 20 01 Executive-Social Security & Medicare	3,051.57	3,078.43	3,093.24	3,063.60	4,021.00	4,818.00	
513 10 21 05 Executive-Retirement	16,892.40	17,061.36	17,193.96	13,306.32	17,742.00	26,968.00	
513 10 22 04 Executive-Medical/Life/LTD	17,585.75	13,031.62	13,181.27	9,264.62	13,276.00	19,666.00	
513 10 23 02 Executive-Labor & Industries	247.06	258.79	267.58	260.46	380.00	628.00	
513 10 24 01 Paid Family And Medical Leave-Mayor	0.00	0.00	22.08	29.75	40.00	40.00	
513 10 24 02 Paid Family And Medical Leave-Executive	0.00	0.00	195.37	153.45	196.00	300.00	
513 10 28 00 HRA VEBA-Executive	800.00	3,000.00	3,000.00	3,000.00	3,000.00	7,080.00	
020 Personnel Benefits	38,576.78	36,430.20	36,953.50	29,078.20	38,655.00	59,500.00	
513 10 31 00 Executive Supplies	724.90	1,178.92	1,112.27	3,085.00	1,000.00	3,000.00	Based on Actual. Moved Office Assistant to Exec from Parks.
513 10 31 01 Executive Event & Meeting Expenses	39.26	100.00	0.00	0.00	0.00	0.00	
030 Supplies	764.16	1,278.92	1,112.27	3,085.00	1,000.00	3,000.00	
513 10 41 00 Executive-Professional Services	13,459.44	17,741.85	34,065.93	17,901.15	15,000.00	80,000.00	\$15K Svcs needed to perform City functions such as hiring a lobbyist or guidnace on infrastructure conditions,\$65K Community Engagement and Marketing.
513 10 41 01 Executive Professional Services-Public Information	0.00	0.00	4,800.00	0.00	5,000.00	5,000.00	Public Outreach
513 10 42 00 Executive - Communications	1,200.00	1,200.00	1,200.00	773.21	1,200.00	800.00	Allen Stipend and Mayor Cell Phone
513 10 43 00 Executive Travel-Lodging,Meals,Mileage	4,499.40	6,206.69	7,634.27	3,548.93	7,000.00	7,000.00	Travel for Allen and Mayor. AWC Conf in Spokane. Travel includes regional mtgs and legislative mtgs in Olympia
513 10 49 00 Dues,Subscriptions,Mbrships	6,124.47	9,889.16	7,695.00	5,680.00	7,000.00	7,000.00	Includes SRTC Dues, reg. for meetings and conferences.
558 70 41 00 Econ. Dev. - Advertising	17,545.00	19,225.00	24,277.50	12,250.00	18,500.00	15,000.00	\$15K - Splash
558 70 49 00 Econ. Dev. - Dues/memberships	30,660.00	35,570.00	36,279.00	25,000.00	40,500.00	37,500.00	\$25K - GSI \$12,500 - Valley Chamber
040 Services	73,488.31	89,832.70	115,951.70	65,153.29	94,200.00	152,300.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
594 13 64 00 Executive-Furniture,Computers&Equip	244.02	0.00	0.00	2,524.11	800.00	1,200.00	New computer and hardware for Public Relations Officer
060 Capital Outlays	244.02	0.00	0.00	2,524.11	800.00	1,200.00	
513 Executive	260,562.99	276,356.46	303,872.03	224,453.70	300,806.00	453,286.00	
TOTAL EXPENDITURES:	260,562.99	276,356.46	303,872.03	224,453.70	300,806.00	453,286.00	
FUND GAIN/LOSS:	-260,562.99	-276,356.46	-303,872.03	-224,453.70	-300,806.00	-453,286.00	

**Executive
General Fund 001**

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ 148,815	\$ 149,855	\$ 166,151	\$ 237,286	43%
Benefits	36,430	36,954	38,655	59,500	54%
Supplies	1,279	1,112	1,000	3,000	200%
Services & Charges	89,833	115,952	94,200	152,300	62%
Capital Outlay	-	-	800	1,200	50%
Executive Total	\$ 276,356	\$ 303,872	\$ 300,806	\$ 453,286	51%

Executive costs are expenditures associated with Mayor and City Administrator activities.

Notes

Salaries & Wages

Move Office Assistant from OPS to Executive. Propose a 20 hr a week Communication Specialist to oversee City marketing, communication, and community event support.

Services & Charges

Includes economic development services thru GSI (\$25K) and Valley Chamber (\$10K). Also includes \$15K for The Splash Lookout monthly article. Estimate \$65K related to professional services for City Marketing, and Community Engagement. \$15K for Professional services such as lobbyist and other unforeseen expenses. In the past this included analysis on City facilities and solid waste agreement.

Position Summary	2018	2019	2020	2021	% Change
<u><i>Elected</i></u>					
Mayor	1	1	1	1	
<u><i>Full Time</i></u>					
City Administrator	1	1	1	1	
Office Assistant	0	0	0	1	
Total FTE Positions	1	1	1	2	100%
<u><i>Part Time</i></u>					
Communications	0	0	0	0.5	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
513 10 10 01 Mayor-Salaries & Wages	15,000.00	15,000.00	15,000.00	20,250.00	27,000.00	27,000.00	
513 10 10 02 Executive-Salaries & Wages	132,489.72	133,814.64	134,854.56	104,363.10	139,151.00	210,286.00	Move front desk frm OPS to Exe,add PT Communications Specialist
010 Salaries and Wages	147,489.72	148,814.64	149,854.56	124,613.10	166,151.00	237,286.00	
513 10 20 01 Executive-Social Security & Medicare	3,051.57	3,078.43	3,093.24	3,063.60	4,021.00	4,818.00	
513 10 21 05 Executive-Retirement	16,892.40	17,061.36	17,193.96	13,306.32	17,742.00	26,968.00	
513 10 22 04 Executive-Medical/Life/LTD	17,585.75	13,031.62	13,181.27	9,264.62	13,276.00	19,666.00	
513 10 23 02 Executive-Labor & Industries	247.06	258.79	267.58	260.46	380.00	628.00	
513 10 24 01 Paid Family And Medical Leave-Mayor	0.00	0.00	22.08	29.75	40.00	40.00	
513 10 24 02 Paid Family And Medical Leave-Executive	0.00	0.00	195.37	153.45	196.00	300.00	
513 10 28 00 HRA VEBA-Executive	800.00	3,000.00	3,000.00	3,000.00	3,000.00	7,080.00	
020 Personnel Benefits	38,576.78	36,430.20	36,953.50	29,078.20	38,655.00	59,500.00	
513 10 31 00 Executive Supplies	724.90	1,178.92	1,112.27	3,085.00	1,000.00	3,000.00	Based on Actual. Moved Office Assistant to Exec from Parks.
513 10 31 01 Executive Event & Meeting Expenses	39.26	100.00	0.00	0.00	0.00	0.00	
030 Supplies	764.16	1,278.92	1,112.27	3,085.00	1,000.00	3,000.00	
513 10 41 00 Executive-Professional Services	13,459.44	17,741.85	34,065.93	17,901.15	15,000.00	80,000.00	\$15K Svcs needed to perform City functions,\$65K Community Engagement and Marketing.
513 10 41 01 Executive Professional Services-Public Information	0.00	0.00	4,800.00	0.00	5,000.00	5,000.00	Public Outreach
513 10 42 00 Executive - Communications	1,200.00	1,200.00	1,200.00	773.21	1,200.00	800.00	Allen Stipend and Mayor Cell Phone
513 10 43 00 Executive Travel-Lodging,Meals,Mileage	4,499.40	6,206.69	7,634.27	3,548.93	7,000.00	7,000.00	Travel for Allen and Mayor. AWC Conf in Spokane. Travel includes regional mtgs and legislative mtgs in Olympia
513 10 49 00 Dues,Subscriptions,Mbrships	6,124.47	9,889.16	7,695.00	5,680.00	7,000.00	7,000.00	Includes SRTC Dues, reg. for meetings and conferences.
558 70 41 00 Econ. Dev. - Advertising	17,545.00	19,225.00	24,277.50	12,250.00	18,500.00	15,000.00	\$15K - Splash
558 70 49 00 Econ. Dev. - Dues/memberships	30,660.00	35,570.00	36,279.00	25,000.00	40,500.00	37,500.00	\$25K - GSI \$12,500 - Valley Chamber
040 Services	73,488.31	89,832.70	115,951.70	65,153.29	94,200.00	152,300.00	
594 13 64 00 Executive-Furniture,Computers&Equip	244.02	0.00	0.00	2,524.11	800.00	1,200.00	New computer and hardware for Public Relations Officer

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

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001 General Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
060	Capital Outlays	244.02	0.00	0.00	2,524.11	800.00	1,200.00	
513	Executive	260,562.99	276,356.46	303,872.03	224,453.70	300,806.00	453,286.00	
TOTAL EXPENDITURES:		260,562.99	276,356.46	303,872.03	224,453.70	300,806.00	453,286.00	
FUND GAIN/LOSS:		-260,562.99	-276,356.46	-303,872.03	-224,453.70	-300,806.00	-453,286.00	

Administrative Services
General Fund 001

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ 261,242	\$ 265,226	\$ 340,104	\$ 370,478	9%
Benefits	106,365	108,940	148,482	147,276	-1%
Supplies	6,042	7,097	339,100	9,400	-97%
Services & Charges	320,120	377,470	336,400	417,058	24%
Capital Outlay	2,197	5,000	30,845	6,000	-81%

Administrative Services Total	\$ 695,967	\$ 763,733	\$ 1,194,931	\$ 950,212	-20%
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Administrative Services includes Financial, City Clerk, Insurance, IT, Human Resources, and other support functions.

Notes

Salaries & Wages

New Position for Human Resource Manager, reduce Accounting Tech position to 20 hours per week. Finance Director reduced work week by 25% for personal reasons.

Services & Charges

Includes General Liability Insurance, Financial and Website software support, bank and credit card fees, phone services, and IT support.

Capital Outlay

Position Summary	2018	2019	2020	2021	% Change
<i><u>Full Time</u></i>					
Finance Director	1	1	1	0.75	
City Treasurer	1	1	1	1	
City Clerk	1	1	1	1	
HR Specialist/Manager	0	0	0	1	
Office Assistant	1	1	1	0	
Accounting Technician	0	0	0	0.5	
IT Tech	0	0	1	1	
Golf Professional	1	1	1	1	
Total FTE Positions	5	5	6	6.25	4%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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001 General Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
514 22 10 00	Treasurer	60,611.29	61,193.68	61,904.48	48,342.87	64,252.00	64,252.00	NC
514 22 10 01	Treasurer Overtime	0.00	0.00	89.76	0.00	200.00	200.00	NC
514 23 10 06	Salaries & Wages-Administrative Services	195,946.97	200,048.24	203,231.85	159,062.02	275,352.00	246,301.00	IT Tech to 518.80.10.00,FT Human Resource Mgr,PT Acct Tech
514 23 10 09	Overtime	0.00	0.00	0.00	185.36	300.00	150.00	
518 30 10 19	COVID-19 Salaries & Wages	0.00	0.00	0.00	38,987.36	0.00	0.00	Unknown at this time
518 80 10 00	Salaries & Wages IT Tech	0.00	0.00	0.00	29,491.70	0.00	57,575.00	Moved frm Admin Svcs
518 80 10 01	Overtime-IT Tech	0.00	0.00	0.00	61.10	0.00	2,000.00	
010	Salaries and Wages	256,558.26	261,241.92	265,226.09	276,130.41	340,104.00	370,478.00	
514 22 20 01	Treasurer -Medicare	852.58	868.73	879.82	686.69	935.00	935.00	
514 22 21 05	Retirement-Treasurer	7,727.93	7,818.31	7,963.36	6,222.95	8,289.00	8,360.00	
514 22 22 04	Medical/Life/LTD Treasurer	17,131.19	12,472.38	12,801.72	9,610.75	12,810.00	13,376.00	
514 22 23 02	Labor & Industries Treasurer	187.26	191.83	185.93	154.41	224.00	251.00	
514 22 24 00	Paid Family And Medical Leave Treasurer	0.00	0.00	90.99	71.05	95.00	95.00	
514 22 24 01	Paid Family And Medical Leave Treasurer OT	0.00	0.00	0.13	0.00	0.00	0.00	
514 22 28 05	HRA VEBA Treasurer	800.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
514 23 20 01	Social Security/Medicare-Administrative Services	2,808.99	2,877.94	2,923.48	2,292.38	3,997.00	5,062.00	
514 23 21 05	Retirement	24,983.22	25,559.11	26,105.48	20,498.84	35,449.00	31,965.00	
514 23 22 04	Medical/Life/LTD-Administrative Services	63,506.99	43,996.54	45,114.96	33,873.49	68,304.00	47,174.00	
514 23 23 02	Labor & Industries-Administrative Services	579.73	580.52	574.78	510.20	2,170.00	878.00	
514 23 24 06	Paid Family And Medical Leave-Administrative Services	0.00	0.00	298.90	233.78	459.00	363.00	
514 23 24 09	Paid Family And Medical Leave-Administrative Services	0.00	0.00	0.00	0.28	0.00	0.00	
514 23 28 06	HRA VEBA	2,400.00	9,000.00	9,000.00	9,000.00	12,750.00	9,000.00	
518 30 20 19	COVID-19 Social Security & Medicare	0.00	0.00	0.00	37.21	0.00	0.00	Unknown at this time
518 30 21 19	COVID-19 Retirement	0.00	0.00	0.00	62.55	0.00	0.00	Unknown at this time
518 30 23 19	COVID-19 Labor & Industries	0.00	0.00	0.00	262.83	0.00	0.00	Unknown at this time
518 30 24 19	COVID-19 Paid Family And Medical Leave	0.00	0.00	0.00	2.43	0.00	0.00	Unknown at this time
518 80 20 01	Medicare-IT Tech	0.00	0.00	0.00	428.61	0.00	864.00	
518 80 21 05	Retirement-IT Tech	0.00	0.00	0.00	3,805.91	0.00	7,727.00	
518 80 22 04	Medical/Life/LTD-IT Tech	0.00	0.00	0.00	7,575.97	0.00	13,527.00	
518 80 23 02	Labor & Industries-IT Tech	0.00	0.00	0.00	769.75	0.00	1,611.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
518 80 24 00 Paid Family And Medical Leave IT Tech	0.00	0.00	0.00	43.33	0.00	88.00	
518 80 24 01 Paid Family And Medical Leave IT Tech	0.00	0.00	0.00	0.09	0.00	0.00	
518 80 28 00 HRA VEBA IT Tech	0.00	0.00	0.00	2,250.00	0.00	3,000.00	
020 Personnel Benefits	120,977.89	106,365.36	108,939.55	101,393.50	148,482.00	147,276.00	
514 23 31 00 Administrative Services Supplies	4,808.97	4,511.60	5,642.81	3,528.14	5,000.00	5,000.00	Paper, cartridges, binders.
514 23 32 00 Administrative Services Fuel Consumed	69.04	79.23	64.95	18.47	100.00	400.00	Gas for Escape for IT use.
517 90 31 00 Wellness Program Supplies	1,143.54	1,450.92	1,060.02	563.19	1,000.00	1,000.00	No Change
518 30 30 19 COVID-19 Supplies	0.00	0.00	0.00	110,376.76	330,000.00	0.00	Unknown at this time
518 80 30 00 Supplies For Consumption IT	0.00	0.00	0.00	767.71	0.00	1,500.00	Est. \$125 of IT supplies per month.
571 00 31 02 Liberty Lake Youth Commission	0.00	0.00	329.64	55.10	3,000.00	1,500.00	Youth Commission Supplies
030 Supplies	6,021.55	6,041.75	7,097.42	115,309.37	339,100.00	9,400.00	
514 23 40 00 Public Records Mgmt App	0.00	0.00	9,910.00	0.00	0.00	0.00	
514 23 41 00 Administrative Services-Professional Services	56,024.33	75,908.37	70,777.93	28,263.84	59,500.00	52,000.00	Includes Credit Card Fees, Financial/Website/Labor support. HR support. State Auditor.
514 23 42 00 Administrative Services-Telephone,Internet,Postage	2,947.89	3,719.88	3,337.12	1,452.83	3,000.00	2,500.00	Postage machine
514 23 43 00 Administrative Services Travel-Lodging,Meals,Mileage	858.94	1,323.35	1,207.27	18.98	2,500.00	1,500.00	WFOA is in Spokane for 2021, WMCA, AWC HEALTH SUMMIT
514 23 45 00 Postage Machine Meter Rental	767.34	587.52	0.00	0.00	800.00	0.00	No Budget
514 23 48 00 Administrative Services-Outside Labor & Materials	0.00	400.93	0.00	0.00	0.00	0.00	
514 23 49 01 Administrative Services-Dues,Subscriptions,Mbrshp	1,738.54	2,147.91	2,709.09	1,678.40	2,000.00	2,000.00	WFOA, WMCA, SHRM.
514 81 40 00 Inland Empire Paper Permit	0.00	0.00	3,782.00	3,160.00	5,000.00	4,000.00	Pass through to IEP.
517 90 41 00 Wellness Program-Professional Service	0.00	750.00	0.00	179.67	1,000.00	1,000.00	No Change
518 30 40 00 COVID-19 Professional Services	0.00	0.00	0.00	4,788.93	0.00	0.00	Unknown at this time
518 30 42 00 Central Services - Communications	18,672.42	18,684.53	18,573.27	15,454.81	19,000.00	20,000.00	Phone and Internet Services
518 30 46 00 Central Services-Insurance	166,282.40	174,970.76	225,336.33	233,607.57	230,000.00	292,218.00	2020 Budget should have been closer to \$267K. City does not get actual increase notification until late November. For 2021, City is anticipating a 15% increase.
518 30 48 82 Contingency-Furniture,Computers&Equip	0.00	0.00	1,200.06	0.00	1,600.00	1,000.00	Replace one computer

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
518 80 41 00 Information Technology Services	49,670.59	41,627.02	40,636.56	47,535.45	12,000.00	40,000.00	Includes 24X7 IT monitoring, software, and licensing.
518 80 42 00 Information Technology Services Telephone,Internet,Postage	0.00	0.00	0.00	768.51	0.00	840.00	Cell Phone charges for IT
559 30 41 00 Property Development	11,440.70	0.00	0.00	0.00	0.00	0.00	
040 Services	308,403.15	320,120.27	377,469.63	336,908.99	336,400.00	417,058.00	
594 14 64 00 Finance-Furniture,Computers&Equip	1,354.27	2,197.49	5,000.00	33,754.92	30,845.00	6,000.00	Potential New Time Attendance System
594 18 62 00 Central Services - Buildings & Structures	184.63	0.00	0.00	0.00	0.00	0.00	
594 18 64 00 Central Services-Furniture,Computers&Equip	4,191.81	0.00	0.00	0.00	0.00	0.00	
060 Capital Outlays	5,730.71	2,197.49	5,000.00	33,754.92	30,845.00	6,000.00	
070 Debt Service	0.00	0.00	0.00	0.00			
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
514 Finance	697,691.56	695,966.79	763,732.69	863,497.19	1,194,931.00	950,212.00	
TOTAL EXPENDITURES:	697,691.56	695,966.79	763,732.69	863,497.19	1,194,931.00	950,212.00	
FUND GAIN/LOSS:	-697,691.56	-695,966.79	-763,732.69	-863,497.19	-1,194,931.00	-950,212.00	

Legal Services
General Fund 001

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Services & Charges	\$ 67,000	\$ 66,000	\$ 66,000	\$ 66,000	0%
Legal Services Total	\$ 67,000	\$ 66,000	\$ 66,000	\$ 66,000	0%

Notes

The City contracts for its Legal Services.

General Government Services
General Fund 001

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Animal Services	\$ 6,353	\$ 7,153	\$ 10,000	\$ 12,200	22%
Public Health Services	8,000	-	10,000	10,000	0%
Pollution Control And Remediation	18,424	19,150	20,074	22,309	11%
Alcoholism Treatment	1,962	2,784	3,000	3,000	0%
Non-expenditures-State remittances	127,614	77,460	60,000	65,000	8%
Transfer for Debt Service Payments	161,520	161,520	80,761	-	-100%
TRF to Capital & other Operation Funds	1,141,391	1,469,000	557,458	84,450	-85%
General Government Services Total	\$ 1,465,264	\$ 1,737,066	\$ 741,293	\$ 196,959	-73%

General Government Services includes Transfers for Debt, Transfer to Capital, and other support agencies.

Notes

Transfer for Debt Service Payments	Debt for the 6.4 Acres - Town Square Park paid in full in June of 2020.
Animal Services	Increase due to new service contract executed in 2020.
TRF to Capital & other Operation Funds	Transfers include \$25K to Underground Utility Fund. \$35K to Medical Reimbursement Fund. \$17K to Library Capital. \$6.5K to Park & Arts Fund

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
589 30 00 03 Professional Services-Reimbursed	17,651.17	43,455.18	0.00	0.00	0.00	0.00	
597 76 01 11 Transfer Out Parks & Art Fund	0.00	0.00	34,500.00	0.00	0.00	0.00	
553 70 40 00 Pollution Control And Remediation	0.00	0.00	19,149.96	20,074.08	20,074.00	22,309.00	Per Assessment
554 30 41 00 Animal Services	7,372.49	6,353.27	7,152.60	10,164.88	10,000.00	12,200.00	The 2020 ILA was for \$11,089.00 The annual fee is recalculated based on funding formula. For planning purposes we are increasing the 2020 amount by 10%.
558 70 41 02 Spokane River Distr Redevelopment Area	252,329.38	0.00	0.00	0.00	0.00	0.00	
562 00 41 01 Public Health Services- Professional Services	0.00	8,000.00	0.00	0.00	10,000.00	10,000.00	
566 10 40 00 Alcoholism Treatment	0.00	0.00	2,783.59	2,242.83	3,000.00	3,000.00	NC
586 00 40 00 Court Remittances	0.00	0.00	77,460.30	65,858.23	60,000.00	65,000.00	
040 Services	259,701.87	14,353.27	106,546.45	98,340.02	103,074.00	112,509.00	
553 70 51 00 Pollution Control And Remediation	16,991.00	18,423.92	0.00	0.00	0.00	0.00	
566 10 51 00 Alcoholism Treatment	2,473.56	1,961.97	0.00	0.00	0.00	0.00	
589 30 00 00 State Remittance-District Court	47,455.12	77,804.07	0.00	0.00	0.00	0.00	
589 30 00 01 State Bld Code Surcharge Remit	1,594.50	2,280.00	0.00	0.00	0.00	0.00	
589 30 00 04 State/Local Use Tax Remittal	442.07	1,279.69	0.00	0.00	0.00	0.00	
589 30 00 05 Inland Empire Pass Fees Remit	2,620.50	2,795.50	0.00	0.00	0.00	0.00	
597 16 05 02 Transfer Out To Medical Reimbursement (Bridge) Fund	0.00	175,000.00	30,000.00	15,000.00	30,000.00	35,000.00	Based on 2020 projected usage
597 19 00 00 Debt Svc Transf G.C. Mo.	110,381.96	0.00	0.00	0.00	0.00	0.00	
597 19 00 02 Debt Svc Trans - Land LTGO Bond	161,511.80	161,519.80	161,519.80	80,412.58	80,761.00	0.00	PIF 2020
597 19 00 03 Transfer Out To Community Messaging Fund	0.00	40,000.00	0.00	0.00	0.00	0.00	
597 19 00 04 Transfer Out To Underground Utility Fund	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	
597 19 00 05 Transfer Out To Building Contingency Fund	45,031.00	0.00	0.00	0.00	0.00	0.00	
597 19 03 31 Transfer Out To Municipal Facilities Fund Master Plan	350,000.00	0.00	0.00	0.00	0.00	0.00	
597 21 00 00 Transfer Out Police Capital Fund	50,000.00	0.00	0.00	0.00	0.00	0.00	
597 42 00 00 OP Trans To Streets	330,000.00	425,000.00	0.00	0.00	0.00	0.00	
597 42 03 12 Transfer Out To Street Capital Fund	315,000.00	200,000.00	0.00	0.00	0.00	0.00	
597 72 00 01 OP Trans To LLML Capital	15,000.00	15,531.00	0.00	0.00	17,458.00	17,950.00	
597 76 01 11 Transfer Out Parks & Art Fund	0.00	0.00	0.00	0.00	35,000.00	6,500.00	Per updated CFP for Art
597 76 03 01 Transfer To REET 1	0.00	0.00	291,000.00	0.00	0.00	0.00	
597 76 03 14 Transfer Out Orchard Park	0.00	260,860.00	1,088,500.00	53,000.00	450,000.00	0.00	No Budget
050 Intergovernmental Services and Other	1,473,501.51	1,407,455.95	1,596,019.80	148,412.58	638,219.00	84,450.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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001 General Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
519	General Government Services	1,750,854.55	1,465,264.40	1,737,066.25	246,752.60	741,293.00	196,959.00	
TOTAL EXPENDITURES:		1,750,854.55	1,465,264.40	1,737,066.25	246,752.60	741,293.00	196,959.00	
FUND GAIN/LOSS:		-1,750,854.55	-1,465,264.40	-1,737,066.25	-246,752.60	-741,293.00	-196,959.00	

**Police Department
General Fund 001**

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ 1,073,845	\$ 1,072,290	\$ 1,296,231	\$ 1,462,090	13%
Benefits	380,278	390,257	466,471	533,486	14%
Supplies	48,607	49,086	72,500	72,500	0%
Services & Charges	143,878	130,919	172,250	172,250	0%
Court Services	156,095	172,363	150,000	180,000	20%
Sheriff (EMS Agreement)	186,934	239,163	204,196	204,196	0%
Spokane County - Jail	49,760	108,409	100,000	140,000	40%
Capital Outlay	82,586	132,792	182,500	142,500	-22%

Police Department

Total	\$ 2,121,982	\$ 2,295,278	\$ 2,644,148	\$ 2,907,022	10%
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Police services includes Chief of Police, City Patrol Officers, Police Clerk, 3 Reserve Officers, SCOPE, Court Services, Jail Services, and other County law enforcement services.

Notes

Salaries & Wages

2021 Budget includes an additional police position with classification to be determined by the new Police Chief

Capital Outlay

Includes one new police vehicle, new TASER 7 platform, Computer Updates both desktop and MDC, and body cameras.

Position Summary	2018	2019	2020	2021	% Change
<u>Full Time</u>					
Chief of Police	1	1	1	1	
Police Records Clerk	1	1	1	1	
Police Officer	8	9	10	10	
Police Sergeant	2	2	2	2	
New Position	0	0	0	1	
Police Detective	1	1	1	1	
Total FTE Positions	13	14	15	16	7%
<u>Part Time</u>					
Office Assistant	0	0	0.75	0.75	0%

5 YEAR BUDGET COMPARISON

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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
521 10 10 00 Salaries & Wages-Police Records Clerk	75,521.71	56,481.78	46,588.31	53,374.06	81,499.00	82,113.00	
521 10 10 01 Overtime-Police Records Clerk	29,560.01	12,071.19	1,894.48	2,128.29	5,000.00	5,000.00	
521 22 10 11 Salaries & Wages-LLPD	927,366.52	948,190.12	985,776.97	856,508.24	1,143,601.00	1,308,846.00	
521 22 10 12 Police Overtime	34,196.79	55,933.11	36,873.44	31,507.28	66,131.00	66,131.00	
521 22 10 15 Grant Target Zero Teams (DUI)	5,681.47	1,169.21	1,157.13	0.00	0.00	0.00	
010 Salaries and Wages	1,072,326.50	1,073,845.41	1,072,290.33	943,517.87	1,296,231.00	1,462,090.00	
521 10 20 01 Medicare-Police Records Clerk	2,405.65	1,335.96	666.41	782.17	3,245.00	1,264.00	
521 10 21 05 Retirement-Police Records Clerk	11,379.82	7,969.02	6,227.92	7,188.44	11,123.00	11,299.00	
521 10 22 04 Medical/Life/LTD-Police Records Clerk	16,973.59	12,608.75	12,925.92	9,712.80	12,938.00	23,698.00	
521 10 23 02 Labor & Industries-Police Records Clerk	356.33	251.22	181.93	278.93	406.00	454.00	
521 10 24 00 Paid Family And Medical Leave-Police Records Clerk	0.00	0.00	68.47	78.94	127.00	129.00	
521 10 24 01 Paid Family And Medical Leave-Police Records Clerk	0.00	0.00	2.79	3.14	0.00	0.00	
521 10 28 00 HRA VEBA-Police Records Clerk	800.00	3,000.00	3,000.00	3,000.00	3,000.00	6,000.00	
521 22 20 01 Law Enforcement-Medicare	13,809.22	14,905.39	14,696.68	12,737.10	17,734.00	20,133.00	
521 22 21 05 Law Enforcement-Retirement	97,852.43	101,232.57	103,766.11	87,261.09	123,146.00	140,445.00	
521 22 22 04 Law Enforcement-Medical/Life/LTD	250,682.41	172,585.31	164,665.74	142,412.94	206,919.00	224,809.00	
521 22 23 02 Law Enforcement-Labor & Industries	18,112.07	18,257.82	19,913.99	23,325.40	27,333.00	40,255.00	
521 22 26 11 Uniforms-Duty & Reserv	20,758.73	12,131.70	24,140.71	15,015.42	20,000.00	20,000.00	No Change/ Per CBA
521 22 28 09 HRA VEBA-Law Enforcement	9,866.66	36,000.00	40,000.00	42,450.00	40,500.00	45,000.00	Per CBA \$3,000 per employee
020 Personnel Benefits	442,996.91	380,277.74	390,256.67	344,246.37	466,471.00	533,486.00	
521 10 31 00 Law Enforcement Supplies	9,161.80	7,727.80	8,919.82	3,289.94	12,000.00	12,000.00	No Change
521 10 32 00 Law Enforcement Fuel Consumed	34,230.90	36,845.15	27,236.64	23,500.31	45,000.00	45,000.00	No Change
521 10 35 00 Law Enforcement Small Tools & Minor Equipment	7,537.21	4,034.06	12,929.30	1,538.11	15,000.00	15,000.00	No Change
521 50 31 00 Law Enforcement Building Supplies	48.13	0.00	0.00	0.00	500.00	500.00	No Change
030 Supplies	50,978.04	48,607.01	49,085.76	28,328.36	72,500.00	72,500.00	
512 50 40 00 Court Services	0.00	0.00	172,363.14	108,094.70	150,000.00	180,000.00	Based on last two years history
519 70 40 00 Sheriff (EMS Agreement)	0.00	0.00	239,162.56	211,057.17	204,196.00	204,196.00	No Change
519 70 40 01 Spokane County - Jail	0.00	0.00	108,408.93	98,155.46	100,000.00	140,000.00	Increase based on 2020 experience
521 10 41 00 Law Enforcement-Professional Services	16,782.97	26,897.74	17,580.13	9,921.10	15,000.00	15,000.00	No Change

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
521 10 42 00 Law Enforcement-Telephone,Internet,Postage	42,222.70	31,858.13	28,132.06	19,283.92	37,000.00	37,000.00	No Change, however city is going out for RFP for this service which may change the required amount being proposed in
521 10 43 00 Law Enforcement Travel-Lodging,Meals,Mileage	2,144.12	2,624.90	2,606.72	2,267.52	10,000.00	10,000.00	No Change
521 10 46 00 Law Enforcement - Insurance	25,589.98	29,648.32	29,958.43	25,101.77	30,250.00	30,250.00	No Change, however annual amount TBD by finance department.
521 10 48 00 Vehicle Maintenance	22,993.78	27,180.20	28,210.81	15,177.28	40,000.00	40,000.00	No Change
521 10 48 01 Law Enforcement-Outside Labor & Materials	76.06	0.00	0.00	0.00	0.00	0.00	
521 10 49 00 Law Enforcement-Dues,Subscriptions,Mbrships	3,340.06	5,506.86	5,079.00	4,466.25	12,000.00	12,000.00	No Change
521 50 41 00 Law Enforcement Building-Professional Services	114.60	3,126.55	0.00	794.59	3,000.00	3,000.00	No Change
521 50 47 00 Law Enforcement - Utility Services	19,178.83	16,926.31	17,185.48	12,399.39	25,000.00	25,000.00	No Change
521 50 48 00 Law Enforcement - Building Maintenance	2,161.27	108.73	2,166.60	0.00	0.00	0.00	
040 Services	134,604.37	143,877.74	650,853.86	506,719.15	626,446.00	696,446.00	
512 50 51 00 Court Services	81,931.98	156,094.74	0.00	0.00	0.00	0.00	
519 70 51 00 Sheriff (EMS Agreement)	124,637.76	186,933.51	0.00	0.00	0.00	0.00	
519 70 51 01 Spokane County - Jail	47,310.51	49,759.91	0.00	0.00	0.00	0.00	
050 Intergovernmental Services and Other	253,880.25	392,788.16	0.00	0.00			
594 21 64 02 Law Enforcement-Furniture,Computers&Equip	91,681.64	79,975.97	130,236.57	39,846.86	180,000.00	140,000.00	Reduced based on vehicle rotation plan only requiring one additional vehicle in 2021. This line item will be used for the vehicle, the annual AXON Body Camera agreement, Computer Updates both desktop and MDC, and the new TASER 7 platform
594 21 64 03 Grant WASPC Radar/Antenna	2,555.00	2,610.12	2,555.00	3,542.86	2,500.00	2,500.00	No change, based on anticipated WASPC traffic safety grant funding
060 Capital Outlays	94,236.64	82,586.09	132,791.57	43,389.72	182,500.00	142,500.00	
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			

5 YEAR BUDGET COMPARISON

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001 General Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
521	Law Enforcement	2,049,022.71	2,121,982.15	2,295,278.19	1,866,201.47	2,644,148.00	2,907,022.00	
TOTAL EXPENDITURES:		2,049,022.71	2,121,982.15	2,295,278.19	1,866,201.47	2,644,148.00	2,907,022.00	
FUND GAIN/LOSS:		-2,049,022.71	-2,121,982.15	-2,295,278.19	-1,866,201.47	-2,644,148.00	-2,907,022.00	

Planning, Engineering, and Building Services

General Fund 001

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ 318,311	\$ 418,980	\$ 450,969	\$ 442,225	-2%
Benefits	117,907	159,708	162,355	154,197	-5%
Supplies	5,305	9,088	5,650	4,550	-19%
Services & Charges	76,673	81,689	129,000	98,500	-24%
Capital Outlay	33,502	1,546	3,000	2,000	-33%
Planning & Building Services Total	\$ 551,698	\$ 671,012	\$ 750,974	\$ 701,472	-7%

Position Summary	2018	2019	2020	2021	Change
<u>Full Time</u>					
Building Inspectors	2	2	2	2	
Direcotr of Planning & Engineering	1	1	1	1	
City Engineer	1	1	1	1	
Engineering Technician	0	1	1	1	
Permit Technician	1	0	0	1	
Office Assistant	1	1	1	0	
Total FTE Positions	6	6	6	6	0%
<u>Part Time</u>					
Building Inspector	0	0	0.5	0.5	
Code Enforcement	0.2	0	0	0	
Total PT Positions	0	0	0.5	0.5	0%

5 YEAR BUDGET COMPARISON

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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
524 60 10 00 Protective Inspections - Salaries & Wages	6,175.00	5,275.00	962.50	0.00	0.00	0.00	
558 50 10 00 Salaries & Wages-Building Permits/Plan Reviews	191,310.33	188,296.62	226,136.16	179,521.10	280,214.00	253,687.00	
558 50 10 01 Overtime-Building Permits/Plan Reviews	974.27	1,060.31	2,143.27	206.55	1,200.00	1,615.00	
558 60 10 00 Salaries & Wages-Planning	72,182.04	122,490.59	189,738.54	112,744.48	169,555.00	186,923.00	
558 60 10 01 Overtime-Planning	254.33	1,188.00	0.00	0.00	0.00	0.00	
010 Salaries and Wages	270,895.97	318,310.52	418,980.47	292,472.13	450,969.00	442,225.00	
524 60 20 01 Protective Inspections - Social Security & Medicare	472.39	403.55	73.64	0.00	0.00	0.00	
524 60 22 04 Protective Inspections - Medical/Life/LTD	0.00	4.47	0.00	0.00	0.00	0.00	
524 60 23 02 Protective Inspections - Labor & Industries	164.26	96.84	23.58	0.00	0.00	0.00	
524 60 24 00 Protective Inspections - Paid Family And Medical Leave	0.00	0.00	1.42	0.00	0.00	0.00	
558 50 20 01 Medicare-Building Permits/Plan Reviews	4,705.58	2,702.43	3,942.03	3,965.81	3,355.00	3,340.00	
558 50 21 05 Retirement-Building Permits/Plan Reviews	20,435.24	24,182.95	27,921.61	18,969.04	29,760.00	29,871.00	
558 50 22 04 Medical/Life/LTD-Building Permits/Plan Reviews	60,338.69	44,412.83	48,329.62	27,059.16	54,395.00	33,862.00	
558 50 23 02 Labor & Industries-Building Permits/Plan Reviews	4,500.74	3,627.70	2,822.50	2,776.20	4,046.00	5,082.00	
558 50 24 00 Paid Family And Medical Leave-Building Permits/Plan Reviews	0.00	0.00	332.44	249.35	336.00	339.00	
558 50 24 01 Paid Family And Medical Leave-Building Permits/Plan Reviews	0.00	0.00	3.16	0.30	0.00	0.00	
558 50 28 00 HRA VEBA-Building Permits/Plan Reviews	2,466.67	9,750.00	10,500.00	13,750.00	12,000.00	12,000.00	
558 60 20 01 Medicare-Planning	1,185.86	3,975.77	2,970.21	1,616.14	2,458.00	2,711.00	
558 60 21 05 Retirement-Planning	8,872.27	10,312.84	23,837.04	14,174.47	21,804.00	24,244.00	
558 60 22 04 Medical/Life/LTD-Planning	22,228.87	12,937.54	30,123.63	15,297.44	25,374.00	33,252.00	
558 60 23 02 Labor & Industries-Planning	1,141.69	1,125.53	2,548.05	1,734.18	2,548.00	3,221.00	
558 60 24 00 Paid Family And Medical Leave-Planning	0.00	0.00	278.97	161.94	279.00	275.00	
558 60 28 00 HRA VEBA-Planning	800.00	4,375.00	6,000.00	7,250.00	6,000.00	6,000.00	
020 Personnel Benefits	127,312.26	117,907.45	159,707.90	107,004.03	162,355.00	154,197.00	
524 60 32 00 Fuel Consumed	415.29	10.00	45.20	0.00	0.00	0.00	
558 50 31 00 CP&ED Supplies	5,332.46	3,739.52	7,206.24	1,168.60	3,000.00	2,500.00	
558 50 32 00 CP&ED Fuel Consumed	1,425.25	1,555.82	1,836.34	1,077.42	2,400.00	1,800.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
558 50 35 00 CP&ED Small Tools & Minor Equipment	111.89	0.00	0.00	107.93	250.00	250.00	
030 Supplies	7,284.89	5,305.34	9,087.78	2,353.95	5,650.00	4,550.00	
524 60 41 00 Protective Inspections - Professional Services	0.00	184.46	0.00	0.00	0.00	0.00	
524 60 42 00 Protective Inspections - Telephone,Internet,Postage	180.00	180.00	30.00	0.00	0.00	0.00	
558 50 40 00 CP&ED State Bld Code Surcharge	0.00	0.00	3,554.50	2,777.00	2,000.00	3,500.00	
558 50 40 01 CP&ED Protective Inspection Outside Services	0.00	0.00	7,328.00	13,349.36	10,000.00	15,000.00	
558 50 40 02 CP&ED Plan Checking Outside Services	0.00	0.00	7,365.00	9,557.13	40,000.00	15,000.00	
558 50 40 03 CP&ED Legal Notices Reimbursed	0.00	0.00	0.00	995.98	0.00	1,500.00	
558 50 41 00 CP&ED-Professional Services	18,210.63	68,890.00	48,747.19	41,092.01	60,000.00	46,500.00	
558 50 42 00 CP&ED-Telephone,Internet,Postage	393.99	343.73	1,497.51	452.11	1,800.00	1,000.00	
558 50 43 00 CP&ED Travel-Lodging,Meals,Mileage	1,946.19	1,765.55	3,858.36	2,501.54	5,000.00	3,000.00	
558 50 48 00 CP&ED-Outside Labor & Materials	83.24	0.00	0.00	0.00	0.00	0.00	
558 50 49 00 CP&ED-Dues,Subscriptions,Mbrships	3,199.00	3,283.02	5,914.63	3,604.94	6,000.00	10,600.00	
558 60 41 00 Unemployment Claims-Planning	0.00	38.00	0.00	0.00	0.00	0.00	
558 60 42 00 Communications-Planning	2,116.56	1,987.83	3,393.81	2,524.35	4,200.00	2,400.00	
040 Services	26,129.61	76,672.59	81,689.00	76,854.42	129,000.00	98,500.00	
594 58 64 00 CP&ED-Furniture,Computers&Equip	407.86	33,502.48	1,546.36	1,749.99	3,000.00	2,000.00	
060 Capital Outlays	407.86	33,502.48	1,546.36	1,749.99	3,000.00	2,000.00	
558 Planning & Community Development	432,030.59	551,698.38	671,011.51	480,434.52	750,974.00	701,472.00	
TOTAL EXPENDITURES:	432,030.59	551,698.38	671,011.51	480,434.52	750,974.00	701,472.00	
FUND GAIN/LOSS:	-432,030.59	-551,698.38	-671,011.51	-480,434.52	-750,974.00	-701,472.00	

**Municipal Library
General Fund 001**

	2018	2019	2020	2021	%
Account Description	Actual	Actual	Adopted	Proposed	Change
Salaries & Wages	\$ 291,889	\$ 285,938	\$ 318,768	\$ 322,860	1%
Benefits	92,537	85,154	94,177	160,211	70%
Supplies	56,196	62,571	85,250	68,600	-20%
Services & Charges	37,671	37,644	58,500	43,050	-26%
Capital Outlay	3,491	11,162	44,792	5,000	-89%
Municipal Library Total	\$ 481,784	\$ 482,470	\$ 601,487	\$ 599,721	0%

Notes

General

Library budget is based on a % of property tax that is anticipated each year.

Benefits

Increase due to ACA requirement to offer health benefits to part time employees that qualify.

Position Summary	2018	2019	2020	2021	Change
<u><i>Full Time</i></u>					
Director of Library Services	1	1	1	1	
Librarian	1	1	1	1	
Library Associate	1	1	1	1	
Total FTE Positions	3	3	3	3	0
<u><i>Part Time</i></u>					
Librarian	0	0	0	1	
Library Clerk	1	1	1	1	
Library Technician I	2	2	2	3	
Library Associate	3	3	3	1	
Total PT Positions	6	6	6	6	0

5 YEAR BUDGET COMPARISON

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001 General Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
572 10 10 09	Library-Salaries & Wages	270,571.11	291,650.60	285,937.80	223,501.21	318,768.00	322,860.00	
572 10 10 11	Library-Overtime	0.00	237.96	0.00	0.00	0.00	0.00	
010	Salaries and Wages	270,571.11	291,888.56	285,937.80	223,501.21	318,768.00	322,860.00	
572 10 20 01	Library-Social Security & Medicare	9,833.80	10,567.01	7,990.72	7,264.76	10,765.00	5,495.00	Decrease due to exclusion frm SS
572 10 21 05	Library-Retirement	32,443.93	34,705.46	35,244.09	28,070.90	39,319.00	40,174.00	
572 10 22 04	Library-Medical/Life/LTD	48,449.57	35,806.50	32,088.09	27,071.28	32,145.00	88,129.00	
572 10 23 02	Library-Labor & Industries	2,153.17	2,207.81	1,911.36	1,154.48	2,482.00	1,938.00	
572 10 24 09	Paid Family And Medical Leave-Libraries	0.00	0.00	419.71	328.61	466.00	475.00	
572 10 28 06	HRA VEBA-Libraries	2,333.33	9,250.00	7,500.00	9,000.00	9,000.00	24,000.00	
020	Personnel Benefits	95,213.80	92,536.78	85,153.97	72,890.03	94,177.00	160,211.00	
572 10 31 00	Library Supplies	9,976.87	15,590.60	16,279.43	8,925.20	15,000.00	13,500.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 10 31 05	Children & Adult Prgrm Supplies	5,754.49	7,476.99	9,273.22	3,971.34	15,000.00	9,000.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 10 32 00	Library Fuel Consumed	0.00	146.28	45.55	20.41	250.00	100.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 20 34 06	Library Books & Other Materials	28,382.34	32,982.59	36,973.09	28,288.81	55,000.00	46,000.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 50 31 00	Library Building Supplies	143.22	0.00	0.00	0.00	0.00	0.00	
030	Supplies	44,256.92	56,196.46	62,571.29	41,205.76	85,250.00	68,600.00	
572 10 41 00	Library-Professional Services	16,405.74	9,115.92	13,153.36	5,218.32	15,000.00	9,750.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 10 41 01	Software Maint/data Ba	11,420.90	10,175.24	3,527.38	11,277.30	15,000.00	13,000.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 10 41 02	Computer Support Servi	2,289.55	138.00	2,466.46	0.00	0.00	0.00	
572 10 42 00	Library-Telephone,Internet,Postage	7,433.54	6,657.87	6,418.21	4,950.14	8,500.00	7,500.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 10 43 00	Library Travel-Lodging,Meals,Mileage	105.61	2,701.26	383.37	0.00	4,000.00	500.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 10 49 00	Library-Dues,Subscriptions,Mbrships	4,020.01	478.50	3,466.56	3,238.22	5,000.00	3,800.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 40 49 00	Library-Trainings	678.94	1,692.00	507.94	135.00	3,000.00	500.00	Reduced based on 2020 cuts and anticipated increased medical costs.
572 50 41 00	Library Building-Professional Services	845.00	0.00	0.00	0.00	0.00	0.00	
572 50 47 00	Library Building Utilities-Elec/Gas,Wtr/Swr,Trsh	8,616.55	6,712.41	7,721.00	5,570.77	8,000.00	8,000.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

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001 General Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
040	Services	51,815.84	37,671.20	37,644.28	30,389.75	58,500.00	43,050.00	
589 30 01 01	Inter-Library Loan	30.00	0.00	0.00	0.00	0.00	0.00	
050	Intergovernmental Services and Other	30.00	0.00	0.00	0.00			
594 72 64 00	Library-Furniture,Computers&Equip	5,967.18	3,491.04	11,162.41	10,562.23	44,792.00	5,000.00	Reduced based on 2020 cuts and anticipated increased medical costs.
060	Capital Outlays	5,967.18	3,491.04	11,162.41	10,562.23	44,792.00	5,000.00	
090	Interfund Payments for Services	0.00	0.00	0.00	0.00			
572	Libraries	467,854.85	481,784.04	482,469.75	378,548.98	601,487.00	599,721.00	
TOTAL EXPENDITURES:		467,854.85	481,784.04	482,469.75	378,548.98	601,487.00	599,721.00	
FUND GAIN/LOSS:		-467,854.85	-481,784.04	-482,469.75	-378,548.98	-601,487.00	-599,721.00	

**Operations & Maintenance
General Fund 001**

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ 677,655	\$ 811,772	\$ 1,094,439	\$ 1,078,837	-1%
Benefits	217,690	260,337	386,618	377,215	-2%
Supplies	97,433	133,602	114,350	114,350	0%
Services & Charges	165,739	250,998	254,600	250,600	-2%
Capital Outlay	1,287,149	533,980	248,688	214,000	-14%
Parks Total	\$ 2,445,666	\$ 1,990,689	\$ 2,098,695	\$ 2,035,002	-3%

Notes

Salaries & Wages

Office Assistant moved to Executive Department and add 2 FTE for Maintenance.

Capital Outlay

Capital includes Facility and Parks Improvements

Position Summary	2018	2019	2020	2021	Change
<u>Full Time</u>					
Operations & Maintenance Director	1	1	1	1	
Streets Section Lead/ Parks Section Lead	3	3	3	3	
Office Assistant	1	1	1	0	
Park/Streets/Facilities Maintenance	6	9	9	12	
Equipment Maint Tech	1	1	1	1	
Total FTE Positions	12	15	15	17	13%
<u>Part Time</u>					
Park/ Golf Maintenance Seasonal	26	27	32	23	-28%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
518 30 10 00 Salaries & Wages-Janitorial/Building Services	20,715.38	35,359.86	3,380.68	173.77	0.00	0.00	
518 30 10 01 Overtime-Janitorial/Building Services	363.72	183.68	94.47	0.00	0.00	0.00	
576 80 10 02 Parks-Overtime	19,724.41	15,988.81	20,870.09	9,082.56	10,000.00	10,000.00	NC
576 80 10 03 Salaries & Wages-Parks	592,094.12	622,422.63	787,427.20	632,610.86	1,084,439.00	1,068,837.00	Front desk moved to Exe
594 76 10 02 Salaries & Wages-Trailhead Irrigation Improvements	0.00	3,700.00	0.00	0.00	0.00	0.00	
010 Salaries and Wages	632,897.63	677,654.98	811,772.44	641,867.19	1,094,439.00	1,078,837.00	
518 30 20 01 Social Security & Medicare-Janitorial/Building Services	654.22	515.40	50.39	64.81	0.00	0.00	
518 30 21 05 Retirement-Janitorial/Building Services	2,582.37	4,535.50	446.07	455.39	0.00	0.00	
518 30 22 04 Employee Assistance Program	4.47	18.40	0.00	179.78	0.00	0.00	
518 30 23 02 Labor & Industries-Janitorial/Building Services	899.18	1,333.73	117.24	6.85	0.00	0.00	
518 30 24 00 Paid Family And Medical Leave-Janitorial/Building Services	0.00	0.00	4.97	0.26	0.00	0.00	
518 30 24 01 Paid Family And Medical Leave-Janitorial/Building Services	0.00	0.00	0.14	0.00	0.00	0.00	
576 80 20 01 Parks-Social Security & Medicare	23,836.39	24,623.29	27,800.45	22,064.19	46,177.00	45,387.00	
576 80 21 05 Parks-Retirement	72,176.28	72,106.32	90,801.07	79,912.26	140,745.00	139,926.00	
576 80 22 04 Parks-Medical/Life/LTD	93,206.67	74,089.75	91,099.43	72,383.52	121,935.00	111,964.00	
576 80 23 02 Parks-Labor & Industries	24,088.86	22,137.84	25,809.72	24,391.04	37,152.00	37,152.00	NC
576 80 24 02 Parks-Paid Family And Medical Leave	0.00	0.00	30.63	13.33	0.00	0.00	
576 80 24 03 Parks-Paid Family And Medical Leave	0.00	0.00	1,155.39	976.96	1,609.00	1,586.00	
576 80 28 06 HRA VEBA	6,400.02	18,000.00	23,021.44	39,413.33	39,000.00	41,200.00	
594 76 20 02 Social Security & Medicare-Trailhead Irrigation Improvements	0.00	283.06	0.00	0.00	0.00	0.00	
594 76 23 03 Labor & Industries-Trailhead Irrigation Improvements	0.00	47.16	0.00	0.00	0.00	0.00	
020 Personnel Benefits	223,848.46	217,690.45	260,336.94	239,861.72	386,618.00	377,215.00	
518 30 31 00 Centralized Services Supplies	15,985.17	19,337.19	26,068.94	15,195.61	23,000.00	23,000.00	NC
518 30 32 00 Central Services Fuel Consumed	858.62	1,807.28	1,429.42	957.20	1,500.00	1,500.00	NC
553 60 31 00 Weed Control Supplies	1,382.57	986.63	606.65	1,353.08	1,000.00	1,000.00	NC
553 60 31 30 Centennial Trail Weed Control Supplies	0.00	0.00	0.00	0.00	750.00	750.00	NC
571 00 31 00 Recreation Supplies	1,124.28	1,653.38	975.61	324.69	1,500.00	1,500.00	NC
571 00 31 04 Special Events Supplies	8,346.05	5,420.39	8,888.91	1,019.10	7,500.00	7,500.00	NC
576 80 31 01 Parks Supplies	22,599.57	26,432.80	30,906.65	19,762.50	20,000.00	20,000.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
576 80 31 02 Grant-Arbor Day	310.76	500.00	500.00	0.00	0.00	0.00	
576 80 31 15 Ballfields Supplies	12,156.82	14,213.23	17,239.41	6,334.41	15,000.00	15,000.00	NC
576 80 31 25 Pavillion Park Supplies	11,026.89	13,912.41	11,410.80	4,983.67	12,000.00	12,000.00	NC
576 80 31 35 Town Square Supplies	1,229.03	768.39	3,812.32	147.00	1,800.00	1,800.00	NC
576 80 31 45 Orchard Park Supplies	0.00	11.08	15,052.88	9,405.95	15,000.00	15,000.00	NC
576 80 31 55 Rocky Hill Park Supplies	5,175.38	5,309.31	6,456.43	2,606.41	5,000.00	5,000.00	NC
576 80 31 65 Centennial Trail Supplies	0.00	0.00	1,261.07	60.37	3,000.00	3,000.00	NC
576 80 32 00 Parks Fuel Consumed	5,567.44	6,497.96	8,383.16	5,023.52	6,500.00	6,500.00	NC
576 80 32 15 Ballfields Fuel Consumed	379.64	583.06	490.82	29.30	800.00	800.00	NC
576 80 32 45 Orchard Park Fuel Consumed	0.00	0.00	118.85	0.00	0.00	0.00	
576 90 30 00 Other Park Facilities-Trails Supplies	0.00	0.00	0.00	1,300.46	0.00	0.00	
030 Supplies	86,142.22	97,433.11	133,602.02	68,503.27	114,350.00	114,350.00	
518 30 41 00 Central Services-Professional Services	12,993.92	26,489.14	50,822.98	13,847.51	40,000.00	40,000.00	NC
518 30 47 00 Central Services-Utility Services	20,236.04	21,077.56	22,887.08	16,783.76	22,000.00	22,000.00	NC
518 30 48 00 Central Services-Outside Labor & Materials	14,149.20	0.00	0.00	0.00	0.00	0.00	
553 60 41 00 Weed Control Professional Services	563.05	0.00	0.00	0.00	1,000.00	1,000.00	NC
553 60 41 30 Centennial Trail Weed Control Professional Services	0.00	0.00	0.00	0.00	1,000.00	1,000.00	NC
553 60 48 00 Weed Control Outside Labor & Materials	418.89	0.00	0.00	0.00	0.00	0.00	
571 00 41 00 Rec-Professional Services	134.31	792.69	429.24	0.00	4,000.00	4,000.00	NC
571 00 41 01 Children's Programming	4,000.00	0.00	0.00	0.00	0.00	0.00	
571 00 41 04 Rec Shuttle - Professional Services	71.74	0.00	0.00	0.00	0.00	0.00	
571 00 41 05 Special Events Professional Services	26,050.97	34,141.20	59,152.87	26,119.96	71,500.00	71,500.00	NC
571 00 41 07 Special Events Business & Community Support	3,769.95	1,419.30	0.00	0.00	5,000.00	5,000.00	NC
571 00 42 00 Rec-Telephone,Internet,Postage	7.29	0.00	0.00	0.00	0.00	0.00	
571 00 47 00 Special Events Utilities-Elec/Gas,Wtr/Swr,Trsh	484.28	344.85	1,220.69	33.14	750.00	750.00	NC
571 00 49 00 Rec-Dues,Subscriptions,Mbrships	418.50	148.00	0.00	0.00	0.00	0.00	
576 80 41 00 Parks-Professional Services	3,540.36	4,991.36	24,655.31	23,849.08	23,000.00	23,000.00	NC
576 80 41 01 Unemployment Claims-Parks	9,784.59	12,873.27	14,090.82	5,467.79	18,000.00	14,000.00	Per annual average
576 80 41 15 Ballfields-Professional Services	720.99	3,649.68	2,309.50	1,151.52	5,000.00	5,000.00	NC
576 80 41 25 Pavillion Park-Professional Services	1,704.20	5,325.22	11,889.08	1,533.16	10,000.00	10,000.00	NC
576 80 41 35 Town Square-Professional Services	1,484.09	434.07	2,832.31	230.00	3,000.00	3,000.00	NC
576 80 41 45 Orchard Park-Professional Services	487.26	1,512.11	4,081.55	1,546.31	7,750.00	7,750.00	NC
576 80 41 55 Rocky Hill Park-Professional Services	581.20	16,658.66	8,320.31	707.84	5,000.00	5,000.00	NC
576 80 41 65 Centennial Trail Professional Services	0.00	0.00	462.83	142.11	3,000.00	3,000.00	NC
576 80 42 00 Parks-Telephone,Internet,Postage	8,025.60	7,998.99	9,073.24	8,346.45	6,500.00	6,500.00	NC
576 80 42 15 Ballfields-Telephone,Internet,Postage	390.00	398.00	414.00	345.00	400.00	400.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
576 80 42 45 Orchard	0.00	0.00	160.50	432.00	0.00	0.00	NC
576 80 42 55 Park-Telephone,Internet,Postage Rocky Hill	390.00	398.00	421.50	345.00	400.00	400.00	NC
576 80 43 00 Park-Telephone,Internet,Postage Parks Travel-Lodging,Meals,Mileage	781.93	837.97	1,292.64	1,570.91	1,500.00	1,500.00	NC
576 80 47 01 Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	596.64	121.41	105.38	0.00	500.00	500.00	NC
576 80 47 15 Ballfields	3,804.31	1,776.07	1,883.11	1,671.22	2,000.00	2,000.00	NC
576 80 47 25 Utilities-Elec/Gas,Wtr/Swr,Trsh Pavillion Park	3,685.37	6,070.73	11,632.11	4,431.33	5,300.00	5,300.00	NC
576 80 47 35 Utilities-Elec/Gas,Wtr/Swr,Trsh Town Square	2,893.41	4,203.46	3,859.90	2,934.75	4,000.00	4,000.00	NC
576 80 47 45 Utilities-Elec/Gas,Wtr/Swr,Trsh Orchard Park	0.00	170.73	6,473.50	5,199.24	4,000.00	4,000.00	NC
576 80 47 55 Utilities-Elec/Gas,Wtr/Swr,Trsh Rocky Hill Park	9,157.30	11,787.36	10,393.64	8,282.93	7,000.00	7,000.00	NC
576 80 48 00 Parks-Outside Labor & Materials	204.38	0.00	0.00	0.00	0.00	0.00	
576 80 48 15 Ballfields-Outside Labor & Materials	2,051.71	0.00	0.00	0.00	0.00	0.00	
576 80 48 25 Pavillion Park-Outside Labor/Materials	606.42	0.00	0.00	0.00	0.00	0.00	
576 80 48 55 Rocky Hill Park-Outside Labor & Materials	8.02	0.00	0.00	0.00	0.00	0.00	
576 80 49 01 Parks-Registration Fees,Mbrships	2,571.20	2,118.99	2,133.74	621.50	3,000.00	3,000.00	NC
040 Services	136,767.12	165,738.82	250,997.83	125,592.51	254,600.00	250,600.00	
594 18 62 00 Central Services - Buildings & Structures	0.00	0.00	0.00	0.00	140,000.00	50,000.00	CH bldg improvements
594 18 64 00 Central Services-Furniture,Computers&Equip	0.00	35,362.22	15,674.58	0.00	5,000.00	45,000.00	15k security server,30k main server housed @LLPD
594 76 61 00 Capital Expenditures - Land	0.00	13,506.05	2,270.00	0.00	0.00	0.00	
594 76 63 01 Parks-Other Improvements	5,202.16	8,519.04	2,600.32	0.00	0.00	0.00	
594 76 63 05 Arboretum-Other Improvements	1,820.55	1,097.29	0.00	0.00	0.00	0.00	
594 76 63 06 Pavillion Park - Other Improvements	2,500.00	164,702.86	8,361.24	0.00	15,000.00	15,000.00	NC
594 76 63 07 Rocky Hill - Other Improvements	0.00	12,174.72	2,082.06	0.00	3,000.00	3,000.00	NC
594 76 63 08 Town Square Park - Other Improvements	3,921.76	0.00	0.00	0.00	3,000.00	3,000.00	NC
594 76 63 10 LL Ball Fields - Other Improvements	10,444.14	0.00	18,684.20	0.00	0.00	0.00	
594 76 63 11 Trailhead Irrigation Improvements Capital Expenditures	0.00	964,135.61	239,493.99	0.00	0.00	0.00	
594 76 63 12 Orchard Park-Other Improvements	0.00	0.00	36,416.50	5,520.82	41,000.00	41,000.00	NC
594 76 64 01 Parks-Furniture,Computers&Equip	66,515.70	60,179.22	208,397.04	38,745.97	41,688.00	57,000.00	Per fleet rotation plan 2021. JC
060 Capital Outlays	90,404.31	1,259,677.01	533,979.93	44,266.79	248,688.00	214,000.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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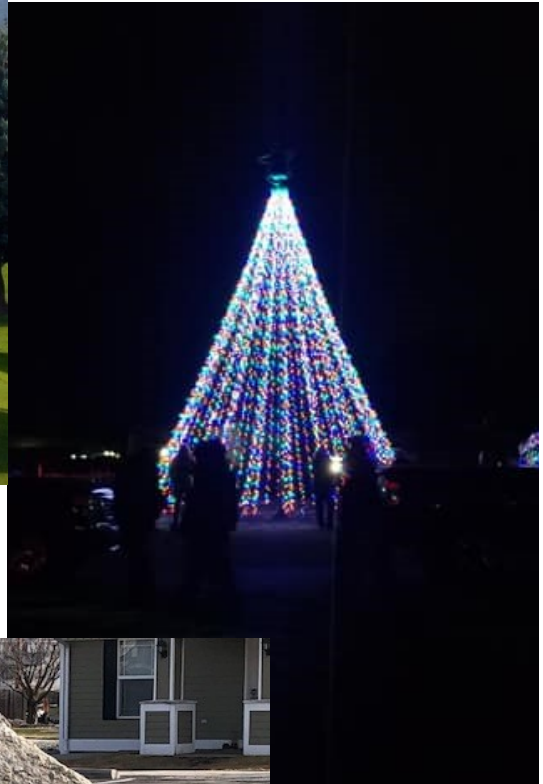
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001 General Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
576	Park Facilities	1,170,059.74	2,418,194.37	1,990,689.16	1,120,091.48	2,098,695.00	2,035,002.00	
TOTAL EXPENDITURES:		1,170,059.74	2,418,194.37	1,990,689.16	1,120,091.48	2,098,695.00	2,035,002.00	
FUND GAIN/LOSS:		-1,170,059.74	-2,418,194.37	-1,990,689.16	-1,120,091.48	-2,098,695.00	-2,035,002.00	

ALL OTHER FUNDS

2021



Street Operations and Maintenance Fund Resources
Special Revenue Fund 110

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 263,492	\$ 262,579	\$ 332,950	\$ 510,713	53%
Taxes - Motor Vehicle Fuel Tax	230,888	233,432	248,710	259,670	4%
Electric Utility Tax	390,311	392,643	380,000	385,000	1%
Gas Utility Tax	91,556	90,516	95,000	95,000	0%
Garbage/Solid Waste Utility Tax	62,474	69,870	60,000	62,000	3%
Cable Utility Tax	75,369	80,952	75,000	75,000	0%
Telephone Utility Tax	240,510	210,220	215,000	215,000	0%
Interest & Other Earnings	1,055	3,084	1,500	1,700	13%
Compensation For Loss/Impairment	-	28,701	-	-	#DIV/0!
Other Financing Sources, Transfer - In	425,000	-	-	-	#DIV/0!
Street Fund Total Resources	\$ 1,780,655	\$ 1,371,997	\$ 1,408,160	\$ 1,604,083	14%

Street Operations and Maintenance Fund Resources
Special Revenue Fund 110

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ 185,770	\$ 111,097	\$ 135,052	\$ 141,395	5%
Benefits	62,302	48,302	63,184	65,922	4%
Supplies	121,079	140,210	155,700	156,700	1%
Services & Charges	215,458	237,374	224,057	222,757	-1%
Debt Service	65,249	65,249	65,250	76,272	17%
Capital Outlay	668,216	71,758	187,688	232,645	24%
Other Financing Uses, Transfer - Out	200,000	300,000	400,000	200,000	-50%
Fund Balance	-	-	177,229	508,392	187%
Street Fund Total Uses	\$ 1,518,076	\$ 973,990	\$ 1,408,160	\$ 1,604,083	14%

Notes

Revenue

Utility Tax is dedicated for the Streets Maintenance and Streets Capital.

Debt Service

Annual Payment for Lease Equipment

Capital Outlay

\$90K for Pedestrian safety and \$142K for Fleet.

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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110 Street Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 80 01 10 Unreserved Beginning Cash/Investments	215,400.89	263,492.04	262,578.97	0.00	0.00	0.00	
308 91 01 10 Beginning Unassigned Cash And Investments	0.00	0.00	0.00	398,007.68	332,950.00	510,713.00	EB 09302020
308 Beginning Balances	215,400.89	263,492.04	262,578.97	398,007.68	332,950.00	510,713.00	
316 41 01 10 Electric Utility Tax	370,660.14	390,417.15	392,643.11	298,030.05	380,000.00	385,000.00	
316 41 01 11 Utility Tax Rebate-Electric	-72.62	-106.51	0.00	0.00	0.00	0.00	
316 43 01 10 Gas Utility Tax	100,476.69	91,619.57	90,515.66	80,584.72	95,000.00	95,000.00	NC
316 43 01 11 Utility Tax Rebate-Gas	-39.50	-64.01	0.00	0.00	0.00	0.00	
316 45 01 10 Garbage/Solid Waste Utility Tax	54,896.42	62,488.38	69,870.13	54,856.97	60,000.00	62,000.00	
316 45 01 11 Utility Tax Rebate-Garbage/Solid Waste	-19.47	-14.35	0.00	0.00	0.00	0.00	
316 46 01 10 Cable Utility Tax	75,889.17	75,437.98	80,952.29	65,367.65	75,000.00	75,000.00	NC
316 46 01 11 Utility Tax Rebate-Cable	-34.10	-69.04	0.00	0.00	0.00	0.00	
316 47 01 10 Cellular/Pager/Telephone Utility Tax	288,741.83	240,545.99	210,219.94	157,184.63	215,000.00	215,000.00	NC
316 47 01 11 Utility Tax Rebate-Telephone	-49.28	-35.75	0.00	0.00	0.00	0.00	
310 Taxes	890,449.28	860,219.41	844,201.13	656,024.02	825,000.00	832,000.00	
334 03 80 13 State Grant From Transportation Improvement Board (TIB)	50,000.00	0.00	0.00	0.00	0.00	0.00	
336 00 71 00 Multimodal Transportation	9,803.71	13,944.94	14,383.61	11,246.41	14,960.00	15,410.00	St. shared rev est
336 00 87 00 Gas Tax - Streets	201,952.70	216,943.25	219,048.78	142,142.91	233,750.00	244,260.00	St. shared rev est
337 00 01 10 Local Grants,Entitlements And Other Payments	4,499.20	0.00	0.00	0.00	0.00	0.00	
330 Intergovernmental Revenues	266,255.61	230,888.19	233,432.39	153,389.32	248,710.00	259,670.00	
361 40 01 10 Interest - Checking	39.46	54.21	0.00	0.00	0.00	0.00	
360 Miscellaneous Revenue	39.46	54.21	0.00	0.00	0.00	0.00	
361 11 01 10 Investment Interest	1,141.72	1,000.91	3,084.31	1,636.83	1,500.00	1,700.00	
361 Investment Interest	1,141.72	1,000.91	3,084.31	1,636.83	1,500.00	1,700.00	
395 20 01 10 Compensation For Loss/Impairment Of Capital Assets	0.00	0.00	28,700.52	44,547.42	0.00	0.00	No budget
390 Other Revenues	0.00	0.00	28,700.52	44,547.42	0.00	0.00	
397 42 01 10 OP Trans Frm Gen Fund	330,000.00	425,000.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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110 Street Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
397 Transfers In	330,000.00	425,000.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	1,703,286.96	1,780,654.76	1,371,997.32	1,253,605.27	1,408,160.00	1,604,083.00	
518 63 40 00 Utility Tax Rebate-Electric	0.00	0.00	104.44	62.95	0.00	0.00	
518 63 40 01 Utility Tax Rebate-Gas	0.00	0.00	11.62	0.00	0.00	0.00	
518 63 40 02 Utility Tax Rebate-Garbage/Solid Waste	0.00	0.00	2.70	7.36	0.00	0.00	
518 63 40 03 Utility Tax Rebate-Cable	0.00	0.00	35.01	39.73	0.00	0.00	
518 63 40 04 Utility Tax Rebate-Telephone	0.00	0.00	81.57	11.34	0.00	0.00	
040 Services	0.00	0.00	235.34	121.38			
518 Centralized Services	0.00	0.00	235.34	121.38	0.00	0.00	
542 90 10 05 Streets-Overtime	1,566.78	4,300.68	7,345.68	2,401.63	10,000.00	10,000.00	NC
542 90 10 06 Salaries & Wages-Streets	148,089.23	181,469.75	103,750.97	106,555.13	125,052.00	131,395.00	
010 Salaries and Wages	149,656.01	185,770.43	111,096.65	108,956.76	135,052.00	141,395.00	
542 90 20 01 Streets-Medicare	2,855.48	7,504.56	2,596.99	2,065.09	4,617.00	3,495.00	
542 90 21 05 Streets-Retirement	17,534.87	18,427.26	14,173.61	14,149.83	17,368.00	18,339.00	
542 90 22 04 Streets-Medical/Life/LTD	42,108.44	26,462.24	25,513.07	26,150.00	30,532.00	30,225.00	
542 90 23 02 Streets-Labor & Industries	2,838.94	4,658.30	3,104.66	3,389.44	4,168.00	5,255.00	
542 90 24 05 Streets-Paid Family And Medical Leave	0.00	0.00	10.90	3.51	0.00	0.00	
542 90 24 06 Streets-Paid Family And Medical Leave	0.00	0.00	152.38	156.48	199.00	208.00	
542 90 28 06 HRA VEBA	2,000.00	5,250.00	2,750.00	7,700.00	6,300.00	8,400.00	
020 Personnel Benefits	67,337.73	62,302.36	48,301.61	53,614.35	63,184.00	65,922.00	
542 30 31 00 Roadway Supplies	13,315.24	3,817.14	2,730.02	5,085.21	5,000.00	7,000.00	Increase for in house work.2K
542 30 31 01 Roadway Striping Supplies	993.34	10,143.56	3,542.60	2,616.70	6,000.00	5,000.00	
542 64 31 00 Traffic Control Devices Supplies	7,393.92	6,569.93	8,018.90	6,828.20	7,000.00	7,000.00	No Change SW
542 66 31 00 Snow And Ice Control Supplies	32,400.81	44,465.92	64,132.75	24,990.02	70,000.00	70,000.00	No Change,SW
542 66 32 00 Snow And Ice Control Fuel	2,355.24	3,645.12	6,531.80	2,070.17	6,500.00	6,500.00	
542 70 31 01 Roadside Supplies	28,831.22	24,598.10	27,030.69	14,138.65	27,500.00	27,500.00	NC
542 90 30 00 PWY Break In Insurance Claim	0.00	0.00	0.00	3,970.59	0.00	0.00	
542 90 31 00 Maint Admin & Overhead Supplies	16,321.41	18,607.80	17,945.83	15,317.65	21,200.00	21,200.00	NC
542 90 32 00 Maint Admin & Overhead Fuel Consumed	7,583.77	9,122.15	9,483.74	7,292.77	10,000.00	10,000.00	NC
553 60 31 10 Weed Control Supplies	3,441.30	109.77	793.60	722.16	2,500.00	2,500.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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110 Street Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
030	Supplies	112,636.25	121,079.49	140,209.93	83,032.12	155,700.00	156,700.00	
542 30 41 01	Roadway - Professional Services	94.63	4,235.61	51,545.43	56,271.61	40,000.00	40,000.00	No changeSW
542 30 47 01	Roadway - Utility Services	955.80	2,542.36	2,426.31	940.26	1,500.00	1,500.00	NC
542 30 48 06	Roadway - Striping	8,187.71	17,023.02	27,848.81	13,620.03	20,000.00	15,000.00	Still establishing a budget for contract striping and doing more work in house.
542 30 48 08	Roadway - Outside Labor & Materials	19,752.00	0.00	0.00	0.00	0.00	0.00	
542 63 47 00	Street Lighting - Utility Services	41,816.00	39,540.74	53,072.65	42,351.76	46,000.00	46,000.00	NC
542 64 41 00	Traffic Control Devices-Professional Services	0.00	13,658.38	9,754.45	25,845.55	8,000.00	13,000.00	Increase for signal maintenance.
542 64 47 00	Traffic Control Devices-Elec/Gas,Wtr/Swr,Trsh	4,773.72	5,041.29	5,350.63	3,514.65	5,000.00	5,000.00	NC
542 64 48 00	Traffic Control Devices-Outside Labor & Materials	1,304.07	0.00	0.00	0.00	0.00	0.00	
542 66 41 00	Snow And Ice Control-Professional Service	169,359.47	54,159.81	14,530.95	3,471.90	20,000.00	15,000.00	Decrease due to in house operators.
542 66 41 01	Professional Services Trail Maint	0.00	0.00	0.00	0.00	5,000.00	5,000.00	No change,SW
542 67 41 00	Street Cleaning Professional Services	0.00	16,569.91	0.00	0.00	0.00	0.00	
542 70 41 00	Roadside Professional Services	18,277.44	24,474.99	25,826.04	8,126.48	25,000.00	25,000.00	NC
542 70 47 00	Roadside Utilities	0.00	544.22	958.02	2,036.43	10,000.00	10,000.00	NC
542 70 48 01	Roadside Outside Labory & Materials	9,317.01	0.00	0.00	0.00	0.00	0.00	
542 90 40 00	PWY Break In Insurance Claim	0.00	0.00	0.00	3,655.27	0.00	0.00	
542 90 41 00	Maint Admin & Overhead Professional Services	8,614.72	13,279.06	31,020.61	12,119.40	16,057.00	16,057.00	NC
542 90 41 03	Unemployment Claims-Streets	0.00	0.00	0.00	0.00	1,000.00	0.00	NB
542 90 42 00	Maint Admin & Overhead Telephone,Internet,Postage	2,532.43	2,480.37	1,955.67	6,450.42	5,350.00	5,350.00	NC
542 90 43 00	Maint Admin & Overhead Lodging,Meals,Mileage	930.63	549.93	2,219.52	82.50	2,250.00	2,250.00	NC
542 90 46 00	Maint Admin & Overhead Insurance	0.00	1,519.35	0.00	0.00	0.00	0.00	
542 90 47 00	Maint Admin & Overhead Utility Services Garbage	15.00	258.06	83.18	2,934.00	300.00	5,000.00	Increase for dumpster at PWY SW
542 90 48 00	Maint Admin & Overhead Outside Labor & Materials	2,071.07	0.00	0.00	0.00	0.00	0.00	
542 90 49 00	Maint Admin & Overehad Registration Fees, Mbrships	4,290.00	3,067.00	4,656.56	1,035.00	5,000.00	5,000.00	No Change,SW
553 60 41 10	Weed Control Professional Services	2,768.97	13,589.34	4,349.51	1,089.00	10,000.00	10,000.00	NC
553 60 48 10	Weed Control Outside Labor & Materials	397.13	0.00	0.00	0.00	0.00	0.00	
554 30 41 10	Road Hazard Removal	2,700.00	2,925.00	1,540.00	390.00	3,600.00	3,600.00	NC
040	Services	298,157.80	215,458.44	237,138.34	183,934.26	224,057.00	222,757.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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110 Street Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
542 Streets - Maintenance	627,787.79	584,610.72	536,746.53	429,537.49	577,993.00	586,774.00	
591 95 70 00 Debt Repayment-Roads/Streets And Other Infrastructure	0.00	65,249.42	40,788.82	42,572.00	42,572.00	76,272.00	Enter new leases 2 wheel loaders,excavator,motor grader
070 Debt Service	0.00	65,249.42	40,788.82	42,572.00	42,572.00	76,272.00	
592 95 80 00 Interest And Other Debt Service Cost-Roads/Streets And Other Infrastructure	0.00	0.00	24,460.57	22,677.42	22,678.00	0.00	NB
080 Debt Service: Interest and Related Co	0.00	0.00	24,460.57	22,677.42	22,678.00		
591 Debt Service	0.00	65,249.42	65,249.39	65,249.42	65,250.00	76,272.00	
595 30 10 00 Salaries & Wages Heights Overlay	0.00	13,855.00	0.00	0.00	0.00	0.00	
010 Salaries and Wages	0.00	13,855.00	0.00	0.00			
595 30 20 00 Social Security & Medicare Heights Overlay	0.00	236.77	0.00	0.00	0.00	0.00	
595 30 23 00 Labor & Industries Heights Overlay	0.00	53.11	0.00	0.00	0.00	0.00	
020 Personnel Benefits	0.00	289.88	0.00	0.00			
594 42 62 00 Capital Expenditures-Buildings & Structures	0.00	0.00	0.00	122.72	15,000.00	0.00	NB
594 42 64 00 Capital Expenditures - Furniture,Computers&Equip	250,627.11	51,535.27	29,619.14	89,379.29	107,688.00	142,645.00	Per fleet rotation plan 2021. JC
595 30 63 07 Roads/Streets Const. & Other Infrastructure - Other Improvements	50,000.00	0.00	0.00	0.00	0.00	0.00	
595 64 63 00 Roads/Streets Const. & Other Infrastructure - Other Improvements	111,380.02	602,535.50	42,139.24	40,372.24	65,000.00	90,000.00	Ped safety CFP31
060 Captial Outlays	412,007.13	654,070.77	71,758.38	129,874.25	187,688.00	232,645.00	
594 Capital Expenditures	412,007.13	668,215.65	71,758.38	129,874.25	187,688.00	232,645.00	
597 42 01 10 Operating Transfers-Out	400,000.00	200,000.00	300,000.00	200,000.00	400,000.00	200,000.00	Trf to Streets Capital Fund 312. Reduce to pay for Capital Equipment needs in Fund 110

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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110 Street Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
597	Transfers Out	400,000.00	200,000.00	300,000.00	200,000.00	400,000.00	200,000.00	
508 91 01 10	Ending Unassigned Cash And Investments	0.00	0.00	0.00	0.00	177,229.00	508,392.00	
999	Ending Balance	0.00	0.00	0.00	0.00	177,229.00	508,392.00	
TOTAL EXPENDITURES:		1,439,794.92	1,518,075.79	973,989.64	824,782.54	1,408,160.00	1,604,083.00	
FUND GAIN/LOSS:		263,492.04	262,578.97	398,007.68	428,822.73	0.00	0.00	

Parks & Art Fund
Special Revenue Fund 111

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 17,500	\$ 19,195	10%
Donations	-	558.26	-	-	#DIV/0!
Transfer In from General Fund	-	34,500	35,000	6,500	-81%
Interest & Other Earnings	-	223	500	150	-70%
Special Capital Projects Fund Total Resources	\$ -	\$ 35,281	\$ 53,000	\$ 25,845	

Parks & Art Fund
Special Revenue Fund 111

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Special Events	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Supplies	-	1,307	-	-	#DIV/0!
Capital - Public Art	-	15,950	53,000	24,500	-54%
Fund Balance	-	-	-	1,345	#DIV/0!
Special Capital Projects Fund Total Uses	\$ -	\$ 17,258	\$ 53,000	\$ 25,845	

Notes

See Parks and Arts Strategic Plan in Appendix

Tourism Promotion Fund Resources
Special Revenue Fund 115

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 10,074	\$ 9,508	\$ 2,000	\$ 55,514	2676%
Taxes - Hotel/ Motel Tax 2%	57,282	76,086	62,000	62,000	0%
Interest & Other Earnings	652	492	200	200	0%
Tourism Promotion Fund Total Resources	\$ 68,008	\$ 86,086	\$ 64,200	\$ 117,714	83%

Tourism Promotion Fund Uses
Special Revenue Fund 115

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Services & Charges	\$ 58,500	\$ 53,000	\$ 62,000	\$ 60,000	-3%
Fund Balance	-	-	2,200	57,714	2523%
Tourism Promotion Fund Total Uses	\$ 58,500	\$ 53,000	\$ 64,200	\$ 117,714	83%

Notes

Services & Charges

Tourism dollars are generated from hotel stays and are restricted for use on events that bring tourists to this area.

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 66,930	\$ 105,727	\$ 126,679	\$ 181,544	43%
Taxes - Hotel/ Motel Tax 2%	37,157	51,024	36,000	36,000	0%
Interest & Other Earnings	1,640	2,768	1,500	1,500	0%
Tourism Promotion Capital Total Resources	\$ 105,727	\$ 159,520	\$ 164,179	\$ 219,044	33%

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Supplies	\$ -	\$ -	\$ -	\$ -	0%
Services & Charges	-	-	-	-	0%
Fund Balance	-	-	164,179	219,044	33%
Tourism Promotion Fund Total Uses	\$ -	\$ -	\$ 164,179	\$ 219,044	33%

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	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 4,730	\$ -	\$ -	\$ -	#DIV/0!
Taxes - Tourism Promotion Area	39,298	80,534	60,000	60,000	0%
Interest On Contracts, Notes, Taxes & Loans	50	95	50	50	0%
Interest & Other Earnings	128	216	100	100	0%
Tourism Promotion Area (TPA) Total Resources	\$ 44,206	\$ 80,844	\$ 60,150	\$ 60,150	0%

Tourism Promotion Area (TPA) Uses
Special Revenue Fund 117

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Services & Charges	\$ 44,206	\$ 60,100	\$ 60,150	\$ 60,150	0%
Fund Balance	-	-	-	-	#DIV/0!
Tourism Promotion Area (TPA) Total Uses	\$ 44,206	\$ 60,100	\$ 60,150	\$ 60,150	0%

Notes

Use of Fund

Monies generated in the fund are paid to the Spokane Regional Convention and Visitors Bureau as described in the interlocal agreement.

Restricted Reserve Fund Resources Special Revenue Fund 120					
Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 1,238,602	\$ 1,269,528	\$ 1,285,930	\$ 1,301,492	1%
Gains (Losses) On Investments	19,564	(1,526)	-	-	#DIV/0!
Interest & Other Earnings	11,362	24,705	15,000	15,000	0%
Restricted Reserve Fund Total Resources	\$ 1,269,528	\$ 1,292,708	\$ 1,300,930	\$ 1,316,492	1%

Restricted Reserve Fund Uses Special Revenue Fund 120					
Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Fund Balance	\$ -	\$ -	\$ 1,300,930	\$ 1,316,492	1%
Restricted Reserve Fund Total Uses	\$ -	\$ -	\$ 1,300,930	\$ 1,316,492	1%

Notes

Fund

Restricted Reserve 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. Policies for management and use of the Restricted Reserve Fund are outlined in City of Liberty Lake Ordinance No. 107-D. Per policy, this Fund should be at a minimum of \$1,162,860 for 2021.

City Land LTGO Bond Fund Uses
Debt Service Fund 214

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Other Financing Sources, Transfer - In from General Fund	\$ 161,520	\$ 161,520	\$ 80,760	\$ -	-100%
City Land LTGO Bond Fund Total Resources	\$ 161,520	\$ 161,520	\$ 80,760	\$ -	-100%

City Land LTGO Bond Fund Uses
Debt Service Fund 214

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Debt Service - Principle	\$ 146,140	\$ 152,797	\$ 78,983	\$ -	-100%
Debt Service - Interest & Related Costs	15,380	8,723	1,777	-	-100%
Fund Balance	-	-	-	-	#DIV/0!
City Land LTGO Bond Fund Total Uses	\$ 161,520	\$ 161,520	\$ 80,760	\$ -	-100%

Notes

Fund

Debt on this Bond paid in full in June of 2020. The Bond was for the purchase of the 6.4 Acres which now includes Town Square Park.

Capital Projects Fund Resources
REET 1 Capital Project Fund 310

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 967,563	\$ 31,342	\$ 262,191	\$ 1,054,782	302%
Taxes-REET 1st Quarter Percent	523,925	443,197	350,000	400,000	14%
LIFT-Local Grants,Entitlements & Other Payments	-	-	1,861,000	-	-100%
Transfer - In	75,000	291,000	-	-	#DIV/0!
Interest & Other Earnings	14,854	1,823	1,500	3,000	100%
Capital Projects Fund Total Resources	\$ 1,581,342	\$ 767,362	\$ 2,474,691	\$ 1,457,782	-41%

Capital Projects Fund Uses
REET 1 Capital Projects Fund 310

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Capital Outlay	-	728,017	597,000	592,700	-1%
Spokane River Distr Redevelopment Area	150,000	-	100,000	100,000	0%
Other Financing Uses, Transfer - Out	1,400,000	-	-	-	#DIV/0!
Fund Balance	-	-	1,777,691	765,082	-57%
Capital Projects Fund Total Uses	\$ 1,550,000	\$ 728,017	\$ 2,474,691	\$ 1,457,782	-41%

Notes

**Spokane River Distr
Redevelopment Area**

\$100K for 2021 LIFT Match

Capital Outlay

\$65K for Pavillion Park Improvements for Irrigation (Carry over from 2020).
\$237K for Library & Police HVAC, lights, & generator, \$90K for facilities
Improvements. \$200K for Sidewalk Imp and master plan.

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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310 REET 1 Capital Projects Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 03 10 Reserved Beginning Cash/Investments	533,330.44	967,563.33	31,342.28	0.00	0.00	0.00	
308 31 03 10 Beginning Restricted Cash And Investments	0.00	0.00	0.00	39,345.64	262,191.00	1,054,782.00	EB 09302020
308 Beginning Balances	533,330.44	967,563.33	31,342.28	39,345.64	262,191.00	1,054,782.00	
318 34 00 00 REET- 1st Quarter Per	427,212.89	523,924.84	443,196.97	433,312.07	350,000.00	400,000.00	
310 Taxes	427,212.89	523,924.84	443,196.97	433,312.07	350,000.00	400,000.00	
337 00 03 10 LIFT-Local Grants,Entitlements & Other Payments	0.00	0.00	0.00	1,400,000.00	1,861,000.00	0.00	No Budget
330 Intergovernmental Revenues	0.00	0.00	0.00	1,400,000.00	1,861,000.00	0.00	
361 11 03 10 Investment Interest	7,020.00	14,854.11	1,823.18	3,620.43	1,500.00	3,000.00	
361 Investment Interest	7,020.00	14,854.11	1,823.18	3,620.43	1,500.00	3,000.00	
397 00 03 10 Transfer In Frm Harvard Rd Mitigation Fund	0.00	75,000.00	0.00	0.00	0.00	0.00	
397 76 03 01 Transfer In General Fund	0.00	0.00	291,000.00	0.00	0.00	0.00	
397 Transfers In	0.00	75,000.00	291,000.00	0.00	0.00	0.00	
TOTAL REVENUES:	967,563.33	1,581,342.28	767,362.43	1,876,278.14	2,474,691.00	1,457,782.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
558 70 41 05 Spokane River Distr Redevelopment Area	0.00	150,000.00	0.00	0.00	100,000.00	100,000.00	LIFT MATCH
040 Services	0.00	150,000.00	0.00	0.00	100,000.00	100,000.00	
558 Planning & Community Development	0.00	150,000.00	0.00	0.00	100,000.00	100,000.00	
010 Salaries and Wages	0.00	0.00	0.00	0.00			
020 Personnel Benefits	0.00	0.00	0.00	0.00			

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310 REET 1 Capital Projects Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
594 18 60 00 Capital Expenditures/Expenses-Centralized/General Services	0.00	0.00	0.00	0.00	147,000.00	327,700.00	\$237K for PD/Library HVAC, lights, and generator carryover from 2020 . \$90K for facility improvements in 2021. See CFP A-8
594 76 61 15 Orchard Park-Land	0.00	0.00	3,813.53	0.00	0.00	0.00	
594 76 63 09 Capital Expenditures - Other Improvements	0.00	0.00	432,344.78	33,014.42	250,000.00	65,000.00	Pavillion Park irrig sys replacement
595 30 60 00 Capital Expenditures/Expenses-Roadway	0.00	0.00	89,509.92	0.00	0.00	0.00	
595 61 60 00 Capital Expenditures/Expenses-Sidewalks	0.00	0.00	202,348.56	9,655.86	200,000.00	200,000.00	CFP34,CFP35
060 Captial Outlays	0.00	0.00	728,016.79	42,670.28	597,000.00	592,700.00	
594 Capital Expenditures	0.00	0.00	728,016.79	42,670.28	597,000.00	592,700.00	
597 76 03 10 Transfer Out Orchard Park	0.00	1,400,000.00	0.00	16,500.00	0.00	0.00	
597 50 03 10 Transfer Out Henry Rd Proj Frm Mission To Appleway	0.00	0.00	0.00	714,000.00	0.00	0.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	714,000.00			
597 Transfers Out	0.00	1,400,000.00	0.00	730,500.00	0.00	0.00	
508 31 03 10 Ending Restricted Cash And Investments	0.00	0.00	0.00	0.00	1,777,691.00	765,082.00	
999 Ending Balance	0.00	0.00	0.00	0.00	1,777,691.00	765,082.00	
TOTAL EXPENDITURES:	0.00	1,550,000.00	728,016.79	773,170.28	2,474,691.00	1,457,782.00	
FUND GAIN/LOSS:	967,563.33	31,342.28	39,345.64	1,103,107.86	0.00	0.00	

Special Capital Projects Fund Resources
REET 2 Capital Project Fund 311

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 1,025,227	\$ 15,643	\$ 200,467	\$ 1,855,981	826%
Taxes-REET 2nd Quarter Percent	523,925	443,197	350,000	400,000	14%
LIFT-Local Grants,Entitlements & Other Payments	-	-	1,300,000	-	-100%
Interest & Other Earnings	16,492	2,326	1,500	5,000	233%
Special Capital Projects Fund Total Resources	\$ 1,565,643	\$ 461,166	\$ 1,851,967	\$ 2,260,981	22%

Special Capital Projects Fund Uses
REET 2 Capital Projects Fund 311

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Spokane River Distr Rede	\$ 150,000	\$ -	\$ 100,000	\$ 100,000	0%
Capital Outlay	-	223,356	700,000	729,300	4%
Transfer Out Orchard Par	1,400,000	-	-	-	#DIV/0!
Fund Balance	-	-	1,051,967	1,431,681	36%
Special Capital Projects Fund Total Uses	\$ 1,550,000	\$ 223,356	\$ 1,851,967	\$ 2,260,981	22%

Notes

**Spokane River Distr
Redevelopment Area**

\$100K for 2021 LIFT Match

Capital Outlay

\$600K for Public Works Yard. \$129K for Trailhead Improvements

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311 REET 2 Special Capital Projects Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 03 11 Reserved Beginning Cash/Investments	734,506.12	1,025,226.59	15,643.21	0.00	0.00	0.00	
308 31 03 11 Beginning Restricted Cash And Investments	0.00	0.00	0.00	237,810.52	200,467.00	1,855,981.00	EB 09302020
308 Beginning Balances	734,506.12	1,025,226.59	15,643.21	237,810.52	200,467.00	1,855,981.00	
318 35 00 00 REET 2 - Second Quarter Percent	427,212.91	523,924.83	443,196.96	433,312.06	350,000.00	400,000.00	
310 Taxes	427,212.91	523,924.83	443,196.96	433,312.06	350,000.00	400,000.00	
337 00 03 11 LIFT-Local Grants,Entitlements & Other Payments	0.00	0.00	0.00	1,400,000.00	1,300,000.00	0.00	No Budget
330 Intergovernmental Revenues	0.00	0.00	0.00	1,400,000.00	1,300,000.00	0.00	
361 11 03 11 Investment Interest	8,203.06	16,491.79	2,326.04	4,670.24	1,500.00	5,000.00	
361 Investment Interest	8,203.06	16,491.79	2,326.04	4,670.24	1,500.00	5,000.00	
TOTAL REVENUES:	1,169,922.09	1,565,643.21	461,166.21	2,075,792.82	1,851,967.00	2,260,981.00	
558 70 41 06 Spokane River Distr Redevelopment Area	0.00	150,000.00	0.00	0.00	100,000.00	100,000.00	LIFT MATCH
040 Services	0.00	150,000.00	0.00	0.00	100,000.00	100,000.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
558 Planning & Community Development	0.00	150,000.00	0.00	0.00	100,000.00	100,000.00	
010 Salaries and Wages	0.00	0.00	0.00	0.00			
020 Personnel Benefits	0.00	0.00	0.00	0.00			
594 18 60 01 Capital Expenditures/Expenses-Centralized/General Services	0.00	0.00	155,650.27	40,314.60	700,000.00	600,000.00	PWY development
594 76 62 02 Capital Expenditures - Buildings & Structures	0.00	0.00	67,705.42	137,975.89	0.00	129,300.00	Trailhead Improvements per CFP A-3
060 Captial Outlays	0.00	0.00	223,355.69	178,290.49	700,000.00	729,300.00	

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311 REET 2 Special Capital Projects Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
594 Capital Expenditures	0.00	0.00	223,355.69	178,290.49	700,000.00	729,300.00	
597 76 03 11 Transfer Out Orchard Park	144,695.50	1,400,000.00	0.00	0.00	0.00	0.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
597 Transfers Out	144,695.50	1,400,000.00	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	1,051,967.00	1,431,681.00	
999 Ending Balance	0.00	0.00	0.00	0.00	1,051,967.00	1,431,681.00	
TOTAL EXPENDITURES:	144,695.50	1,550,000.00	223,355.69	178,290.49	1,851,967.00	2,260,981.00	
FUND GAIN/LOSS:	1,025,226.59	15,643.21	237,810.52	1,897,502.33	0.00	0.00	

Street Capital Projects Fund Resources
Capital Project Fund 312

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 66,223	\$ 179,833	\$ 184,160	\$ 269,228	46%
Grant(s)	402,935	221,281	588,000	-	-100%
Interest & Other Earnings	3,143	2,777	1,000	500	-50%
Other Financing Sources, Transfer-In	400,000	300,000	400,000	200,000	-50%
Street Capital Projects Fund Total Resources	\$ 872,301	\$ 703,891	\$ 1,173,160	\$ 469,728	-60%

Street Capital Projects Fund Uses
Capital Projects Fund 312

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ -	\$ 1,640	\$ -	\$ -	#DIV/0!
Benefits	-	153	-	-	#DIV/0!
Professional Services	-	277,148	-	-	#DIV/0!
Transfer Out Harvard Rd Bridge	180,000	-	-	-	#DIV/0!
Capital Outlay	512,468	331,040	925,000	85,000	-91%
Fund Balance	-	-	248,160	384,728	55%
Street Capital Projects Fund Total Uses	\$ 692,468	\$ 609,981	\$ 1,173,160	\$ 469,728	-60%

Notes

Capital Outlay \$50K for Annual Street Maintenance. \$35K for smart signal control.

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312 Street Capital Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 80 03 12 Unreserved Beginning Cash/Investments	497,716.07	66,223.11	179,832.61	0.00	0.00	0.00	
308 91 03 12 Beginning Unassigned Cash And Investments	0.00	0.00	0.00	93,909.45	184,160.00	269,228.00	EB 09302020
308 Beginning Balances	497,716.07	66,223.11	179,832.61	93,909.45	184,160.00	269,228.00	
334 03 80 12 State Grant From Transportation Improvement Board (TIB)	1,067,350.50	402,934.50	221,280.52	90,120.56	588,000.00	0.00	No Budget
330 Intergovernmental Revenues	1,067,350.50	402,934.50	221,280.52	90,120.56	588,000.00	0.00	
361 11 03 12 Investment Interest	2,873.90	3,143.03	2,777.37	227.62	1,000.00	500.00	
361 Investment Interest	2,873.90	3,143.03	2,777.37	227.62	1,000.00	500.00	
397 42 03 00 Transfer In From General Fund	315,000.00	0.00	0.00	0.00	0.00	0.00	
397 42 03 12 Transfer In	400,000.00	400,000.00	300,000.00	200,000.00	400,000.00	200,000.00	
397 Transfers In	715,000.00	400,000.00	300,000.00	200,000.00	400,000.00	200,000.00	
TOTAL REVENUES:	2,282,940.47	872,300.64	703,890.50	384,257.63	1,173,160.00	469,728.00	
542 50 10 00 Salaries And Wages-Harvard Rd Bridge Overlay Project	0.00	0.00	1,640.00	0.00	0.00	0.00	
010 Salaries and Wages	0.00	0.00	1,640.00	0.00			
542 50 20 01 Social Security And Medicare-Harvard Rd Bridge Overlay Project	0.00	0.00	125.46	0.00	0.00	0.00	
542 50 23 02 Labor And Industries-Harvard Rd Bridge Overlay Project	0.00	0.00	25.11	0.00	0.00	0.00	
542 50 24 00 Paid Family And Medical Leave-Harvard Rd Bridge Overlay Project	0.00	0.00	2.41	0.00	0.00	0.00	
020 Personnel Benefits	0.00	0.00	152.98	0.00			
542 50 40 00 Structures-Harvard Rd Bridge Overlay Project	0.00	0.00	277,148.49	17,520.75	0.00	0.00	
040 Services	0.00	0.00	277,148.49	17,520.75			

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312 Street Capital Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
542	Streets - Maintenance	0.00	0.00	278,941.47	17,520.75	0.00	0.00	
595 30 10 01	Salaries & Wages-Liberty Lake Road	36,308.40	0.00	0.00	0.00	0.00	0.00	
595 30 10 05	Capital Expenditures-Roadway Salaries & Wages	4,271.60	2,535.00	0.00	3,180.00	0.00	0.00	
595 30 10 06	Capital Expenditures-Roadway Overtime	306.00	0.00	0.00	270.00	0.00	0.00	
595 30 10 07	Capital Expenditures-LL Rd Overtime	2,484.00	0.00	0.00	0.00	0.00	0.00	
010	Salaries and Wages	43,370.00	2,535.00	0.00	3,450.00			
595 30 20 01	Capital Expenditures-Roadway Social Security & Medicare	350.18	1,017.07	0.00	263.93	0.00	0.00	
595 30 20 02	Social Security & Medicare-Liberty Lake Road	2,967.60	0.00	0.00	0.00	0.00	0.00	
595 30 22 04	Employee Assistance Program	17.88	0.00	0.00	0.00	0.00	0.00	
595 30 23 02	Capital Expenditures-Roadway Labor & Industries	74.43	195.84	0.00	65.03	0.00	0.00	
595 30 23 03	Labor & Industries-Liberty Lake Road	630.88	0.00	0.00	0.00	0.00	0.00	
595 30 24 05	Paid Family And Medical Leave	0.00	0.00	0.00	4.67	0.00	0.00	
595 30 24 06	Paid Family And Medical Leave	0.00	0.00	0.00	0.40	0.00	0.00	
020	Personnel Benefits	4,040.97	1,212.91	0.00	334.03			
595 30 42 00	Liberty Lake Road-Telephone,Internet,Postage	759.42	0.00	0.00	0.00	0.00	0.00	
040	Services	759.42	0.00	0.00	0.00			
595 30 60 02	Capital Expenditures-Roadway LL Rd Maint Sprague Ave To CV Dr	0.00	0.00	0.00	387,029.24	840,000.00	0.00	Project Complete in 2020
595 30 63 01	Roads/Streets Const. & Other Infrastructure - Other Improvements	148,005.88	412,967.81	331,039.58	46,145.52	50,000.00	50,000.00	NC
595 30 63 03	Liberty Lake Road Project	1,694,661.60	95,752.31	0.00	0.00	0.00	0.00	
595 30 63 05	Mission/Molter Roundabout	38,981.73	0.00	0.00	0.00	0.00	0.00	
595 30 63 06	Liberty Lake Road Project Non-reimbursable Expense	235,147.76	0.00	0.00	0.00	0.00	0.00	
595 63 63 01	Capital Expenditures-Street Lighting	51,750.00	0.00	0.00	0.00	0.00	0.00	
595 64 60 02	Capital Expenditures/Expenses-Smart Signal Control	0.00	0.00	0.00	0.00	35,000.00	35,000.00	NC
060	Capitial Outlays	2,168,546.97	508,720.12	331,039.58	433,174.76	925,000.00	85,000.00	
594	Capital Expenditures	2,216,717.36	512,468.03	331,039.58	436,958.79	925,000.00	85,000.00	

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312 Street Capital Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
597 42 03 99 Transfer Out Harvard Road Bridge Widening Fund	0.00	180,000.00	0.00	0.00	0.00	0.00	
597 Transfers Out	0.00	180,000.00	0.00	0.00	0.00	0.00	
508 91 03 12 Ending Unassigned Cash And Investments	0.00	0.00	0.00	0.00	248,160.00	384,728.00	
999 Ending Balance	0.00	0.00	0.00	0.00	248,160.00	384,728.00	
TOTAL EXPENDITURES:	2,216,717.36	692,468.03	609,981.05	454,479.54	1,173,160.00	469,728.00	
FUND GAIN/LOSS:	66,223.11	179,832.61	93,909.45	-70,221.91	0.00	0.00	

ORCHARD PARK Capital Project Fund
Capital Project Fund 314

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 4,295	\$ 593,439	\$ 12,062	\$ -	-100%
Investment Interest	1,972	6,082	500	-	-100%
Misc. Revenue	-	-	-	-	#DIV/0!
Transfer In	3,060,860	1,088,500	1,000,000	-	-100%
Special Capital Projects Fund Total Resources	\$ 3,067,128	\$ 1,688,020	\$ 1,012,562	\$ -	-100%

ORCHARD PARK Capital Project Fund
Capital Project Fund 314

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Benefits	-	-	-	-	#DIV/0!
Professional Services	4,849	-	-	-	#DIV/0!
Capital Outlay	2,468,840	1,676,943	1,012,562	-	-100%
Fund Balance	-	-	-	-	#DIV/0!
Special Capital Projects Fund Total Uses	\$ 2,473,689	\$ 1,676,943	\$ 1,012,562	\$ -	-100%

Notes

Capital Outlay Project closed

**Harvard Road Bridge Widening Fund
Capital Project Fund 318**

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ -	\$ 966,803	\$ -	\$ -	#DIV/0!
Intergovernmental Revenue	800,000	-	-	-	#DIV/0!
Investment Interest	3,066	17,005	-	-	#DIV/0!
Transfer In From Str Capital Fund	180,000	-	-	-	#DIV/0!
Special Capital Projects Fund Total Resources	\$ 983,066	\$ 983,808	\$ -	\$ -	#DIV/0!

**Harvard Road Bridge Widening Fund
Capital Project Fund 318**

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Capital Outlay	\$ 16,263	\$ 666,680	\$ -	\$ -	#DIV/0!
Fund Balance	-	-	-	-	#DIV/0!
Special Capital Projects Fund Total Uses	\$ 16,263	\$ 666,680	\$ -	\$ -	#DIV/0!

Notes

Capital Outlay

Design for Harvard Road was completed in 2020. WSDOT will begin construction in 2020.

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

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
LIFT, Grants, Other Entitlements	-	-	1,537,822	364,000	-76%
Henry Rd Project Fund Total Resources	\$ -	\$ -	\$ 1,537,822	364,000	-76%

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

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salary and Wages	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital Outlay	-	-	1,537,822	364,000	-76%
Fund Balance	-	-	-	-	#DIV/0!
Henry Rd Project Fund Total Uses	\$ -	\$ -	\$ 1,537,822	\$ 364,000	-76%

Notes

Capital Outlay

Carry Over from 2020 Design. Design is LIFT Eligible.

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

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 303,695	\$ 457,408	\$ 572,752	\$ 257,434	-55%
Mitigation Fee	221,060	150,266	205,000	175,000	-15%
Interest & Other Earnings	7,653	11,488	6,500	2,000	-69%
State Grant From Transportation Improvement Board (TIB)	-	-	-	602,019	#DIV/0!
Harvard Road Mitigation Fund Total Resources	\$ 532,408	\$ 619,163	\$ 784,252	\$ 1,036,453	32%

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

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Spokane River Distr Redevelopr	-	212,623	75,000	90,000	20%
Capital Outlay	-	224,567	305,000	865,000	184%
Transfer-Out	75,000	-	-	-	#DIV/0!
Fund Balance	-	-	404,252	81,453	-80%
Harvard Road Mitigation Fund Total Uses	\$ 75,000	\$ 437,190	\$ 784,252	\$ 1,036,453	32%

Notes

**State Grant From
Transportation
Improvement Board (TIB)**

TIB Grants for Legacy Ridge & Ridgeline HighSchool Intersection Improvements

Capital Outlay

Legacy Ridge & Ridgeline HighSchool Intersection Improvements

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320 Harvard Road Mitigation Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 03 20 Reserved Beginning Cash/Investments	239,594.61	303,695.22	457,408.47	0.00	0.00	0.00	
308 41 03 20 Beginning Committed Cash And Investments	0.00	0.00	0.00	181,972.23	572,752.00	257,434.00	EB 09302020
308 Beginning Balances	239,594.61	303,695.22	457,408.47	181,972.23	572,752.00	257,434.00	
334 03 80 20 State Grant From Transportation Improvement Board (TIB)	0.00	0.00	0.00	302,327.35	0.00	602,019.00	TIB Grant for Ridgeline HS = \$268K. TIB Grant for Legacy Ridge = \$334K
330 Intergovernmental Revenues	0.00	0.00	0.00	302,327.35	0.00	602,019.00	
345 84 00 01 Interchange Work 44%	126,673.50	97,266.66	66,117.40	62,462.89	90,000.00	75,000.00	Based on 2018 & 2019
345 84 00 02 All Other Projects 56%	161,220.48	123,793.52	84,148.98	79,497.87	115,000.00	100,000.00	Based on 2018 & 2019
340 Charges For Services	287,893.98	221,060.18	150,266.38	141,960.76	205,000.00	175,000.00	
361 11 03 20 Investment Interest	3,860.90	7,653.07	11,487.79	1,286.45	6,500.00	2,000.00	
361 Investment Interest	3,860.90	7,653.07	11,487.79	1,286.45	6,500.00	2,000.00	
TOTAL REVENUES:	531,349.49	532,408.47	619,162.64	627,546.79	784,252.00	1,036,453.00	
558 70 41 01 Spokane River Distr Redevelopment Area	100,000.00	0.00	212,623.21	0.00	75,000.00	90,000.00	
040 Services	100,000.00	0.00	212,623.21	0.00	75,000.00	90,000.00	
519 General Government Services	100,000.00	0.00	212,623.21	0.00	75,000.00	90,000.00	
542 90 42 01 Maint Admin & Overhead Telephone,Internet,Postage	37.79	0.00	0.00	0.00	0.00	0.00	
040 Services	37.79	0.00	0.00	0.00			
542 Streets - Maintenance	37.79	0.00	0.00	0.00	0.00	0.00	
595 30 63 00 Capital Expenditures/Expenses-Roadway	0.00	0.00	1,851.64	75,202.50	190,000.00	480,000.00	TIB Legacy Ridge/CV intersection
595 50 63 00 Capital Expenditures/Expenses - Harvard Rd Bridge	76,934.66	0.00	10,370.00	2,817.63	0.00	0.00	
595 64 60 00 Capital Expenditures/Expenses-Appleway Madson Signal	0.00	0.00	212,345.56	175,719.59	0.00	0.00	

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320 Harvard Road Mitigation Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
595 64 60 01 Capital Expenditures/Expenses-Signal Ridgeline HS Entrance	0.00	0.00	0.00	50,220.63	115,000.00	385,000.00	
595 64 63 02 Capital Expenditures-Appleway Signals	50,681.82	0.00	0.00	0.00	0.00	0.00	
060 Captial Outlays	127,616.48	0.00	224,567.20	303,960.35	305,000.00	865,000.00	
594 Capital Expenditures	127,616.48	0.00	224,567.20	303,960.35	305,000.00	865,000.00	
597 00 03 10 Transfer Out To REET 1	0.00	75,000.00	0.00	0.00	0.00	0.00	
597 Transfers Out	0.00	75,000.00	0.00	0.00	0.00	0.00	
508 41 03 20 Ending Committed Cash And Investments	0.00	0.00	0.00	0.00	404,252.00	81,453.00	
999 Ending Balance	0.00	0.00	0.00	0.00	404,252.00	81,453.00	
TOTAL EXPENDITURES:	227,654.27	75,000.00	437,190.41	303,960.35	784,252.00	1,036,453.00	
FUND GAIN/LOSS:	303,695.22	457,408.47	181,972.23	323,586.44	0.00	0.00	

Library Capital Fund Resources
Capital Project Fund 330

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 106,435	\$ 124,029	\$ 124,548	\$ 95,507	-23%
Interest & Other Earnings	2,062	2,829	2,000	1,000	-50%
Other Financing Sources, Transfer-in	15,531	-	17,458	17,950	3%
Library Capital Fund Total Resources	\$ 124,029	\$ 126,858	\$ 144,006	\$ 114,457	-21%

Library Capital Fund Uses
Capital Project Fund 330

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Capital Outlay	\$ -	\$ 31,940	\$ 60,000	\$ -	-100%
Fund Balance	-	-	84,006	114,457	36%
Library Capital Fund Total Uses	\$ -	\$ 31,940	\$ 144,006	\$ 114,457	-21%

Notes

Capital Outlay Actual dollar amount will be based on Space Needs Assessment.

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 351,282	\$ 351,155	\$ 357,014	\$ 274,557	-23%
Interest & Other Earnings	6,782	8,155	5,500	3,000	-45%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Capital Fund Total Resources	\$ 358,064	\$ 359,310	\$ 362,514	\$ 277,557	-23%

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Professional Services	\$ 6,909	\$ 18,191	\$ 100,000	\$ -	-100%
Fund Balance	-	-	262,514	277,557	6%
Capital Fund Total Uses	\$ 6,909	\$ 18,191	\$ 362,514	\$ 277,557	-23%

Notes

Fund Use

Fund was created in 2016 with General Fund dollars. Dollars are intended to be spent a facility planning and needs. The City has spent monies from this fund on the Trailhead Master Plan.

Police Capital Fund Resources
Capital Project Fund 334

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 57,879	\$ 58,997	\$ 59,993	\$ 57,487	-4%
Interest & Other Earnings	1,118	1,370	1,200	600	-50%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Police Capital Fund Total Resources	\$ 58,997	\$ 60,367	\$ 61,193	\$ 58,087	-5%

Police Capital Fund Uses
Capital Project Fund 334

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 60,000	\$ 56,894	-5%
Fund Balance	-	-	1,193	1,193	0%
Police Capital Fund Total Uses	\$ -	\$ -	\$ 61,193	\$ 58,087	-5%

Notes

Capital Outlay Police Capital Needs

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 50,450	\$ 88,880	\$ 90,381	\$ 91,509	1%
Interest & Other Earnings	1,436	2,064	1,400	1,000	-29%
Other Financing Sources, Transfer-in	40,000	-	-	-	#DIV/0!
Police Capital Fund Total Resources	\$ 91,886	\$ 90,945	\$ 91,781	\$ 92,509	1%

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Capital Outlay	3,006	-	-	-	#DIV/0!
Fund Balance	-	-	91,781	92,509	1%
Police Capital Fund Total Uses	\$ 3,006	\$ -	\$ 91,781	\$ 92,509	1%

Notes

Fund Use

Fund was created to construct at least two messaging signs in the City. One was built in 2016. A location for the other has not be determined. These monies orginated from the General Fund.

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 50,263	\$ 76,548	\$ 102,888	\$ 104,171	1%
Interest & Other Earnings	1,286	1,981	1,500	1,000	-33%
Other Financing Sources, Transfer-in	25,000	25,000	25,000	25,000	0%
Police Capital Fund Total Resources	\$ 76,548	\$ 103,530	\$ 129,388	\$ 130,171	1%

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fund Balance	-	-	129,388	130,171	1%
Police Capital Fund Total Uses	\$ -	\$ -	\$ 129,388	\$ 130,171	1%

Notes

BUILDING CONTINGENCY FUND**Capital Project Fund 337**

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 131,861	\$ 134,416	\$ 136,686	\$ 138,391	1%
Interest & Other Earnings	2,555	3,122	3,000	1,500	-50%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Police Capital Fund Total Resources	\$ 134,416	\$ 137,538	\$ 139,686	\$ 139,891	0%

BUILDING CONTINGENCY FUND**Capital Project Fund 337**

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 125,000	\$ 125,000	0%
Fund Balance	-	-	14,686	14,891	1%
Police Capital Fund Total Uses	\$ -	\$ -	\$ 139,686	\$ 139,891	0%

Notes**Capital Outlay**

Dedicated dollars for unexpected expenses related to facilities.
Examples would be emergency roof repairs which have occurred at
both PD and Trailhead.

Stormwater Utility Fund Resources
Enterprise Fund 410

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 134,225	\$ 115,378	\$ 116,838	\$ 128,310	10%
Stormwater Utility Revenue	77,544	80,202	77,000	80,000	4%
Washington State Department Of Ecology Interest & Other Earnings	-	-	-	93,750	#DIV/0!
	2,116	2,658	2,000	1,500	-25%
Stormwater Utility Fund Total Resources	\$ 213,885	\$ 198,237	\$ 195,838	\$ 303,560	55%

Stormwater Utility Fund Uses
Enterprise Fund 410

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ 6,960	\$ 1,757	\$ 28,797	\$ 30,156	5%
Benefits	3,700	1,531	13,509	12,668	0%
Supplies	7,346	3,266	13,000	12,000	-8%
Professional Services	44,924	58,733	67,433	192,000	185%
Debt Service	4,224	3,065	3,187	4,471	40%
Debt Svc-Interest & Related Costs	-	1,159	1,038	-	-100%
Capital Outlays	31,353	-	-	5,000	#DIV/0!
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Fund Balance	-	-	68,874	47,265	-31%
Stormwater Utility Fund Total Uses	\$ 98,507	\$ 69,511	\$ 195,838	\$ 303,560	55%

Notes

Revenue Fees that are collected are for the maintenance and care of the Storm water facility

Professional Services Includes \$125K for Stormwater Mgt Plan.

Washington State Department Of Ecology Grant to pay for Stormwater Mgt Plan.

5 YEAR BUDGET COMPARISON

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410 Stormwater Utility Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 04 10 Reserved Beginning Balance	174,474.32	134,225.05	115,378.04	0.00	0.00	0.00	
308 41 04 10 Beginning Committed Cash And Investments	0.00	0.00	0.00	128,726.22	116,838.00	128,310.00	EB 09302020
308 Beginning Balances	174,474.32	134,225.05	115,378.04	128,726.22	116,838.00	128,310.00	
311 10 04 10 Stormwater Utility Rev	66,670.40	77,543.96	80,201.59	50,109.47	77,000.00	80,000.00	
310 Taxes	66,670.40	77,543.96	80,201.59	50,109.47	77,000.00	80,000.00	
334 00 00 01 Washington State Department Of Ecology	0.00	0.00	0.00	0.00	0.00	93,750.00	Grant Stormwater Master Plan
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	93,750.00	
361 11 04 10 Investment Interest	1,463.00	2,116.16	2,657.60	775.97	2,000.00	1,500.00	
361 Investment Interest	1,463.00	2,116.16	2,657.60	775.97	2,000.00	1,500.00	
TOTAL REVENUES:	242,607.72	213,885.17	198,237.23	179,611.66	195,838.00	303,560.00	
040 Services	0.00	0.00	0.00	0.00			
040 Services	0.00	0.00	0.00	0.00			
542 67 10 00 Salaries & Wages-Stormwater Maintenance	7,517.08	6,639.41	1,757.14	8,175.31	26,797.00	28,156.00	
542 67 10 01 Overtime-Stormwater Maintenance	224.25	320.56	0.00	0.00	2,000.00	2,000.00	NC
010 Salaries and Wages	7,741.33	6,959.97	1,757.14	8,175.31	28,797.00	30,156.00	
542 67 20 01 Social Security/Medicare-Stormwater Maintenance	323.68	218.26	25.99	273.55	978.00	738.00	
542 67 21 05 Retirement-Stormwater Maintenance	920.06	889.39	222.92	1,038.77	3,703.00	3,912.00	
542 67 22 04 Medical/Life/LTD-Stormwater Maintenance	1,862.47	1,222.13	482.34	878.57	6,542.00	5,047.00	
542 67 23 02 Labor And Industries-Stormwater Maintenance	332.41	245.21	47.10	369.05	893.00	1,126.00	
542 67 24 00 Paid Family And Medical Leave-Stormwater Maintenance	0.00	0.00	2.58	12.02	43.00	45.00	
542 67 28 06 HRA VEBA-Stormwater Maintenance	0.00	1,125.00	750.00	1,650.00	1,350.00	1,800.00	
020 Personnel Benefits	3,438.62	3,699.99	1,530.93	4,221.96	13,509.00	12,668.00	

5 YEAR BUDGET COMPARISON

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410 Stormwater Utility Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
542 40 31 00 Drainage Supplies	11,212.08	5,484.43	2,939.57	4,355.47	8,000.00	8,000.00	No ChangeSW
542 64 31 01 Traffic Control Devices Supplies	2,274.87	0.00	0.00	0.00	1,000.00	1,000.00	No Change SW
542 70 31 00 Roadside Supplies	4,513.31	1,848.41	326.17	1,359.62	0.00	0.00	
542 70 32 00 Roadside Fuel Consumed	100.00	13.44	0.00	818.72	2,000.00	1,000.00	Decrease due to usage, SW
030 Supplies	18,100.26	7,346.28	3,265.74	6,533.81	11,000.00	10,000.00	
542 30 47 00 Roadway - Utilities-Elec/Gas,Wtr/Swr,Trsh	21,198.49	22,303.96	19,177.92	16,305.99	20,000.00	20,000.00	No change. SW
542 40 40 00 Drainage-Professional Services Stormwater Master Plan	0.00	0.00	0.00	0.00	0.00	125,000.00	
542 40 41 00 Drainage-Professional Services	9,042.74	5,212.00	11,749.85	2,929.15	10,376.00	10,000.00	No major change SW
542 40 48 00 Drainage Outside Labor & Materials	26,273.61	0.00	0.00	0.00	0.00	0.00	
542 67 41 01 Street Cleaning - Professional Services	14,194.50	17,407.68	25,749.15	14,166.19	35,000.00	35,000.00	No Change SW
542 90 41 02 Maint Admin & Overhead Professional Services	0.00	0.00	2,056.41	498.72	2,057.00	2,000.00	No change SW
040 Services	70,709.34	44,923.64	58,733.33	33,900.05	67,433.00	192,000.00	
542 Streets - Maintenance	99,989.55	62,929.88	65,287.14	52,831.13	120,739.00	244,824.00	
553 60 31 01 Weed Control Supplies	0.00	0.00	0.00	0.00	2,000.00	2,000.00	No Change SW
030 Supplies	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
553 Conservation	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
591 31 70 00 Debt Repayment-Storm Drainage Utilities	0.00	4,223.87	3,064.98	3,186.05	3,187.00	4,471.00	Renew lease excavator
070 Debt Service	0.00	4,223.87	3,064.98	3,186.05	3,187.00	4,471.00	
592 31 80 00 Interest And Other Debt Service Cost-Storm Drainage Utilities	0.00	0.00	1,158.89	1,037.82	1,038.00	0.00	NB
080 Debt Service: Interest and Related Co	0.00	0.00	1,158.89	1,037.82	1,038.00		
591 Debt Service	0.00	4,223.87	4,223.87	4,223.87	4,225.00	4,471.00	
594 42 64 01 Capital Expenditures -Furniture,Computers&Equip	8,393.12	31,353.38	0.00	0.00	0.00	5,000.00	PCMS Purchase for truck SW

5 YEAR BUDGET COMPARISON

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410 Stormwater Utility Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
060 Captial Outlays	8,393.12	31,353.38	0.00	0.00		5,000.00	
594 Capital Expenditures	8,393.12	31,353.38	0.00	0.00	0.00	5,000.00	
508 41 04 10 Ending Committed Cash And Investments	0.00	0.00	0.00	0.00	68,874.00	47,265.00	
999 Ending Balance	0.00	0.00	0.00	0.00	68,874.00	47,265.00	
TOTAL EXPENDITURES:	108,382.67	98,507.13	69,511.01	57,055.00	195,838.00	303,560.00	
FUND GAIN/LOSS:	134,225.05	115,378.04	128,726.22	122,556.66	0.00	0.00	

Aquifer Protection Fund Resources
Enterprise Fund 411

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 165,289	\$ 214,967	\$ 227,590	\$ 250,949	10%
Real & Personal Property Taxes-Aquifer Protection	50,230	53,020	50,000	45,000	-10%
Washington State Department Of Ecology Interest & Other Earnings	-	-	-	93,750	#DIV/0!
	3,490	4,986	3,500	2,500	-29%
Aquifer Protection Fund Total Resources	\$ 219,009	\$ 272,973	\$ 281,090	\$ 392,199	40%

Aquifer Protection Fund Uses
Enterprise Fund 411

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ 28,797	\$ 30,156	5%
Benefits	375	750	13,053	12,668	-3%
Professional Services	3,667	28,428	40,000	165,000	313%
Capital Outlays	-	-	-	-	#DIV/0!
Fund Balance	-	-	199,240	184,375	-7%
Aquifer Protection Fund Total Uses	\$ 4,042	\$ 29,178	\$ 281,090	\$ 392,199	40%

Notes

**Aquifer Protection
Fund**

This is a new fund that was established in 2013. APA revenue received from County along with property taxes.

Professional Services

Includes \$125K for Stormwater Mgt Plan.

**Washington State
Department Of
Ecology**

Grant to pay for Stormwater Mgt Plan

5 YEAR BUDGET COMPARISON

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411 Aquifer Protection Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 04 11 Reserved Beginning Cash/Investments	146,904.17	165,288.59	214,967.21	0.00	0.00	0.00	
308 31 04 11 Beginning Committed Cash And Investments	0.00	0.00	0.00	243,794.85	227,590.00	250,949.00	EB 09302020
308 Beginning Balances	146,904.17	165,288.59	214,967.21	243,794.85	227,590.00	250,949.00	
311 10 04 11 Real & Personal Property Taxes-Aquifer Protection	46,817.61	50,230.44	53,019.73	22,543.54	50,000.00	45,000.00	
310 Taxes	46,817.61	50,230.44	53,019.73	22,543.54	50,000.00	45,000.00	
334 00 00 02 Washington State Department Of Ecology	0.00	0.00	0.00	0.00	0.00	93,750.00	Grant Stormwater Master Plan
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	93,750.00	
361 11 04 11 Investment Interest	1,566.81	3,489.74	4,986.06	1,455.13	3,500.00	2,500.00	
360 Miscellaneous Revenue	1,566.81	3,489.74	4,986.06	1,455.13	3,500.00	2,500.00	
TOTAL REVENUES:	195,288.59	219,008.77	272,973.00	267,793.52	281,090.00	392,199.00	
558 70 41 04 Spokane River Distr Redevelopment Area	30,000.00	0.00	0.00	0.00	0.00	0.00	
040 Services	30,000.00	0.00	0.00	0.00			
519 General Government Services	30,000.00	0.00	0.00	0.00	0.00	0.00	
542 40 10 00 Drainage Salaries & Wages	0.00	0.00	0.00	0.00	26,797.00	28,156.00	
542 40 10 01 Drainage Overtime	0.00	0.00	0.00	0.00	2,000.00	2,000.00	NC
010 Salaries and Wages	0.00	0.00	0.00	0.00	28,797.00	30,156.00	
542 40 20 01 Drainage Social Security & Medicare	0.00	0.00	0.00	0.00	978.00	738.00	
542 40 21 05 Drainage Retirement	0.00	0.00	0.00	0.00	3,703.00	3,912.00	
542 40 22 04 Drainage Medical/Life/LTD	0.00	0.00	0.00	0.00	6,543.00	5,047.00	
542 40 23 02 Drainage Labor & Industries	0.00	0.00	0.00	0.00	893.00	1,126.00	
542 40 24 00 Drainage Paid Family And Medical Leave	0.00	0.00	0.00	0.00	43.00	45.00	
542 40 28 06 Drainage HRA VEBA	0.00	375.00	750.00	1,650.00	893.00	1,800.00	
020 Personnel Benefits	0.00	375.00	750.00	1,650.00	13,053.00	12,668.00	

5 YEAR BUDGET COMPARISON

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411 Aquifer Protection Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
542 40 40 01 Drainage-Professional Services Stormwater Master Plan	0.00	0.00	0.00	0.00	0.00	125,000.00	
542 40 41 01 Drainage-Professional Services	0.00	3,666.56	28,428.15	15,195.21	40,000.00	40,000.00	No Changes SW
040 Services	0.00	3,666.56	28,428.15	15,195.21	40,000.00	165,000.00	
542 Streets - Maintenance	0.00	4,041.56	29,178.15	16,845.21	81,850.00	207,824.00	
060 Captial Outlays	0.00	0.00	0.00	0.00			
508 31 04 11 Ending Committed Cash And Investments	0.00	0.00	0.00	0.00	199,240.00	184,375.00	
999 Ending Balance	0.00	0.00	0.00	0.00	199,240.00	184,375.00	
TOTAL EXPENDITURES:	30,000.00	4,041.56	29,178.15	16,845.21	281,090.00	392,199.00	
FUND GAIN/LOSS:	165,288.59	214,967.21	243,794.85	250,948.31	0.00	0.00	

Golf Operations Fund Resources
Enterprise Fund 420

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ 84,541	\$ 153,362	\$ 215,907	\$ 359,810	67%
Charges for Services	477,559	572,746	475,700	461,200	-3%
Equipment Rental Fees	88,476	108,248	101,600	102,700	1%
Other- Miscellaneous Revenues	287	662	500	250	-50%
Interest & Other Earnings	982	1,298	300	500	67%
Non Revenues	42,508	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	-	-	-	-	
Golf Operations Fund Total Resources	\$ 694,353	\$ 836,315	\$ 794,007	\$ 924,460	16%

Golf Operations Fund Uses
Enterprise Fund 420

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Salaries & Wages	\$ 139,497	\$ 155,757	\$ 156,644	\$ 166,116	6%
Benefits	50,459	52,361	55,555	56,995	3%
Supplies	164,226	179,610	153,100	151,800	-1%
Services & Charges	151,254	187,996	177,000	146,500	-17%
Capital Outlays	4,641	92,976	45,667	70,000	53%
Non Expenditures	30,914	-	-	-	#DIV/0!
Other Financing Uses, Transfers-Out	-	-	-	-	
Fund Balance	-	-	206,041	333,049	62%
Golf Operations Fund Total Uses	\$ 540,991	\$ 668,700	\$ 794,007	\$ 924,460	16%

Notes

Capital Outlays Fleet Equipment

5 YEAR BUDGET COMPARISON

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420 Golf Operations Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 04 20 Golf Cash Drawer Reserved	400.00	400.00	400.00	0.00	0.00	0.00	
308 41 04 20 Golf Cash Drawer Committed	0.00	0.00	0.00	400.00	400.00	400.00	NC
308 80 04 20 Unreserved Beginning Cash/Investments	110,640.65	84,140.95	152,962.19	0.00	0.00	0.00	
308 91 04 20 Beginning Unassigned Cash And Investments	0.00	0.00	0.00	167,215.55	215,507.00	359,410.00	EB 09302020
308 Beginning Balances	111,040.65	84,540.95	153,362.19	167,615.55	215,907.00	359,810.00	
341 70 00 00 Pro Shop Sales	52,414.45	63,175.40	67,054.63	58,802.58	58,000.00	58,000.00	NC
341 70 00 01 Event Credit Deposits/Redeemed	0.00	0.00	17,292.10	1,943.50	12,000.00	0.00	No budget
347 30 00 03 Season Passes	26,717.75	24,945.20	23,106.32	16,813.08	24,000.00	24,000.00	NC
347 30 00 04 Green Fees	193,186.31	221,376.89	255,464.31	288,847.15	210,000.00	220,000.00	
347 30 00 05 Gift Card Purchase/Redeemed	0.00	0.00	7,758.00	1,321.36	5,000.00	0.00	No budget
347 30 00 06 Lesson & Clinic Fees	8,772.73	9,488.18	12,790.81	13,038.07	9,500.00	11,000.00	
347 30 00 07 Driving Range Fees	96,217.50	113,562.44	116,767.06	130,031.80	100,000.00	100,000.00	NC
347 30 00 08 Golf Cart Trail Fees	2,608.94	2,459.99	1,756.52	2,373.42	2,000.00	2,000.00	NC
347 30 00 09 Promo Card Purchase/Redeemed	0.00	0.00	23,353.00	562.20	14,000.00	0.00	No budget
347 30 00 10 School Driving Range Fees	1,103.97	1,240.80	1,240.42	1,239.66	1,200.00	1,200.00	NC
347 30 00 11 Tax Collected On Sales	0.00	0.00	46,163.05	50,298.09	40,000.00	45,000.00	
340 Charges For Services	381,021.65	436,248.90	572,746.22	565,270.91	475,700.00	461,200.00	
361 40 04 20 Interest - Checking	16.00	20.01	0.00	0.00	0.00	0.00	
362 00 00 00 Golf Club Rentals	1,442.85	1,782.86	2,380.37	264.48	2,200.00	2,200.00	NC
362 00 00 01 Pull Cart Fees	3,378.24	4,305.60	3,994.23	5,388.66	3,400.00	3,500.00	
362 00 00 02 Golf Cart Rental Fees	36,290.71	38,737.74	47,494.51	57,597.51	40,000.00	42,000.00	
362 00 00 03 Restaurant Lease	37,800.00	38,000.00	42,000.00	35,000.00	42,000.00	42,000.00	NC
362 00 00 06 Finn Scooter Rental	0.00	0.00	734.00	2,166.00	3,000.00	2,000.00	
362 00 00 07 Restaurant Lease Avista	0.00	0.00	5,481.19	4,117.04	5,000.00	5,000.00	NC
362 00 00 08 Restaurant Lease Leasehold Excise Tax	0.00	0.00	6,163.20	5,136.00	6,000.00	6,000.00	NC
369 81 04 20 Cash Overages/Shortage	16.00	0.00	28.00	0.00	0.00	0.00	No budget
369 91 00 01 Other Miscellaneous Revenue	618.32	286.79	633.53	60.45	500.00	250.00	
360 Miscellaneous Revenue	79,562.12	83,133.00	108,909.03	109,730.14	102,100.00	102,950.00	
361 11 04 20 Investment Interest	213.20	962.48	1,297.85	496.08	300.00	500.00	
361 Investment Interest	213.20	962.48	1,297.85	496.08	300.00	500.00	
389 30 04 20 Gift Certificate Purchase	7,103.50	6,808.00	0.00	0.00	0.00	0.00	
389 30 04 21 Expense Reimbursement	6,359.28	5,725.93	0.00	0.00	0.00	0.00	
389 30 04 22 Promo Cards (punch Cards)	14,755.00	17,355.00	0.00	0.00	0.00	0.00	
389 30 04 23 Event Deposits-Prize Money	10,923.81	12,619.07	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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420 Golf Operations Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
389 30 04 24 Sales Tax	36,275.67	41,310.06	0.00	0.00	0.00	0.00	
389 30 04 25 Leasehold Excise Tax	5,752.32	5,649.60	0.00	0.00	0.00	0.00	
380 Non Revenues	81,169.58	89,467.66	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	653,007.20	694,352.99	836,315.29	843,112.68	794,007.00	924,460.00	
576 61 10 08 Golf-Overtime	2,352.50	2,919.39	5,741.95	2,581.50	3,000.00	3,000.00	NC
576 61 10 13 Salaries & Wages-Golf	128,227.19	136,577.64	150,014.94	136,230.87	153,644.00	163,116.00	
010 Salaries and Wages	130,579.69	139,497.03	155,756.89	138,812.37	156,644.00	166,116.00	
576 61 20 01 Golf-Social Security & Medicare	5,902.59	6,487.63	7,751.27	6,650.83	8,198.00	8,923.00	
576 61 21 05 Golf-Retirement	16,094.33	17,408.16	18,820.34	17,009.41	20,145.00	21,546.00	
576 61 22 04 Golf-Medical/Life/LTD	24,993.50	18,289.54	17,268.06	641.31	18,775.00	11,091.00	
576 61 23 02 Golf-Labor & Industries	5,379.80	5,274.01	5,292.23	5,137.61	5,206.00	6,879.00	
576 61 24 08 Golf-Paid Family And Medical Leave	0.00	0.00	8.43	3.80	0.00	245.00	
576 61 24 13 Golf-Paid Family And Medical Leave	0.00	0.00	220.58	200.24	231.00	231.00	
576 61 28 09 HRA VEBA	800.00	3,000.00	3,000.00	4,080.00	3,000.00	8,080.00	
020 Personnel Benefits	53,170.22	50,459.34	52,360.91	33,723.20	55,555.00	56,995.00	
553 60 31 20 Weed Control Supplies	1,295.57	169.76	1,390.61	1,992.86	1,000.00	1,000.00	NC
576 61 31 00 Pro Shop Supplies	11,009.65	15,385.40	21,226.25	11,337.30	23,300.00	22,000.00	Based on Actuals
576 61 31 02 Uniforms Shirts	981.32	1,694.34	1,496.30	882.25	1,800.00	1,800.00	NC
576 61 31 03 Maintenance Supplies	15,770.85	25,967.29	24,662.18	26,402.72	17,000.00	17,000.00	NC
576 61 31 04 Facilities Supplies	2,818.04	3,086.89	3,726.83	2,891.59	3,000.00	3,000.00	NC
576 61 32 00 Golf Course-Fuel Consumed	12,554.38	15,753.22	18,653.90	9,421.08	12,000.00	12,000.00	NC
576 61 34 01 Pro Shop Merchandise	42,747.65	56,049.97	59,444.44	51,452.83	50,000.00	50,000.00	NC
576 65 31 01 Maintenance Of Golf Course	56,541.50	46,118.72	49,009.32	36,852.86	45,000.00	45,000.00	NC
030 Supplies	143,718.96	164,225.59	179,609.83	141,233.49	153,100.00	151,800.00	
576 61 40 00 Business & Occupation, Sales Taxes	0.00	0.00	48,892.56	43,278.76	41,000.00	41,000.00	NC
576 61 40 01 Restaurant Lease Leasehold Excise Tax	0.00	0.00	6,163.20	5,136.00	6,000.00	6,000.00	NC
576 61 41 00 Golf Pro Shop-Professional Services	19,696.29	11,561.30	42,762.24	9,244.61	41,000.00	10,000.00	Based on Actuals
576 61 41 01 Professional Services-Bank Fees	16,845.31	21,924.49	13,226.38	13,963.63	17,000.00	15,000.00	Based on Act
576 61 41 02 Unemployment Claims-Golf Course	0.00	0.00	0.00	29.72	1,000.00	1,000.00	NC
576 61 41 03 Facilities - Professional Services	342.39	1,627.41	7,341.75	2,418.95	5,000.00	5,000.00	NC
576 61 42 01 Golf Pro Shop-Telephone,Internet,Postage	2,797.49	3,238.97	2,988.15	1,864.12	3,000.00	2,500.00	
576 61 43 01 Golf Travel-Lodging,Meals,Mileage	3,407.11	2,577.03	5,082.94	2,208.57	2,500.00	2,500.00	NC
576 61 46 00 Golf-Insurance	13,440.06	15,522.57	17,489.06	14,370.72	15,000.00	18,000.00	Est. 15% increase

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
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420 Golf Operations Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
576 61 47 00 Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	33,416.83	35,649.75	31,655.09	24,805.24	33,000.00	33,000.00	NC
576 61 48 01 Golf-Outside Labor & Materials	155.13	0.00	0.00	0.00	0.00	0.00	
576 61 49 01 Golf-Dues,Subscriptions,Mbrships	2,011.52	3,478.37	2,093.00	2,579.50	2,500.00	2,500.00	NC
576 65 41 00 Professional Services-Golf Greens	6,981.56	5,207.28	10,301.28	9,113.34	10,000.00	10,000.00	NC
576 65 48 00 Repairs & Maintenance-Outside Labor/materials	1,127.50	0.00	0.00	0.00	0.00	0.00	
040 Services	100,221.19	100,787.17	187,995.65	129,013.16	177,000.00	146,500.00	
576 Park Facilities	427,690.06	454,969.13	575,723.28	442,782.22	542,299.00	521,411.00	
589 30 04 20 Gift Certificate Redeemed	3,863.54	5,662.25	0.00	0.00	0.00	0.00	
589 30 04 22 Promo Cards Redeemed	12,063.85	15,390.80	0.00	0.00	0.00	0.00	
589 30 04 23 Events Redeemed-Prize Money	9,682.74	9,860.62	0.00	0.00	0.00	0.00	
589 30 04 21 Leasehold Excise Tax	6,185.32	6,676.80	0.00	0.00	0.00	0.00	
589 30 04 24 B&O/Use Tax	38,194.82	43,789.82	0.00	0.00	0.00	0.00	
050 Intergovernmental Services and Other	44,380.14	50,466.62	0.00	0.00			
580 Non Expenditures	69,990.27	81,380.29	0.00	0.00	0.00	0.00	
594 76 62 00 Golf-Buildings & Structures	0.00	0.00	12,555.17	0.00	0.00	0.00	
594 76 63 03 Golf-Other Improvements	225.63	0.00	0.00	0.00	0.00	0.00	
594 76 64 00 Golf-Furniture,Computers&Equip	70,560.29	4,641.38	80,257.95	38,452.37	45,667.00	70,000.00	Per fleet rotation plan 2021. JC
594 76 64 02 Golf Carts - Furniture,Computers&Equip	0.00	0.00	163.34	36.80	0.00	0.00	
060 Captial Outlays	70,785.92	4,641.38	92,976.46	38,489.17	45,667.00	70,000.00	
594 Capital Expenditures	70,785.92	4,641.38	92,976.46	38,489.17	45,667.00	70,000.00	
508 41 04 20 Golf Cash Drawer Committed	0.00	0.00	0.00	0.00	400.00	400.00	NC
508 91 04 20 Ending Unassigned Cash And Investments	0.00	0.00	0.00	0.00	205,641.00	332,649.00	
999 Ending Balance	0.00	0.00	0.00	0.00	206,041.00	333,049.00	
TOTAL EXPENDITURES:	568,466.25	540,990.80	668,699.74	481,271.39	794,007.00	924,460.00	
FUND GAIN/LOSS:	84,540.95	153,362.19	167,615.55	361,841.29	0.00	0.00	

Unemployment Fund Resources
Internal Service Fund 501

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other Earnings	-	-	-	-	#DIV/0!
Miscellaneous Revenue	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	12,521	14,561	20,000	15,000	-25%

Unemployment Fund Total Resources	\$ 12,521	\$ 14,561	\$ 20,000	\$ 15,000	-25%
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Unemployment Fund Uses
Internal Service Fund 501

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Unemployment Claims	\$ 12,521	\$ 14,561	\$ 20,000	\$ 15,000	-25%
Fund Balance	-	-	-	-	#DIV/0!

Unemployment Fund Total Uses	\$ 12,521	\$ 14,561	\$ 20,000	\$ 15,000	-25%
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Notes

The City self insures for unemployment.

Medical Reimbursement (Bridge) Fund
Internal Service Fund 502

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Beginning Balances	\$ -	\$ 149,283	\$ 159,442	\$ 138,661	-13%
Interest & Other Earnings	2,592	3,209	2,000	1,500	-25%
Miscellaneous Revenue	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	175,000	30,000	30,000	35,000	17%

Unemployment Fund

Total Resources	\$ 177,592	\$ 182,492	\$ 191,442	\$ 175,161	-9%
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Unemployment Fund Uses
Internal Service Fund 501

Account Description	2018 Actual	2019 Actual	2020 Adopted	2021 Proposed	% Change
Health Insurance Services	\$ 28,309	\$ 34,766	\$ 175,000	\$ 175,000	0%
Fund Balance	-	-	16,442	161	-99%

Unemployment Fund

Total Uses	\$ 28,309	\$ 34,766	\$ 191,442	\$ 175,161	-9%
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Notes

Fund Use

Fund is for medical reimbursement to employees that have out of pocket medical expenses once their deductible has been met.

EXECUTIVE SUMMARY

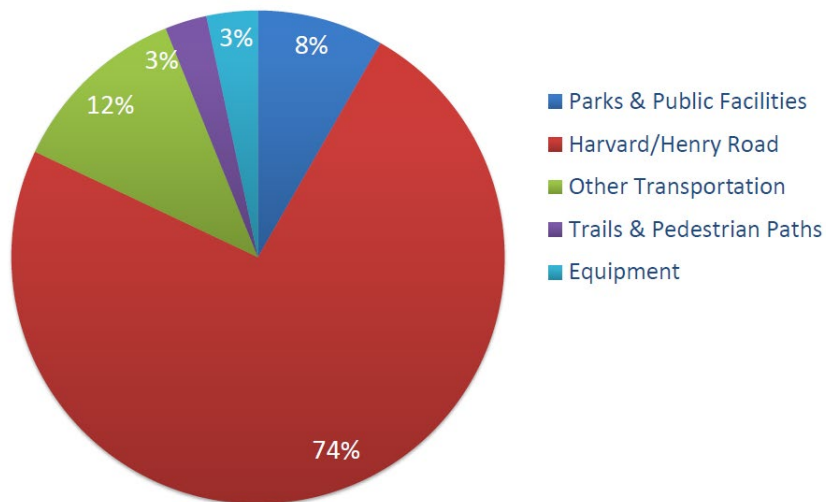
The draft 2021-2026 Capital Facilities Plan (CFP) reflects the following funding investments for 2021:

- Continuation construction of Harvard Road Bridge Widening & Ramp Improvements/ Henry Road Overpass & Roadway Extension;
- Continued development of the Public Works Yard on Kramer Parkway;
- Grant-funded infrastructure projects:
 - Installation of Ridgeline High School Traffic Signal (fully funded);
 - Installation of Country Vista Drive/Legacy Ridge Traffic Signal (application submitted);
 - Completion of a Stormwater Master Plan (application submitted).
- Critical Asset Management for Parks & Public Facilities;
- Essential equipment replacement.

Capital Investment by category is summarized as follow:

CITY OF LIBERTY LAKE 2021 CAPITAL INVESTMENT SUMMARY	
Parks & Public Facilities	\$ 876,500
Transportation	\$ 9,055,000
Trails & Pedestrian Pathways	\$ 290,000
Equipment	\$ 355,500
Total Capital Investments, 2021	\$ 10,577,000

**City of Liberty Lake
2021 Capital Investments**



All cost estimates within this draft CFP reflected the full cost of design, ROW acquisition (where applicable), construction, inspection, and contingency. This CFP was developed utilizing the adopted 2020-2025 Capital Facilities Plan, with modifications as based upon the approved 2021-2026 Transportation Improvement Plan, and updated cost information, where available. Projects funded in 2020 that were deferred due to COVID-19 are reflected in 2021, and as a result, in some cases, projects previously identified for implementation in 2021 were deferred to 2022, based upon available staff resources.

2020 Budgeted Project Funds Proposed for Deferral to 2021		
Project No	Project Name	Proposed Deferral to 2021
3	Public Works Yard Development	\$ 600,000
A-1	Pavillion Park Improvements (Irrigation System)	\$ 50,000
A-4	Orchard Park Improvements	\$ 41,000
29	Smart Signal Control	\$ 35,000
31	Pedestrian Crossing Allocation	\$ 25,000
34	Sidewalk Improvements /Mission Ave, northside, Aladdin to Caufield	\$ 175,000
TOTAL		\$ 926,000

Asset Management Projects for Parks & Public Facilities reflect funding for specific maintenance projects identified in the asset management software, with prioritized maintenance projects reflected in the 2021 budget to protect the City's existing investments. Utilities and Transportation Capital Projects by Others were updated, based upon input from Liberty Lake Water & Sewer District, and Greenstone.

Project descriptions are contained in Attachment A.

ATTACHMENT A
2021-2026 CAPITAL FACILITIES PLAN
PROJECT DESCRIPTIONS

Parks & Public Facilities Capital Projects

Trailhead Facility Upgrades: Placeholder for Trailhead Facility upgrades, as may be identified by City Council. If no action is recommended, critical maintenance will need to be completed as indicated in “Trailhead Improvements” under Parks & Public Facilities Asset Management.

Public Works Yard Development: Clearing, grading, site planning, permanent fencing, permanent lighting, electricity and temporary structures have been completed to date. Anticipate completion of water line installation in 2020, with frontage improvements to include sidewalk, road widening, street trees & landscaping, paving & sewer, anticipated to be completed in 2021. Building anticipated to be constructed in 2022-2023.

Rocky Hill Park Shade Structure: City Council approved replacing the Rocky Hill Splash Pad, with a shade structure in the 2019-2024 CFP, due to cost and difficulties in permitting under new regulations. The shade structure was originally proposed to be purchased and installed in 2021, but has been deferred to 2022.

Rocky Hill Park Splash Pad: City Council included this in the 2020-2025 CFP as a placeholder, with no funding year identified. Based on a 3,000 square foot design, the cost for design and construction with contingency is estimated at \$180,000. If City Council wishes to move forward with this project, it needs to determine what year and whether or not this replaces the Rocky Hill Park Shade Structure.

Town Square Master Plan: Given status of other 2020 priority projects continuing into 2021, staff recommends deferring this project until at least 2022.

Town Square Park Expansion: This is a placeholder for Town Square Park improvements as may be identified in the Town Square Master Plan.

Fallen Heroes Circuit Course- Orchard Park: Approved in the 2020-2025 CFP for design and installation in 2021. Proposed to be deferred to 2022 to accommodate 2020 projects that were deferred due to CO-VID.

Sound System for Orchard Park Pavilion: The 2020-2025 CFP included the purchase and installation of sound system for 2021 (similar to Pavillion Park sound system). Proposed to be deferred to 2022 to accommodate 2020 projects that were deferred due to CO-VID.

Orchard Park Community Gardens: Staff recommendation for installation at Orchard Park was included in the 2020-2025 CFP as a placeholder, but no funding year was identified. Need to identify year of construction.

Library Facility Upgrades: Placeholder for Library facility improvements as may be identified in the Library needs assessment, and dependent upon possible City Hall Library co-location. If no action is

recommended, critical maintenance will need to be completed as indicated in “Library Facility Improvements” under Parks & Public Facilities Asset Management.

Public Art: Funding proposal as recommended by the Parks & Art Commission in their 2020 plan.

Kiosks: Electronic public information kiosks to be piloted at Pavillion Park, the Library and Orchard Park. Staff recommends pushing out. Estimated cost is \$50,000 per kiosk. When funded, City will also need to incorporate funding for software maintenance in the operating budget.

River District Community Message Board: Location in River District to be determined.

Parks & Public Facilities Asset Management: Asset management budgets for each of the public facilities listed below are based on the identified maintenance items from the asset management assessments, and as recommended by the asset management software. The CFP includes engineering costs, equipment, taxes, and contingency where applicable.

- Pavillion Park Improvements
- Rocky Hill Park Improvements
- Trailhead Improvements
- Orchard Park Improvements
- Town Square Improvements
- Liberty Lake Ball Field Improvements
- City Hall Building Improvements
- Library Building Improvements
- Police Station Building Improvements
- Library / PD Site
- Public Works Yard Maintenance

Transportation Capital Projects

Harvard Rd Bridge Widening/ I-90 Westbound On-Ramp/Henry Road 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, the contract for construction has been awarded, with construction to begin in fall. Henry Road design is underway, and it is expected to go out to bid in the spring of 2021, with construction continuing through 2022. Note that CFP costs for this project reflects combined City-State funding.

Country Vista & Legacy Ridge Intersection Improvements: Intersection improvements to include design, construction, inspection and contingency for a signal. The City has applied for a TIB grant for construction in 2021, with design scheduled to begin this fall.

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.

Country Vista & Mission Intersection Improvements: This project was intended to address intersection improvements to be determined by the Network Analysis and Corridor Study. The project is recommended to be removed, as the network Analysis determined that this project was not warranted, even at build out.

Country Vista & Appleway Intersection Improvements: Intersection improvements to include design, construction, inspection and contingency, for the addition of a right turn lane.

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.

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.

Intersection Improvements (signal) at Ridgeline HS Main Entrance: Addition of a signal at entrance to Ridgeline High School and Country Vista Drive. Project was funded with a 2020 TIB grant, with 70% of the cost covered by the TIB grant. Design was completed in 2020, and the project is currently out to bid, with construction planned for 2021.

Solar-powered School Zone Speed Limit Signs: This 2021 project includes the cost of equipment and installation of solar-powered flashing school limits signs for Country Vista corridor in the vicinity of the new high school.

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 was deferred from 2020.

Stormwater Master Plan: With funding 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. Staff seek CMAQ grant funding in support of this project.

Transportation Asset Management

Annual Street Maintenance Allocation: Annual funding for pot-hole repair, crack sealing, restriping, etc.

Mission – Country Vista to Molter- Grind and Overlay: This maintenance project was identified for construction in 2022, given relative roadway condition, and will be a candidate for TIB preservation grant.

Sprague Avenue Overlay: Potential grind and overlay project proposed for 2026 for possible TIB grant funding at 70%.

Kramer Parkway Overlay: Preservation project to grind and overlay Kramer Road from Country Vista to Sprague Avenue, proposed for construction in 2024. This project is a candidate for TIB preservation funding.

Pavement Condition Study/ Preservation Master Plan: This 2024 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.

Trails & Pedestrian Pathways

Annual Pedestrian Crossing Allocation: Annual funding for pedestrian crossing improvements and flashing beacons. In 2020, funds allocated were used for design of five prioritized intersections, with actual construction deferred due to Co-VID. Construction dollars proposed in this CFP include equipment and construction costs as based on the engineer's estimate of probable cost, based upon project locations prioritized in accordance with the City's adopted policy, recognizing that future projects will be determined through Pedestrian Master Plan and prioritization policy. Note that \$25,000 in 2020 is proposed to be deferred to 2021 for construction.

Trail Lighting Master Plan: Identified as a 2022 project in the 2020 – 2025 CFP. No changes proposed.

Sidewalk Improvements-Mission Ave, Northside, between Aladdin & Caulfield: Remaining funds from the sidewalk Improvements to close sidewalk gaps on the north side of Mission from City limits to SW corner of River Crossing East, and Mission Ave Temporary Trail grindings in 2019. The 2020 project was to address the final, 330-foot sidewalk gap on north side of Mission Ave, west of Caulfield & east of Aladdin was is proposed to be deferred to 2021 due to Co-VID.

Sidewalk Master Plan: Funding for project in 2021 to identify and prioritize pedestrian projects was deferred from 2020 due to Co-VID and staff capacity issues.

Fleet Equipment

12M Grader lease: The three-year lease for this equipment expires in 2020. The budget in 2021 through 2023 is based on a three-year equipment lease, however, staff will complete a lease-purchase cost-benefit analysis before making a decision to lease or purchase in 2024.

926M Loader: The three-year lease for these two loaders expires in 2020. The budget in 2021 through 2023 is based on a three-year equipment lease, however, staff will complete a lease-purchase cost-benefit analysis before making a decision to lease or purchase in 2024.

305 Mini Ex: The three-year lease for these two loaders expires in 2020. The budget in 2021 through 2023 is based on a three-year equipment lease, however, staff will complete a lease-purchase cost-benefit analysis before making a decision to lease or purchase in 2024.

Street Sweeper: Currently, the City contracts for street sweeping services on an as-needed basis. Staff will be submitting a grant application from the Washington's Section 319 Nonpoint Source Pollution in 2021 to cover 75% of the purchase cost. The City will not move forward with this purchase unless the grant application is funded.

Freightliner: For use with sand/salt spreader needed for winter maintenance. Will also serve as a second truck for hauling materials.

Roller: To allow for compaction in street repair projects, proposed for purchase in 2024.

Fleet Equipment Asset Management: The following Operations & Maintenance equipment is included the fleet equipment rotation, with the replacement schedule based on the equipment's useful life.

- JD Aercore 1500 Tractor Mount Aerator
- Pickup
- Pickup
- Kubota RTV with plow blade
- Pickup
- Pickup
- Zero Turn
- Zero Turn
- Turfcut
- Gator

- Gator
- Toro ReelMaster 3250D
- JD 2500A
- Club Car Golf Picker

Computer Equipment Asset Management: Computer and associated equipment in City inventory are in a 5 to 6 year rotation for replacement. Computer replacement includes hardware and operating system, but does not generally include software, which is addressed in the operating budget, most commonly through annual licenses.

Utilities-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.

- River District - Indiana Ave. Sewer (Trutina Development - Harvard Rd. to east of Harvard Rd.)
- River District - Indiana Ave. Water (Trutina Development - Harvard Rd. to east of Harvard Rd.)
- River District - Indiana Ave. Sewer (Bitterroot to Harvard Rd)
- River District - Indiana Ave. Water (W. Of Harvard Rd. to W. Boundary of Courtyard Plat 2013.PI0002)
- River District - Sewer Lift Station, Force Main, & Other Associated Improvements
- River District - Telido Station Offsite Sewer
- River District - Telido Station Offsite Water Main
- River District - Wellington St. Sewer
- River District - Wellington St. Water

Underground Utility Program (Liberty Lake Rd., Molter Rd., Mission Ave.)

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 Rd & Indiana Ave Intersection Improvements
- Harvard Road & Wellington Roundabout

- Mission Improvements - Harvest Parkway east to Corrigan Road
- Indiana Ave. (Trutina Development - Harvard Rd. to east of Harvard Rd.)
- Indiana Ave. Water (Bitterroot to Harvard Rd.)
- Transit Parking
- Cataldo Extension & Connection
- Henry Road Improvements - Sprague to Country Vista Dr
- Indiana Ave Construction - Glenbrook Rd to East of Harvard Rd

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2021 Project #	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2026)	Current Year 2020	2021	2022	2023	2024	2025	2026	Notes
	PARKS & PUBLIC FACILITIES CAPITAL PROJECTS											
1	Trailhead Facility Master Plan	Trailhead	GF, REET	\$	\$100,000							Completed
2	Trailhead Facility Upgrades	Trailhead	GF, REET	TBD								Pending Council Direction
3	Public Works Yard Development	Public Works Yard	GF, REET	\$ 1,260,000	\$100,000	\$600,000	\$360,000	\$300,000				Deferred \$600,000 programmed for 2020 to 2021, reschedules 2021 & 2022 to 2022 & 2023
4	Shade Structure	Rocky Hill Park	GF, REET	\$ 20,000			\$20,000					
5	Parking Lot Expansion	Rocky Hill Park	GF, REET	TBD								
6	Splash Pad	Rocky Hill Park	GF, REET	\$								
7	Master Plan	Town Square	GF, REET	\$ 75,000			\$75,000					Deferred from 2021 to 2022
8	Park Expansion	Town Square	GF, REET	TBD								
9	Fallen Heroes Circuit Course	Orchard Park	GF, REET	\$ 70,000			\$70,000					
10	Sound System	Orchard Park Depot	GF, REET	\$ 20,000			\$20,000					
11	Community Gardens	Orchard Park	GF, REET	\$								
12	Library Facility Upgrades	Library	GF, REET, LIB CAP	TBD								
13	Public Art	TBD	GF, REET	\$ 157,500	\$68,500	\$24,500	\$66,500	\$66,500	TBD	TBD	TBD	Revised based on Art Commission 2021 proposed budget
14	Kiosks	TBD	GF, REET	\$ 150,000				\$50,000	\$50,000	\$50,000		
15	River District Community Message Board	TBD	GF, REET	\$ 20,000				\$20,000				
16	Dog Park	TBD	GF, REET	TBD								
17	Expand City Hall Meeting Room into Covered Porch	TBD	GF, REET	TBD								
18	Golf Cart Charging Stations at City Facilities	TBD	GF, REET	TBD								
19	Council Chamber Recording Hardware	City Hall	GF, REET	\$ 7,500	\$30,845					\$7,500		Completed
	TOTALS			\$ 1,780,000	\$ 299,345	\$ 624,500	\$ 611,500	\$ 436,500	\$ 50,000	\$ 57,500	\$	
	PARKS & PUBLIC FACILITIES ASSET MANAGEMENT											
A-1	Pavillion Park Improvements (irrigation system replacement)	Pavillion Park	GF, REET	\$ 225,000	\$150,000	\$65,000	\$115,000	\$15,000	15000	\$15,000		Deferred \$50K of 2020 Irrigation System upgrade to 2021 (with a reduction in 2020 funding by an additional \$15K, to reflect bid plus contingency); 2022 funding reflects playground equipment upgrade
A-2	Rocky Hill Park Improvements	Rocky Hill Park	GF, REET	\$ 15,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000		
A-3	Trailhead Improvements	Trailhead	GF, REET	\$ 398,550		\$129,300	\$151,500	\$40,250		\$77,500		Prioritized, short term maintenance items asuming status quo for next several years
A-4	Orchard Park Improvements	Orchard Park	GF, REET	\$ 41,000		\$41,000						\$41,000 originally programmed for 2020 deferred to 2021
A-5	Town Square Improvements	Town Square	GF, REET	\$ 15,000	\$3,000	3000	3000	3000	3000	3000		
A-6	Liberty Lake Ball Field Improvements	Liberty Lake Ball Field	GF, REET	\$								
A-7	City Hall Building Improvements	City Hall	GF, REET	\$ 250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		
A-8	Library Building /Police Station Improvements	Library /Police Station	GF, REET	\$ 450,000	\$237,000	\$90,000	\$90,000	90000	90000	\$90,000		Revised to reflect purchase of HVAC, lights & generator in 2020
A-9	Public Works Yard Maintenance	Public Works Yard	GF, REET	\$								
	TOTALS			\$ 1,394,550	\$ 443,000	\$ 381,300	\$ 412,500	\$ 201,250	\$ 161,000	\$ 238,500	\$	
	TRANSPORTATION CAPITAL PROJECTS											
20	I-90 Improve Interchanges & Local Roads (Harvard Road Bridge Widening & Henry Road Overpass)	Harvard & Henry	CW/TIF/LIFT	\$ 12,125,000	\$4,325,000	\$7,800,000	\$4,325,000					Harvard anticipated to be awarded by Sept, Henry under construction
20 A	Harvard Bridge Widening & i-90 Ramp	Appleway to Mission		\$								
20 B	Henry Road Overpass/Roadway Extension	Country Vista to Mission		\$								
21	Intersection Improvements (Signal)	Legacy Ridge & Country Vista Intersection	TIB/HRM/UT/REET	\$ 480,000	\$115,000	\$480,000						As per Engineer's Estimate in TIB application submitted
22	Country Vista Rebuild/ Operational Improvements	W City Limits to Liberty Lake Rd	TIB/REET/UT	\$ 3,176,000				\$135,000	\$1,520,500	\$1,520,500		\$ Amounts and timing approved in TIP
23	Intersection Improvements (Add turn lane)	Country Vista /Appleway Avenue	HRM	\$ 160,000			\$40,000	\$120,000				
24	Appleway Frontage Improvements	Fairway to E City Limits	REET/UT	\$ 2,200,000			\$200,000	\$2,000,000				
25	Mission Ave Frontage Improvements	W City Limits east to Glenbrook (southside)	REET/UT	\$ 750,000						\$50,000	\$700,000	Approved TIP deferred this out to 2025 & 2026
26	Network Analysis Update & Corridor Study	City Wide	HRM	\$	\$75,000							To be completed in 2020
27	Intersection Improvements (Signal)	Ridgeline HS Main Entrance	TIB/HRM/UT/REET/ GEN	\$ 385,000	\$115,000	\$385,000						As per bid awarded
28	Solar-powered School Zone Speed Limit Signs	Country Vista/ Ridgeline HS	HRM/UT/REET	\$	\$5,500							
29	Smart Signal Control	Multiple Locations	HRM	\$ 35,000		\$35,000						Deferred from 2020
30	Stormwater Master Plan	Multiple Locations	STRMW/APA	\$ 250,000		\$250,000						Only if City successful in securing 75% grant/Outcome of Master Plan to id STRMW/APA capital projects
	TOTALS			\$ 19,561,000	\$ 4,635,500	\$ 8,950,000	\$ 4,565,000	\$ 2,255,000	\$ 1,520,500	\$ 1,570,500	\$ 700,000	

City of Liberty Lake
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2021 Project #	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2026)	Current Year 2020	2021	2022	2023	2024	2025	2026
	TRANSPORTATION ASSET MANAGEMENT										
A-10	Annual Street Maintenance Allocation	TBD	UT	\$ 300,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
A-11	Liberty Lake Road Overlay	Sprague Avenue to Country Vista Drive	TIB/UT	\$	\$840,000						
A-12	Mission Ave Overlay	Country Vista to Molter	TIB/REET/UT	\$ 400,000			\$400,000				
A-13	Sprague Avenue Overlay	Liberty Lake Road to Gage	TIB/REET/UT	\$ 1,126,000							\$1,126,000
A-14	KramerParkway Overlay	Sprague to Country Vista	TIB/REET/UT	\$ 645,000					\$645,000		
A-15	Pavement Condition Study/ Preservation Master Plan	Citywide	UT	\$ 117,000					\$65,800	\$25,600	\$25,600
TOTALS				\$ 2,588,000	\$ 890,000	\$ 50,000	\$ 450,000	\$ 50,000	\$ 760,800	\$ 75,600	\$ 1,201,600
	TRAILS & PEDESTRIAN PATHWAYS ¹										
31	Pedestrian Crossing Allocation	Multiple Locations	GF, REET	\$ 363,000	\$40,000	\$90,000	\$69,000	\$40,000	\$40,000	\$62,000	\$62,000
32	Trail Lighting Master Plan	Multiple Locations	GF, REET	\$ 25,000			\$25,000				
33	Sidewalk Improvements	Madson, from Mission to Appleway	GF, REET	\$ 280,000						\$280,000	
34	Sidewalk Improvements	Mission Ave , Northside, Aladdin to Caufield	GF, REET	\$ 175,000		\$175,000					
35	Sidewalk Master Plan	Multiple Locations	GF, REET	\$ 25,000		\$25,000					
TOTALS				\$ 868,000	\$ 40,000	\$ 290,000	\$ 94,000	\$ 40,000	\$ 40,000	\$ 342,000	\$ 62,000
	FLEET EQUIPMENT										
36	12M Grader lease		UT	\$ 111,300	\$ 34,905	\$ 37,100	\$ 37,100	\$ 37,100			
37	926M Loader X2		UT	\$ 105,000	\$ 31,549	\$35,000	\$35,000	\$35,000			
38	305 Mini Ex		UT	\$ 9,400	\$ 9,191	\$ 9,400					
39	Street Sweeper		STRMW/ APA/ GRA	\$ 300,000			\$ 300,000				
40	Scag Zero		GF	\$	\$15,000						
41	Freighliner		GF, UT	\$ 250,000				\$250,000			
42	5 Yard Sand/Salt Spreader		UT	\$	\$50,000						
43	Roller		GF, UT	\$ 30,000					\$30,000		
44	14K Tilt Deck Trailer		GF, UT	\$	\$10,000						
TOTALS				\$805,700	\$150,645	\$81,500	\$372,100	\$322,100	\$30,000	\$0	\$0
	FLEET EQUIPMENT ASSET MANAGEMENT										
A-16	Tractor with 3 point Aerator		GF	\$ 100,000			\$100,000				
A-17	Pickup -1/2 Ton		GF	\$ 200,000	\$ 50,000	\$50,000	\$50,000	\$50,000	\$50,000		
A-18	Pickup 1 Ton		GF	\$ 180,000		\$60,000	\$60,000	\$60,000			
A-19	Kubota RTV with plow blade		GF	\$ 28,000	\$ 28,000			\$ 28,000			
A-20	Zero Turn		GF, GOLF	\$ 15,000			\$15,000				
A-21	Zero Turn		GF, GOLF	\$ 15,000			\$15,000				
A-22	Zero Turn		GF, GOLF	\$ 15,000			\$15,000				
A-23	Turfcat		GF, GOLF	\$ 25,000			\$25,000				
A-24	Gator		GF, GOLF	\$ 9,000		\$ 9,000					
A-25	Gator		GF, GOLF	\$ 9,000			\$9,000				
A-26	Gator		GF, GOLF	\$ 9,000				\$ 9,000			
A-27	Gator		GF, GOLF	\$ 9,000				\$ 9,000			
A-28	Gator		GF, GOLF	\$ 9,000				\$ 9,000			
A-29	Toro ReelMaster 3250D		GF, GOLF	\$ 45,000			\$ 45,000				
A-30	JD 2500A		GF, GOLF	\$ 45,000			\$ 45,000				
A-31	Club Car Golf Picker		GOLF	\$	\$18,000						
A-32	14 Golf Carts		GOLF	\$ 95,000		\$95,000					
A-33	Stand-on Mower		GF	\$ 8,000		\$8,000					
A-34	Toro Reclmaster 5410D Fairways		GOLF	\$ 70,000				\$70,000			
TOTALS				\$ 886,000	\$ 96,000	\$ 222,000	\$ 379,000	\$ 235,000	\$ 50,000	\$	\$

Notes

Adopted TIP changed this to \$50,000 annual general maintaince; specific overlay projects to be called out, based on 2024 Preservation Master Plan
To be completed in 2020

Approved TIP deferred this project out to 2026

Approved TIP added this project
To prioritize future preservation projects

Defferred \$25K from 2020. Annual funding based on cost estimates for signals identified and prioritized as per adopted policy and engineer's matrix Note: Locations/costs subject to change, based on Pedestrian Master Plan

Adopted TIP resccheduled this project from 2022 to 2025
Last segment needs to be rescheduled from 2020 to 2021 (\$175K deferred from 2020)
Rescheduled from 2020 to 2021

3 year lease

3 year lease

3 year lease

Purchased in 2020

Purchased in 2020

Purchased in 2020

Purchased

Purchased

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2021 Project #	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2026)	Current Year 2020	2021	2022	2023	2024	2025	2026	Notes
	COMPUTER EQUIPMENT ASSET MANAGEMENT											
A-35	COLL-BI Server	Police Station (Security)	GF	\$ 30,000		\$ 15,000					\$15,000	
A-36	COLL-HyperV Server	Police Station (Main Server)	GF	\$ 60,000		\$ 30,000					\$30,000	
A-37	FS01 Server	Library	GF	\$ 3,000							\$3,000	
A-38	Fortigate Firewall	Police	GF	\$ 8,500	\$4,250			\$4,250			\$4,250	
A-39	Fortigate Firewall	Police	GF	\$ 8,500	\$4,250			\$4,250			\$4,250	
A-40	Fortigate Firewall	ProShop	GF	\$ 8,500	\$4,250			\$4,250			\$4,250	
A-41	Fortigate Firewall	Library	GF	\$ 8,500	\$4,250			\$4,250			\$4,250	
A-42	Edge Switch	City Hall	GF	\$ 2,000	\$1,000			\$1,000			\$1,000	
A-43	Edge Switch	Police	GF	\$ 2,000	\$1,000			\$1,000			\$1,000	
A-44	Edge Switch	Police	GF	\$ 2,000				\$1,000			\$1,000	
A-45	Edge Switch	Library	GF	\$ 2,000				\$1,000			\$1,000	
A-46	UPS Battery BackUp	Police	GF	\$ 1,000				\$500			\$500	
A-47	UPS Battery Backup	Library	GF	\$ 250	\$250						\$250	
A-48	COLL-19-INSP1	City Hall - Chris Mccary	GF	\$ 800					\$800			Updated Based on Todd H inventory
A-49	COLL-19-INSP2	City Hall - Wayne Hammond	GF	\$ 800					\$800			
A-50	COLL-20-PLNRENG	City Hall - Megan Abhold	GF	\$ 800	\$800					\$800		
A-51	INSPECTOR1-2014	City Hall-Temp Building Inspector	GF	\$ 800				\$800				Due for replacement -replace with COLL-18-SCOTTB?
A-52	Planner-HP	City Hall - Megan Abhold (laptop back up)	GF	\$ 800			\$800					Due for replacement
A-53	COLL20ENA35B17	City Hall - Lisa Key Notebook	GF	\$ 800	\$800					\$800		
A-54	COLL-18-PLAN	City Hall - Kelsey Wright	GF	\$ 800				\$800				
A-55	COLL20PLNEN5	City Hall-Kelsey Wright Notebook	GF	\$ 800	\$800					\$800		
A-56	COLL20ENA37B18	City Hall-Ben Schmitt Notebook	GF	\$ 800	\$800					\$800		
A-57	LLL-MICHELLE		GF	\$ 800						\$800		
A-58	LLL-JOANNE		GF	\$ 800						\$800		
A-59	LLL-WORKROOM		GF	\$	\$800							
A-60	LLL-RONDA		GF	\$	\$800							
A-61	LLL-JOCELYN		GF	\$ 800		\$800						
A-62	LLL-CHECKOUT		GF	\$ 800				\$800				
A-63	LLL-DELAINE		GF	\$ 800				\$800				
A-64	LLL-GEORGETTE		GF	\$ 800					\$800			
A-65	LLL-JANDY		GF	\$ 800					\$800			
A-66	LLPD-PC20	LLPD-Derek Arnold	GF	\$ 1,000						\$1,000		
A-67	POLICE-2013		GF	\$ 1,000						\$1,000		
A-68	LLPD-PC03	LLPD-Jeff Jones	GF	\$ 1,000		\$1,000						
A-69	LLPD-PC05	LLPD- Darin Morgan	GF	\$ 1,000		\$1,000						
A-70	LLPD-PC07	LLPD- Jeff Isaac	GF	\$ 1,000						\$1,000		
A-71	LLPD-PC07	LLPD- Mark Holthaus	GF	\$ 1,000			\$1,000					
A-72	LLPD-PC08	LLPD- Mike Bogenreif	GF	\$ 1,000			\$1,000					
A-73	LLPD-PC09		GF	\$	\$1,000							
A-74	LLPD-PC10	LLPD- Ray Bourgeois	GF	\$	\$1,000							
A-75	LLPD-PC21	LLPD- Jordan Bowman	GF	\$ 1,000						\$1,000		
A-76	LLPD-PC12	LLPD- Matt McKay	GF	\$ 1,000						\$1,000		
A-77	POLICE11		GF	\$	\$1,000							
A-78	POLICE12	Chaplin Bauer	GF	\$ 1,000		\$1,000						
A-79	LLPD-PC17	LLPD- Reserve Officer	GF	\$ 1,000					\$1,000			
A-80	LLPD-PC16	LLPD- Tuan Nguyen	GF	\$ 1,000			\$ 1,000					
A-81	LLPD-PC19	LLPD-Jordan Sowell	GF	\$ 1,000			\$ 1,000					
A-82	LLPD-PC04	LLPD- Stephani Olivas	GF	\$								
A-83	LLPD-PC18	LLPD- Erin Kelly	GF	\$ 1,000						\$1,000		
A-84	LLPD-PC14	LLPD-Sakti Hiatt	GF	\$ 1,000						\$1,000		
A-85	LLPD-PC15	LLPD-Chief	GF	\$ 1,000			\$ 1,000					
A-86	IRRIGATION-PC (Break Room Shop)		GF	\$ 800					\$800			
A-87	LB-14-JOY (Joice)		GF	\$ 800						\$800		
A-88	MGRIFFIN-PC (Engineering Intern)		GF	\$ 800						\$800		
A-89	SHOP001-PC (Mic Curry)		GF	\$	\$800							
A-90	SEASONAL-2013 (Break Roomk Shop)		GF	\$	\$800							
A-91	LL-14-SHOP (Jeff Nelson)		GF	\$	\$800							
A-92	COLL-18-SUR1 (Stephen Williams)		GF	\$ 800		\$800						
A-93	COLL-18-SUR2 (Trevor Ragan)		GF	\$ 800		\$800						
A-94	COLL-18-SUR3 (Trevor Slocum)		GF	\$ 800			\$800					
A-95	COLL-18-FRONT1	City Hall- Tait Hunter	GF	\$ 1,600			\$800	\$800				
A-96	COLL-19-PC1	City Hall - Jen Camp	GF	\$ 800					\$800			
A-97	COLL-17-SUR3 (Zach Sherman)		GF	\$ 800				\$800				
A-98	COLL-16-LAPTOP (Ryan Rapp)		GF	\$ 800		\$800						
A-99	COLL18-PROSHOP1		GOLF	\$ 800		\$ 800						
A-100	COLL18-PROSHOP2		GOLF	\$ 800				\$800				
A-101	COLL18-TRAILSRV		GOLF	\$ 800					\$800			
A-102	DESKTOP-9RP235Q (Ryan Rapp Tablet)		GF	\$								
A-103	COLL-19-SUR1	City Hall - Anita Eylar	GF	\$ 800				\$800				
A-104	TOUGHPAD (Field Computer)		GF	\$								

2021 Project #	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2026)	Current Year 2020	2021	2022	2023	2024	2025	2026	Notes
A-105	COLL-19-Seasonal (Breakroom)		GF	\$								

City of Liberty Lake
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2021 Project #	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2026)	Current Year 2020	2021	2022	2023	2024	2025	2026	Notes
A-106	CITY099	City Hall - Tricia Sacco	GF	\$ 800				\$800				
A-107	COLL-20-CTYADMIN-A81-B1	City Hall-Katy Allen Notebook	GF	\$ 800	\$800					\$800		
A-108	COLL-20-FIN-A82-B2	City Hall-RJ Notebook	GF	\$ 800	\$800					\$800		
A-109	ANN-2019	City Hall- Ann Swenson	GF	\$ 800					\$800			
A-110	COLL-17-NUC		GF	\$ 800		\$800						
A-111	COLL-17-ACCT1	City Hall- Ann Marie Gale	GF	\$ 800					\$800			
A-112	COLL-17-DESK1 (Ryan Rapp)		GF	\$ 800		\$ 800						
A-113	LL-15-MAYOR		GF	\$	\$800							
A-114	COLL-17-CSUR1		GF	\$ 800			\$800					
A-115	COLL-17-CSUR3		GF	\$ 800			\$800					
A-116	COLL-17-CSUR4		GF	\$ 800			\$800					
A-117	COLL-17-CSUR5		GF	\$ 800			\$800					
A-118	COLL-17-CSUR6		GF	\$ 800			\$800					
A-119	COLL-17-CSUR7		GF	\$ 800			\$800					
A-120	COLL-17-CSUR8		GF	\$ 800			\$800					
TOTALS				\$ 188,250	\$ 31,850	\$ 52,000	\$ 14,600	\$ 28,700	\$ 8,200	\$ 15,000	\$ 69,750	
	UTILITIES-CAPITAL PROJECTS BY OTHERS											
45	River District - Indiana Ave. Sewer	Trutina Development - East of Harvard Rd.	OTR/TIF/LIFT	\$	\$100,000							
46	River District - Indiana Ave. Water	Trutina Development - East of Harvard Rd.	OTR/TIF/LIFT	\$	\$150,000							
47	River District - Indiana Ave. Sewer	Bitterroot to Harvard Rd	OTR/TIF/LIFT	\$	\$65,000							
48	River District - Indiana Ave. Water	W. Of Harvard Rd. to W. Boundary of Courtyard Plat 2013.PI0002	OTR/TIF/LIFT	\$	\$65,000							
49	River District - Sewer Lift Station, Force Main, & Other Associated Improvements		OTR/TIF/LIFT	\$								Completed
50	River District - Telido Station Offsite Sewer		OTR/TIF/LIFT	\$								Completed
51	River District - Telido Station Offsite Water Main		OTR/TIF/LIFT	\$								Completed
52	River District - Wellington St. Sewer		OTR/TIF/LIFT	\$								Completed
53	River District - Wellington St. Water		OTR/TIF/LIFT	\$								Completed
54	Underground Utility Program (Liberty Lake Rd., Molter Rd., Mission Ave.)		GF	\$ 150,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
	TRANSPORTATION CAPITAL PROJECTS BY OTHERS ²											
55	Harvard Rd & Indiana Ave Intersection Improvements	Harvard Rd & Indiana Intersection	OTR/TIF/LIFT	\$ 1,200,000		\$1,200,000						
56	Harvard Road & Wellington Roundabout	Harvard Rd & Wellington Intersection	OTR/TIF/LIFT	\$ 750,000		\$187,500	\$562,500					
57	Mission Improvements	Harvest Parkway east to Corrigan Road	OTR/TIF/LIFT	\$ 1,100,000	\$250,000	\$1,100,000						
58	Street & Drainage Improvments	Bitterroot to Harvard Rd.	OTR/TIF/LIFT	\$	\$750,000							
59	Transit Parking	TBD	OTR/TIF/LIFT	\$ 5,000,000			\$ 2,500,000	\$ 2,500,000				
60	Cataldo Extension & Connection - Phase I	Western States Frontage	OTR/TIF/LIFT	\$ 1,500,000	\$ 900,000	\$ 1,500,000						
61	Cataldo Extension & Connection - Phase II	Western States Boundary to Henry Road	OTR/TIF/LIFT	\$ 1,530,000			\$ 105,000	\$ 1,425,000				
62	Henry Road Improvements	Sprague to Country Vista Dr	OTR/TIF/LIFT	\$	\$ 2,013,000							
63	Indiana Ave Construction	Bitterroot East to Harvard Rd	OTR/TIF/LIFT	\$	\$ 2,164,500							Completed
64	Indiana Ave Construction	Trutina-East of Harvard Road	OTR/TIF/LIFT	\$	\$ 600,000							
TOTALS				\$ 11,230,000	\$ 6,832,500	\$ 4,012,500	\$ 3,192,500	\$ 3,950,000	\$ 25,000	\$ 25,000	\$ 25,000	

General Note: All costs are listed in 2021 dollars

COLOR LEGEND
BLUE = CAPITAL PROJECTS
RED=ASSET MANAGEMENT PROJECTS
GREEN= CAPITAL PROJECTS BY OTHERS
Revisions from the 9/15/2020 draft

Fleet Rotation Plan

Parks/Streets/Golf/Facilities/Maintenance

(for Operational and Annual Budgeting Purposes)



CITY OF LIBERTY LAKE

2021

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 the 2020-2024.

Fleet Rotation - Equipment List 2021

<i>In order of priority:</i>	Department Splits			Notes:
	Streets	Golf	Parks	
Rough Mower		\$ 67,000.00		Replace existing rough mower
*Pickup			\$ 50,000.00	Fleet Rotation-1/2 Ton
*Pickup	\$ 60,000.00			Fleet Rotation-3/4 Ton Service Body
*Zero Turn Move purchase to 2022				Fleet Rotation-Replace and Surplus
*Zero Turn Move purchase to 2022				Fleet Rotation-Replace and Surplus (Streets)
*Turfcat Move purchase to 2022				Fleet Rotation-Move BF mower to RS, replace BF mower with Turfcat
*Gator Move purchase to 2022				Fleet Rotation-Replace Cushman, Surplus
*Gator	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	Fleet Rotation-Replace Cushman, Surplus
**12M Grader lease	\$ 36,974.56			3rd yr Lease Payment
**926M Loader Lease X2 \$17413.11 ea	\$ 34,826.22			3rd yr Lease Payment
**305 Mini Ex Lease	\$ 8,940.77			3rd yr Lease Payment
Exmark Staris	\$ 4,000.00		\$ 4,000.00	Replace push mowers for labor efficiency
	\$ 147,741.55	\$ 70,000.00	\$ 57,000.00	\$ 274,741.55

*Designates Fleet Rotation

Asset Management: Capital Improvements

Capital Facility Management

(for Operational and Annual Budgeting Purposes)



CITY OF LIBERTY LAKE

2021

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. Over time, the amount invested by the City will reflect on facility condition rating. It is recommended 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 utilized a 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 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.

Asset Management - Capital Facilities Maintenance Projections

Updated 10.6.20

	2019	*2020	2021	2022	2023	2024	2025	
City Hall Site and Buildings	\$ 44,240	\$ 160,780	\$ 135,414	\$ 15,538	\$ 53,547	\$ 3,588	\$ 190,193	
Library Building	\$ 27,696	0	0	\$ 122,761	0	0	\$ 8,000	
Public Safety Building	\$ 172,982	\$ 90,000	0	\$ 453,846	0	0	\$ 4,615	
Public Safety/Library - Site	\$ 165,854	0	0	0	0	0	0	
Trailhead Golf Course - Main Building	\$ 228,856	\$ 74,110	\$ 11,433	\$ 10,765	\$ 20,469	0	\$ 108,342	
Trailhead Golf Course - Site	\$ 5,000	\$ 131,764	\$ 35,000	0	0	0	0	
	\$ 644,628	\$ 456,654	\$ 181,847	\$ 602,910	\$ 74,016	\$ 3,588	\$ 311,150	\$ 2,274,793

*Note: These numbers are hard costs only. Numbers in the budget/CIP will reflect a 10% or 25% increase to account for contingency, taxes, engineering fees.



PLANNING, ENGINEERING & BUILDING SERVICES FEE SCHEDULE

EFFECTIVE DATE: JANUARY 1, 2020

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	\$121.24
additions	\$121.24
Second Floor	
new	\$121.24
additions	\$121.24
Basement	
finished	\$46.55
partial	\$23.28
unfinished	\$22.45
Private Garages, Storage Buildings, & Barns	\$48.30 or Contract Value Per Ft.
Open Carports	\$19.85
Decks *	
covered	\$28.73
uncovered	\$22.40

* 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 (August 2019)

Square Foot Construction Costs ^{a, b, c}

Group (2018 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	246.61	238.50	232.82	223.18	209.86	203.80	216.12	191.69	184.50
A-1 Assembly, theaters, without stage	225.65	217.54	211.85	202.22	189.15	183.09	195.16	170.98	163.79
A-2 Assembly, nightclubs	191.96	186.56	182.12	174.70	164.94	160.39	168.64	149.29	144.33
A-2 Assembly, restaurants, bars, banquet halls	190.96	185.56	180.12	173.70	162.94	159.39	167.64	147.29	143.33
A-3 Assembly, churches	226.69	218.58	212.89	203.26	191.60	185.54	196.20	173.43	166.24
A-3 Assembly, general, community halls, libraries, museums	190.63	182.52	175.84	167.20	153.09	148.07	160.14	134.97	128.78
A-4 Assembly, arenas	224.65	216.54	209.85	201.22	187.15	182.09	194.16	168.98	162.79
B Business	197.81	190.62	184.70	175.70	160.65	154.63	168.95	141.15	134.99
E Educational	207.77	200.59	194.83	186.43	173.71	164.91	180.01	151.89	147.25
F-1 Factory and industrial, moderate hazard	117.60	112.19	105.97	101.84	91.54	87.26	97.61	75.29	70.95
F-2 Factory and industrial, low hazard	116.60	111.19	105.97	100.84	91.54	86.26	96.61	75.29	69.95
H-1 High Hazard, explosives	109.99	104.58	99.35	94.22	85.14	79.87	89.99	68.89	N.P.
H234 High Hazard	109.99	104.58	99.35	94.22	85.14	79.87	89.99	68.89	63.56
H-5 HPM	197.81	190.62	184.70	175.70	160.65	154.63	168.95	141.15	134.99
I-1 Institutional, supervised environment	197.83	191.05	185.12	177.91	163.28	158.81	178.06	146.98	142.33
I-2 Institutional, hospitals	330.92	323.73	317.81	308.81	292.72	N.P.	302.06	273.22	N.P.
I-2 Institutional, nursing homes	229.68	222.49	216.58	207.57	193.53	N.P.	200.83	174.02	N.P.
I-3 Institutional, restrained	224.86	217.67	211.75	202.75	188.96	181.94	196.00	169.45	161.29
I-4 Institutional, day care facilities	197.83	191.05	185.12	177.91	163.28	158.81	178.06	146.98	142.33
M Mercantile	142.95	137.54	132.11	125.68	115.38	111.83	119.62	99.73	95.77
R-1 Residential, hotels	199.70	192.92	186.99	179.78	164.90	160.43	179.93	148.60	143.96
R-2 Residential, multiple family	167.27	160.49	154.56	147.35	133.71	129.23	147.50	117.40	112.76
R-3 Residential, one- and two-family ^d	154.28	150.09	146.35	142.65	137.55	133.92	140.30	128.74	121.24
R-4 Residential, care/assisted living facilities	197.83	191.05	185.12	177.91	163.28	158.81	178.06	146.98	142.33
S-1 Storage, moderate hazard	108.99	103.58	97.35	93.22	83.14	78.87	88.99	66.89	62.56
S-2 Storage, low hazard	107.99	102.58	97.35	92.22	83.14	77.87	87.99	66.89	61.56
U Utility, miscellaneous	84.66	79.81	74.65	71.30	64.01	59.80	68.04	50.69	48.30

- 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) = \$22.45 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.

Fire Permit Fees

Fire Suppression & Alarm Systems fees are calculated based upon the Spokane Valley Fire District Permit Fee Schedule, plus the processing fee listed under "Additional Permit Fees & Charges". SVFD's fee schedule is available here: <https://www.spokanevalleyfire.org/wp-content/uploads/2019/12/Permit-Fee-Spreadsheet.pdf>

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 thereof, to and including \$5,000,000	25%	15%	65%	25%
\$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, Fire Suppression & Alarm 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, Fire Suppression & Alarm 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
Critical materials review (specific commercial projects)	\$75.00
Investigation fee (additional charge assessed on projects when work is started without a permit)	100% of permit fee
Fast track fee (additional charge assessed on projects for early footing and foundation approval)	25% of permit fee 100% of plan review fee
Excessive Staff Time	\$50.00 / hour
Legal Notice, Postage, and Hearing Examiner Fees, when applicable	Invoiced to Applicant
Processing Fee & Technology Fee (all permits)	\$40.00
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-Mitigation-Plan-Fees-Effective-5-1-14>

Other Permit, Inspection, & Review Fees

Additional Plan Review	\$50.00 / hour
Blasting Permit	\$50.00
Change of Use / Certificate of Occupancy Modification	\$50.00
Demolition Permit	\$25.00 (per 1,000 sq. ft.) + SEPA, if applicable
Engineering Review	See Engineering Fees Table
Fences (over 6' tall)	\$25.00 (per 100 linear feet)

Fire Suppression System (Type I Hood Installation)	\$35.00
Grading	See Engineering Fees Table
Inspections Outside Normal Working Hours	\$75.00 / hour
Manufactured / Mobile Homes Setting Permit	\$100.00 (per section) + \$50 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 for the first 2,000,000 btu; plus \$20 for each additional million btu
Boiler - Power Boiler Installation (< 2,000,000 btu)	\$200 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 / 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	\$50.00
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
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	\$75.00 / hour
Design Deviation Review	\$250.00
Excessive Staff Time	\$75.00/hour
Grading	See Grading Permit Below
Inspections Outside Normal Working Hours	\$112.50 / hour
Re-Inspections	\$75.00

Right of Way Permits:	
Approach Permit	\$50.00
Non-cut Obstruction Permit	\$100.00
Pavement Cut	\$200.00
Boring	\$150.00
Engineering Inspection Fee	\$75.00
Engineering Re-inspection Fee	\$75.00
Street Vacation Request Review	\$400.00
Traffic Impact Analysis Review	\$75.00
Traffic Control Plan Review	\$75.00
Work Beyond Approved Scope	\$75 / hour (minimum \$75.00)
Fences (over 6' tall)	\$25.00 (per 100 linear feet)
Fire Suppression System (Type I Hood Installation)	\$35.00
Grading Permits (amount of cut or fill)	Permit Fee + SEPA, if applicable
50 Cu. Yd. or less	\$25.00
51 – 100	\$25.00
101 – 1,000	\$25 for the first 100 cu. yd.; plus \$10 for each additional 100 cu. yd.
1,001 – 10,000	\$125 for the first 1000 cu. yd.; plus \$10 for each additional 1000 cu. yd.
10,001 – 100,000	\$225 for the first 10,000 cu. yd.; plus \$35 for each additional 10,000 cu. yd.
100,001 – 200,000	\$525 for the first 100,000 cu. yd.; plus \$25 for each additional 10,000 cu. yd.
200,001 +	\$625 for the first 200,000 cu. yd.; plus \$25 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	\$20.00
101 – 1,000	\$25.00
1,001 – 10,000	\$35.00
10,001 – 100,000	\$35 for the first 10,000 cu. yd.; plus \$15 for each additional 10,000 cu. yd.
100,001 – 200,000	\$175 for the first 100,000 cu. yd.; plus \$10 for each additional 10,000 cu. yd.
200,001 +	\$275 for the first 200,000 cu. yd.; plus \$5 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 or a Subcommittee of 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	\$300.00
SEPA - DS / EIS / Addenda	Applicant will be responsible for preparation or will be invoiced for contract services cost and/or City Staff hourly rate \$75.00/hour (\$2,450 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	75% of land division application fee
Alteration / Minor Modification	25% of land division application fee
Preliminary Binding Site Plan (BSP)	\$3,500 for 1st acre + \$30 per acre for each additional acre
Final Binding Site Plan (BS) / BSP Amendments (ROS)	\$2,500 + \$25 per lot
Boundary Line Adjustment (BLA)	\$500
Boundary Line Adjustment (Parcel Aggregation)	\$250 total
Preliminary Plat (P)	\$4,000 for 1st acre + \$30 per acre for each additional acre
Final Plat (P)	\$2,500 + \$25 per lot
Preliminary Short Plat (SP)	\$3,000 for 1st acre + \$30 per acre for each additional acre
Final Short Plat (SP)	\$1,800 + \$25 per lot
Miscellaneous	
Processing Fee & Technology Fee (all permits)	\$40.00
Excessive Staff Time & Actions Not Listed	\$75.00 / hour
Hearing Examiner Public Hearing Fee	Applicant will be invoiced for cost
Major Modification	75% of application fee
Minor Modification	25% of application fee

Professional Contract Services (i.e. surveyor review)	Applicant will be invoiced for cost
Public Notice (Legal Notices & Notice Postage)	Applicant will be invoiced for cost
Modification Review of Previously Approved Site Plans (not in conjunction with building permit applications)	\$75 / hour (1 hour minimum)
Time Extension Review	\$150
Vacation of Approved Preliminary Plat or Short Plat	\$1,000
Zoning Verification Letter	\$200
Shoreline Management	
Shoreline Management App. (< \$10,000 project value)	\$1,000
Shoreline Management App. (\$10,001 - \$50,000)	\$1,400
Shoreline Management App. (\$50,001 - \$250,000)	\$2,700
Shoreline Management App. (\$250,001 - \$1,000,000)	\$5,400
Shoreline Management App. (> \$1,000,000 project value)	\$6,700 + 10% of value > \$1,000,000
Additional Fee for Variance Request	\$2,100
Additional Fee for Conditional Use Permit Request	\$1,800
Permit Amendment	80% of original application fee
Refund Processing Fee	\$20.00
Zoning & Amendments	
Conditional Use Permit (CU) & Major Modifications to an Existing Conditional Use Permit	\$2,500
Comprehensive Plan Amendment (CA)	\$5,000 + SEPA
Home Occupation Permit (H)	\$35.00
Preliminary Planned Unit Development (PUD) Overlay	25% of land division application fee
Final Planned Unit Development (PUD) Overlay	25% of land division application fee
Specific Area Plan Overlay (< 100 acres)	\$4,500 + SEPA
Specific Area Plan Overlay (> 100 acres)	\$9,500 + SEPA
Special Use Permits (SU)	\$2,500
Temporary Use Permits (T)	\$35.00
Variance Request (Class A)	\$250
Variance Request (Class B)	\$2,500
Urban Growth Area (UGA) Boundary Extension Request	\$4,500 + Land Quantity Analysis Prep. & SEPA
Development Code Text Amendment / Zoning Matrix Amendment, or Other Code Amendment (ZTA)	\$2,500 + SEPA

Zoning Map Amendment/ Rezone (ZC - Quasi-Judicial Review)	\$6,500 + SEPA
Appeals	
Appeal Fee	\$950 + 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)

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. 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.
3. Each action for which there is a listed fee above will constitute a separate action, and the fee will be computed as determined above (i.e. each variance request is a separate action).
4. 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.
5. Hourly wages will be rounded to the nearest ½ hour as noted except for hours less than ½ hour, which will be computed as ½ hour.
6. 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.
7. 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, an 80% refund of fees will be provided if the Director of Planning & Engineering, or his/her designee, determines that, although the application may have been accepted, no processing by the City has occurred.
2. 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.
3. 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.
4. 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.

2021 Proposed Recreation Program Fee Schedule

Program Name	2020 Fees	2021 PROPOSED FEES
ACTIVITIES		
British Soccer Camp (One Week Sports Camp) *		
First Kicks - Jun (3-4 Years)	\$93.00	\$93.00
Full Day - Jun (7-18 Years)	\$208.00	\$208.00
Half Day AM - Jun (6-18 Years)	\$146.00	\$146.00
Half Day PM - Jun (6-18 Years)	\$146.00	\$146.00
Goal Keeper Program Jun (8-18 Years)	\$146.00	\$146.00
Mini Soccer - Jun (4-6 Years)	\$106.00	\$106.00
First Kicks - August (3-4 Years)	\$93.00	\$93.00
Full Day - August (7-18 Years)	\$208.00	\$208.00
Half Day AM - August (6-18 Years)	\$146.00	\$146.00
Half Day PM - August (6-18 Years)	\$146.00	\$146.00
Mini Soccer - August (4-6 Years)	\$106.00	\$106.00
Goal Keeper Program Jun (8-18 Years)	\$146.00	\$146.00
Skyhawks Summer Camps *		
Skyhawks Summer Day Camp (Per Week)	\$159.00	\$159.00
Skyhawks Day Camp (Full Summer Rate)	\$1,250.00	\$1,250.00
Skyhawks Sports Camp *		
Beginning Golf Camp (4 Day)	\$109.00	\$109.00
Beginning Golf Camp (5 Day)	\$129.00	\$129.00
Mini Hawk	\$139.00	\$139.00
Multi-Sport	\$159.00	\$159.00
Soccer (4 Day)	\$119.00	\$119.00
Soccer (5 Day)	\$159.00	\$159.00
Introductory Soccer League	\$74.00	\$74.00
Outdoor Basketball Camp	\$159.00	\$159.00
Outdoor Soccer Clinic	\$74.00	\$74.00
Tennis	\$139.00	\$139.00
Lacrosse	\$139.00	\$139.00
Track & Field	\$159.00	\$159.00
Flag Football Class	\$74.00	\$74.00
Flag Football Clinic	\$74.00	\$74.00
TinkerGarten *		
Spring Season	\$175.00	\$175.00
Summer Season	\$105.00	\$105.00
SuperTots/SoccerTots *		
Teddies / Teddies II	\$120.00	\$120.00
Cubs	\$120.00	\$120.00
Pandas / Bears	\$120.00	\$120.00
Grizzlies / SoccerTouch	\$120.00	\$120.00
EVENTS		
Barefoot in the Park		
Vendor/ Display Booth for Business Outside of Liberty Lake	\$150.00	\$150.00
Vendor/ Display Booth for Business Within Liberty Lake	NO COST	NO COST
Vendor/ Display Booth for Non-Profit Organizations/Charities/Social Services	\$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
LIBERTY LAKE BALL FIELDS		
Non-Profit Organizations:		
Practice (Per Hour, Per Field)	\$10.00	\$10.00
Game Prep (Per Game, Lined/ Dragged)	\$20.00	\$20.00
Tournaments, Games, Camps, Clinics, Events (Per Hour, Per Field)	\$20.00	\$20.00
All Other Organizations and Private Groups:		
Practice (Per Hour, Per Field)	\$30.00	\$30.00
Game Prep (Per Game, Lined/ Dragged)	\$40.00	\$40.00
Tournaments, Games, Camps, Clinics, Events (Per Hour, Per Field)	\$40.00	\$40.00
Concession Fee (Per Day, LL Ballfields ONLY)	\$100.00	\$100.00
INDOOR FACILITIES		
Trailhead Banquet Room Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00
Trailhead Banquet Room Regular Use, Monday-Thursday (Per Hour)	\$15.00	\$15.00
Trailhead Banquet Room Regular Use, Friday- Sunday & Holidays (Per Hour)	\$25.00	\$25.00
OUTDOOR FACILITIES		
Pavillion Park Pavilion Shelter Regular Use, Monday-Thursday (Per Hour)	\$25.00	\$25.00
Pavillion Park Pavilion Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$35.00	\$35.00
Pavillion Park Pavilion Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00
Rocky Hill Park Picnic Shelter Regular Use, Monday-Thursday (Per Hour)	\$15.00	\$15.00
Rocky Hill Park Picnic Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$25.00	\$25.00
Rocky Hill Park Picnic Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00
Orchard Park Picnic Shelter Regular Use, Monday-Thursday (Per Hour)	\$15.00	\$15.00
Orchard Park Picnic Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$25.00	\$25.00
Orchard Park Picnic Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00
Orchard Park Pavilion Shelter Regular Use, Monday-Thursday (Per Hour)	\$25.00	\$25.00
Orchard Park Pavilion Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$35.00	\$35.00
Orchard Park Pavilion Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00	\$25.00
Event Attendance Over 200 (Pavillion, Rocky, Orchard Per Application)	\$250.00	\$250.00
Excess Water Usage (Pavillion, Rocky, Orchard Per Application)	\$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
Outdoor Sports Fields, Regular Use (Per Hour, Per Field)	\$10.00	\$10.00

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

** Parks & Arts Commission fee increase recommendation.

*** Orchard Park fees follow historical fee structure for existing parks.

Parks & Arts Commission has reviewed and recommends to City Council to approve the 2021 proposed fee schedule..

CITY OF LIBERTY LAKE
FEE & TAX SCHEDULE PROPOSED FOR 2021

BUSINESS LICENSE	\$26 Annual License
MASTER SOLICITOR LICENSE	\$150 Annual License
INDIVIDUAL SOLICITOR LICENSE	\$75 Annual License
BACKGROUND CHECK	\$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	8.7% for non food items
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	4% of taxable rent
Property Tax	Levy Rate is 1.47/1000
<u>Utility Tax</u>	
Electricity	3% of gross receipts
Gas	3% of gross receipts
Garbage	3% of gross receipts
Cable	3% of gross receipts
Telephone	3% of gross receipts
Lodging Tax	3.3% on charge for lodging
Tourisism Promotion	\$2 per stay
<u>LIBRARY FEES & FINES</u>	
Late Fees	\$0.10 per day per item
Copies	\$0.10 per item
Lost or damaged books	\$3.00 plus value of book

City of Liberty Lake

Parks & Arts Commission Strategic Plan

2021 - 2023





Liberty Lake Parks and Arts Commission Strategic Plan 2021-2023

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 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.

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.

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.



Liberty Lake Parks and Arts Commission Strategic Plan 2021-2023

- 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.



Liberty Lake Parks and Arts Commission Strategic Plan 2021-2023

PUBLIC ART 2021 - 2023

	Item	Estimated Cost	Notes
2021	Orchard Park StoryWalk	\$ 4,500.00	Seek sponsorships
	COVID-19 Art Project	\$ 7,500.00	
	Pavillion Park Mural Enhancements	\$ 7,500.00	
	Beautification	\$ 5,000.00	
	*Symphony		
	TOTAL	\$ 24,500.00	
2022	Utility Box Wraps	\$ 1,500.00	Seek sponsorships
	Roundabout Art	\$ 50,000.00	
	Beautification	\$ 5,000.00	
	Programming	\$ 10,000.00	
	*Symphony		
	TOTAL	\$ 66,500.00	
2023	Utility Box Wraps	\$ 1,500.00	Seek sponsorships
	Roundabout Art	\$ 50,000.00	
	Beautification	\$ 5,000.00	
	Programming	\$ 10,000.00	
	*Symphony		
	TOTAL	\$ 66,500.00	
	*Funded in general fund as an event		

CITY OF LIBERTY LAKE - SCHEDULE OF LIFT AND TIF CASH, REVENUE, AND EXPENSES

Updated 10/16/2020

THREE (3) YEAR TIMELINE FOR LIFT/TIF - 2020-2022

CASH ON HAND - 12-31-2018 **12,608,536.12**

2019 REVENUE

CITY MATCH - (INCLUDES TIF)	1,000,000.00
STATE MATCH	1,000,000.00
TOTAL - 12-31-2019	14,608,536.12

2020 REVENUE

CITY MATCH - (INCLUDES TIF)	1,000,000.00
STATE MATCH	1,000,000.00
TOTAL - 12-31-2020	16,608,536.12

2021 REVENUE

CITY MATCH - (INCLUDES TIF)	1,000,000.00
STATE MATCH	1,000,000.00
TOTAL - 12-31-2021	18,608,536.12

2022 REVENUE

CITY MATCH - (INCLUDES TIF)	1,000,000.00
STATE MATCH	1,000,000.00
TOTAL - ESTIMATED REVENUE AT 12-31-2022	20,608,536.12

PROJECTS

Indiana Street – from Harvard Rd. to East of Harvard Rd.	2020-2022	\$ 850,000.00
Harvest Pkwy North of Mission Avenue	2020-2022	\$ 851,000.00
Indiana, Power Transmission line to Harvest Pkwy	2020-2022	\$ 320,500.00
Indiana, Harvest Pkwy intersection to Bitterroot	2020-2022	\$ 1,347,000.00
Indiana, Bitterroot to Harvard	2020-2022	\$ 880,000.00
Mission Avenue – from Harvest Parkway East 1400'+/-	2020-2022	\$ 2,924,000.00 Est.
Harvard & Indiana Intersection	2020-2022	\$ 1,600,000.00
Wellington and Harvard Round About	2020-2022	\$ 750,000.00 Est.

CITY PROJECTS

ORCHARD PARK	2019-2020	4,000,000.00
TOTAL PROPOSED PROJECTS PER RES 12-164E		13,522,500.00

HENRY ROAD PROJECT

ESTIMATED HENRY ROAD DESIGN COSTS - 2019/2020	1,537,000.00
ESTIMATED CONSTRUCTION COST FOR LIBERTY LAKE. (Note: Assume \$1M to be reduced by Land Acquired by City)	3,463,000.00
ESTIMATED COST OF OVERPASS RELATED TO SPOKANE COUNTY	1,500,000.00
TOTAL PROPOSED PROJECT (12-164E) & HENRY ROAD PROJECTS	20,022,500.00

REMAINING BALANCE

586,036.12

NOTES:

Projected Revenue thru 12-31-2022

**RESOLUTION 12-164E
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(4)) (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 12-164D approving public improvements and now desire to update Resolution 12-164D with the list of projects identified in Exhibit A;

WHEREAS, The City Council approved Resolution 12-164D in June 2018;

AND WHEREAS, Exhibit A has since been updated to be consistent with the adopted 2020- 2025 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 29th day of October 2019.

Steve Peterson, Mayor

ATTEST:

City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Proposed Revisions – Resolution 12-164E, Exhibit A

Resolution for Projects (Updates Resolution 09-132, 12-164, and 12-164A, B C, & D)

A. Projects the City and the Developer will focus on for 2019 -2022 are the following:

1. Indiana Street – from Harvard Rd. to East of Harvard Rd.

a. Street and Drainage Improvements	\$ 600,000
b. Sewer	\$ 100,000
c. Water	\$ 150,000
2. Harvest Pkwy North of Mission Avenue	
a. Street and Drainage Improvements	\$ 465,000
b. Sewer	\$ 171,000
c. Water	\$ 215,000
3. Indiana, Power Transmission line to Harvest Pkwy	
a. Street and Drainage Improvements	\$ 195,000
b. Sewer	\$ 64,500
c. Water	\$ 61,000
4. Indiana, Harvest Pkwy intersection to Bitterroot	
a. Street and Drainage Improvements	\$ 920,000
b. Sewer	\$ 152,000
c. Water	\$ 275,000
5. Indiana, Bitterroot to Harvard	
a. Street and Drainage Improvements	\$ 750,000
b. Sewer	\$ 65,000
c. Water	\$ 65,000
6. Mission Water line extension	
a. Water (includes road repairs)	\$ 485,000
7. Mission Round About	
a. Round About	\$ 600,000
8. Mission Avenue – from Harvest Parkway East 1400'+/-	
a. Street and Drainage Improvements	\$2,000,000
b. Water (2016)	\$ 924,000

9. Harvard & Indiana Intersection	
a. Street and Drainage Improvements	\$1,600,000
 10. Wellington and Harvard Round About	 2021-22
a. Street	\$750,000
 <u>Sub Total for B.</u>	 <u>\$10,607,500</u>
 11. <u>Orchard Park Design and Construction</u>	 2019-2020
a. Multi-Use Sports fields, play area, trails, restroom	\$ 4,000,000
 12. <u>Henry Rd Project: from Mission to Appleway</u>	 2020-2023
a. Total Project = \$16,150,000 (WSDOT =\$8,650,000)	
i. Henry Rd Project Design – paid by City	\$ 850,000
ii. Construction Henry Rd Project – paid by City	\$ 5,150,000
iii. Portion of Overpass at Spokane Transit Corridor	
1. Paid by Spokane County	\$ 1,500,000
 <u>Total for all projects:</u>	 <u>\$22,107,500</u>

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
311 10 00 00 Property Tax - General	2,062,675.51	2,112,802.65	2,261,046.18	1,374,400.01	2,320,582.00	2,425,000.00	New construction & .005% Increase.
311 10 00 01 Property Tax-Drainwater	5,963.20	5,997.40	5,979.92	6,008.04	6,000.00	6,000.00	NC
313 11 00 00 Local Retail Sales And Use Tax	3,313,789.47	3,547,038.07	3,502,610.18	3,158,630.03	3,400,000.00	3,525,000.00	Based on 2019 Sales Tax. Need to monitor economic conditions monthly.
313 15 00 00 Special Purpose Tax-Public Safety	96,614.60	111,311.15	124,105.98	96,419.55	110,000.00	126,000.00	Based on 2019
313 71 00 00 Sales Tax - Criminal J	173,623.02	197,566.23	219,222.20	169,537.23	200,000.00	222,000.00	Based on 2019 Sales
317 20 00 00 Leasehold Excise Tax	2,839.17	4,709.51	3,689.22	1,912.57	3,500.00	3,500.00	NC
318 11 00 00 Admissions Tax	87,428.41	91,542.29	104,612.51	71,054.09	95,000.00	95,000.00	NC
310 Taxes	5,742,933.38	6,070,967.30	6,221,266.19	4,877,961.52	6,135,082.00	6,402,500.00	
321 91 00 00 Franchise Fees And Royalties	119,989.79	122,573.33	133,436.83	109,081.35	125,000.00	140,000.00	Based on 2019 Sales
321 99 00 00 General Business Licen	47,443.46	48,736.87	46,197.58	33,674.31	45,000.00	45,000.00	NC
321 99 00 01 Solicitor License	2,475.00	2,170.00	825.00	975.00	1,000.00	1,000.00	NC
322 10 00 00 Building Permits	725,095.00	661,782.28	811,495.21	563,042.25	650,000.00	650,000.00	NC
322 10 00 01 State Bld Code Surcharge	0.00	0.00	3,554.50	2,860.50	3,500.00	3,500.00	
322 10 00 02 Legal Notices Reimbursed	0.00	0.00	0.00	603.59	0.00	1,500.00	
322 90 00 00 Inland Empire Paper Permit	0.00	0.00	1,240.00	3,632.50	3,000.00	4,000.00	
320 Licenses & Permits	895,003.25	835,262.48	996,749.12	713,869.50	827,500.00	845,000.00	
333 10 66 00 WA ST Dept Nat'l Resources Arbor Day	310.76	500.00	500.00	0.00	0.00	0.00	No budget
333 20 60 03 WASPC Traffic Safety	2,555.00	2,610.12	2,555.00	2,555.00	2,500.00	2,500.00	Per Chief
333 20 61 00 National Priority Safety Programs	6,472.00	520.44	2,332.34	0.00	0.00	0.00	
333 21 01 90 Coronavirus Relief Fund	0.00	0.00	0.00	94,268.30	495,000.00	0.00	No budget
334 00 30 00 Secretary Of State-Public Records Mgmt App	0.00	0.00	9,910.00	0.00	0.00	0.00	
334 03 10 00 Department Of Ecology Grant	10,084.00	0.00	0.00	0.00	0.00	0.00	
336 00 99 00 Streamline Sales Tax	56,797.54	19,503.85	0.00	833.86	0.00	0.00	No budget
336 06 21 00 Criminal Justice - Pop	2,636.43	2,873.60	3,114.51	1,723.24	3,410.00	3,795.00	St. shared rev est
336 06 26 00 Criminal Justice - Spe	9,569.08	10,386.39	11,205.42	9,160.36	12,320.00	13,455.00	St. shared rev est
336 06 42 00 Marijuana Excise Tax Distribution	0.00	0.00	0.00	5,930.84	0.00	13,000.00	Based on \$1.12 per capita
336 06 51 00 DUI - Cities	1,413.20	1,464.98	1,447.71	1,160.22	1,500.00	1,500.00	NC
336 06 94 00 Liquor Board Excise Ta	44,947.74	50,097.73	56,807.14	49,976.89	60,390.00	65,090.00	St. shared rev est
336 06 95 00 Liquor Board Profits	78,729.73	82,113.48	84,696.59	66,223.46	88,220.00	90,850.00	St. shared rev est
337 00 00 01 Timber Excise Tax-Local Grants,Entitlements And Other Payments	11.38	17.17	24.03	9.41	15.00	15.00	NC
337 00 00 02 LIFT-Local Grants,Entitlements & Other Payments	0.00	0.00	0.00	870,392.78	650,000.00	0.00	No budget
337 00 00 03 Local Grants, Entitlements & Other Payments	0.00	8,666.71	7,333.29	3,548.40	0.00	0.00	No budget

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
330 Intergovernmental Revenues	213,526.86	178,754.47	179,926.03	1,105,782.76	1,313,355.00	190,205.00	
341 81 00 00 Duplication Serv/Misc	145.50	59.67	10.00	0.00	50.00	25.00	
341 81 00 01 Photocopies-LLML	1,312.98	1,509.16	1,804.00	405.65	700.00	1,000.00	
341 91 00 00 Election Candidate Filing Services	240.00	0.00	828.00	0.00	0.00	0.00	No budget
341 93 00 00 Custodial/Janitorial/Maintenance/Building Security Services	0.00	148.28	10,221.77	214.00	12,000.00	12,000.00	Frm rec program fees
342 10 00 00 Law Enforcement Services	69,402.20	39,741.80	325.20	20.00	0.00	0.00	No budget
342 40 00 00 Protective Inspection Outside Services	0.00	0.00	7,328.00	13,349.36	10,000.00	15,000.00	NC
343 70 00 00 Garbage/Solid Waste Services	16,876.54	19,007.98	20,704.13	18,333.20	19,000.00	21,000.00	Based on 2019
345 70 00 00 Information Services	1,446.69	1,544.59	3,701.03	1,888.35	2,000.00	0.00	No budget-CA's agreement ends 2020
345 81 00 00 Zoning & Subdivision Services	61,794.05	68,655.40	31,830.75	22,064.00	15,000.00	15,000.00	
345 83 00 00 Plan Checking	85,343.30	70,608.53	82,762.67	38,241.45	20,000.00	20,000.00	
345 83 00 01 Plan Checking Outside Services	0.00	0.00	6,439.25	7,773.75	40,000.00	30,000.00	
347 20 00 00 Inter Library Loan Postage Fee	3.00	0.00	0.00	0.00	0.00	0.00	
347 30 00 02 Inland Empire Parks Pa	2,770.00	2,942.50	2,915.00	0.00	2,000.00	0.00	
347 60 00 01 Recreation Program Fee	11,079.62	15,953.87	2,620.30	0.00	0.00	0.00	BARS 341.93.00.00
347 90 00 00 Other Fees & Charges-Barefoot In The Park	1,300.00	375.00	0.00	0.00	0.00	0.00	No budget
340 Charges For Services	251,713.88	220,546.78	171,490.10	102,289.76	120,750.00	114,025.00	
353 10 00 00 Fines & Forfeits - Tra	41,841.47	64,738.79	66,299.01	61,637.92	50,000.00	60,000.00	
359 00 00 00 Non-court Fines And Penalties	12.25	0.00	0.00	0.00	0.00	0.00	No budget
359 70 00 00 Library Fines	6,245.00	6,244.22	1,779.14	104.81	0.00	0.00	
359 70 00 01 Lost/replacement Of Li	167.00	260.60	164.67	27.68	150.00	150.00	NC
359 70 00 02 Lost Or Unuseable Mate	2,312.05	3,328.17	2,629.85	1,311.90	1,500.00	1,500.00	NC
350 Fines & Penalties	50,577.77	74,571.78	70,872.67	63,082.31	51,650.00	61,650.00	
361 11 00 00 Investment Interest	33,641.65	62,654.47	63,524.91	16,494.81	55,000.00	50,000.00	
361 40 00 00 Sales Tax Interest	2,855.99	4,945.76	6,628.66	4,342.39	5,000.00	5,000.00	NC
361 40 00 01 Other Interest Earning	1,247.11	2,475.28	2,839.92	562.00	1,500.00	1,000.00	
362 00 00 05 Space And Facilities Rentals (Short-Term)	10,852.50	8,008.75	8,727.50	1,125.00	10,000.00	8,000.00	
367 11 01 01 Donations-LLML	4,535.46	1,947.78	3,346.84	2,857.88	6,000.00	2,000.00	
367 19 00 00 Donations-Other	0.00	400.00	50.00	2,200.00	500.00	1,000.00	
367 19 00 01 Donations-Barefoot In The Park	0.00	0.00	300.00	0.00	0.00	0.00	No budget
367 19 00 04 Donation-Arboretum	0.00	1,309.45	100.00	0.00	0.00	0.00	No budget
369 30 00 00 Confiscated And Forfeited Property	160.00	1,360.00	1,265.51	2,057.71	0.00	25.00	
369 81 00 00 Cash Overages/Shortage	-15.00	0.00	0.03	0.00	0.00	0.00	No budget
369 81 01 01 Cash Overages/Shortage-LLML	8.90	0.72	0.00	0.00	0.00	0.00	No budget
369 91 00 00 Other Miscellaneous Revenue	9,617.39	6,459.82	5,859.68	91,603.96	3,000.00	5,000.00	

5 YEAR BUDGET COMPARISON

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001 General Fund

Account		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
360	Miscellaneous Revenue	62,904.00	89,562.03	92,643.05	121,243.75	81,000.00	72,025.00	
386 00 00 00	Court Remittances	0.00	0.00	77,460.30	71,340.75	60,000.00	65,000.00	
389 30 00 00	District Court	47,455.12	77,804.04	0.00	0.00	0.00	0.00	
389 30 00 01	State Bld Code Surcharge	1,594.50	2,185.50	0.00	0.00	0.00	0.00	
389 30 00 02	Sales Tax	0.00	13.05	0.00	0.00	0.00	0.00	
389 30 00 03	Expense Reimbursement	28,339.55	53,549.29	0.00	0.00	0.00	0.00	
389 30 01 01	Inter-Library Loan Expense Reimbursement	30.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	77,419.17	133,551.88	77,460.30	71,340.75	60,000.00	65,000.00	
395 10 00 00	Proceeds From Sales Of Capital Assets	3,246.25	49,245.40	2,719.50	4,339.75	1,200.00	2,000.00	
395 20 00 01	Compensation For Loss/Impairment Of Capital Asset	0.00	0.00	3,809.31	0.00	0.00	0.00	No budget
390	Other Revenues	3,246.25	49,245.40	6,528.81	4,339.75	1,200.00	2,000.00	
TOTAL REVENUES:		7,297,324.56	7,652,462.12	7,816,936.27	7,059,910.10	8,590,537.00	7,752,405.00	
FUND GAIN/LOSS:		7,297,324.56	7,652,462.12	7,816,936.27	7,059,910.10	8,590,537.00	7,752,405.00	

CITY OF LIBERTY LAKE 6-YEAR FORECAST - GENERAL FUND STREET OPS ONLY

REVENUE	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Actual	Budget	Estimated	Budget	Projected	Projected	Projected	Projected	Projected
Property Taxes - Proj 1% increase	2,112,803	2,200,000	2,320,581	2,425,000	2,527,750	2,583,028	2,638,858	2,665,246	2,691,899
Sales Taxes - Proj 2% inc	3,547,038	3,200,000	3,900,000	3,525,000	3,595,500	3,667,410	3,740,758	3,815,573	3,891,885
Utility Taxes - Proj 3% - growth of pop	860,219	810,000	825,000	832,000	856,960	882,669	909,149	936,423	964,516
Other Taxes - 3% based on growth	411,127	384,500	414,500	452,500	466,075	480,057	494,459	509,293	524,572
Total Taxes	6,931,187	6,594,500	7,460,081	7,234,500	7,446,285	7,613,164	7,783,224	7,926,536	8,072,871
Licenses & Permits - Proj 1%	835,262	663,000	821,000	845,000	861,900	870,519	879,224	888,016	896,897
Intergovt Revenues - Proj 2%	409,643	432,542	1,287,050	449,875	458,873	468,050	477,411	486,959	496,698
Charges for Services	220,547	140,800	72,250	114,025	116,306	118,632	121,004	123,424	125,893
Fines - Proj 1%	74,572	51,500	51,560	61,650	62,267	62,889	63,518	64,153	64,795
Misc Revenue - Flat	139,862	72,250	83,800	75,725	76,482	77,247	78,020	78,800	79,588
Non Revenues - Flat	133,552	81,500	87,000	65,000	65,000	65,000	65,000	65,000	80,000
Total Revenue	8,744,624	8,036,092	9,862,741	8,845,775	9,087,112	9,275,500	9,467,401	9,632,889	9,816,741
EXPENDITURES									
Council/Mayor/Finance/Legal/									
Insurance/ Facilities - Proj 2%	1,104,858	1,215,996	1,183,724	1,592,223	1,624,067	1,656,549	1,689,680	1,723,473	1,757,943
Public Safety - 3% plus addt staff	2,121,982	2,388,300	2,619,952	2,907,022	2,994,233	3,084,060	3,176,581	3,271,879	3,370,035
General Govt - 3%	24,777	25,931	30,074	34,500	35,535	36,601	37,699	38,830	39,995
Streets O&M - 3%	915,540	1,092,923	1,150,931	863,046	888,937	915,606	943,074	971,366	1,000,507
Plan/Build/Engineering	551,698	627,886	678,974	701,472	752,516	775,092	798,344	822,295	846,964
Mental and Physical Health - 3%	9,962	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Operations & Maintenance - 3%	1,229,177	1,676,003	1,550,007	1,899,002	1,955,972	2,014,651	2,075,091	2,137,343	2,201,464
Library - 1%	481,784	521,885	551,487	599,721	665,718	672,375	679,099	685,890	692,749
Debt Service - Per Sch	161,520	161,521	80,760	0	0	0	0	0	0
Nonexpenditures - Flat	127,614	82,000	90,000	65,000	65,000	65,000	65,000	65,000	65,000
Total Exp before Capital Outlay	6,728,913	7,805,445	7,948,909	8,674,986	8,994,979	9,232,933	9,477,568	9,729,077	9,987,656
Revenue Greater (less) than Exp	2,015,712	230,647	1,913,832	170,789	92,133	42,567	(10,167)	(96,188)	(170,915)
Capital Outlay (LIFT included) - Flat	2,535,416	423,798	883,596	453,095	0	0	0	0	0
Revenue Greater (less) than Exp	(519,704)	(193,151)	1,030,236	(282,306)	92,133	42,567	(10,167)	(96,188)	(170,915)
Beginning Cash Balance	4,381,042	3,861,338	3,668,187	4,698,423	4,416,117	4,508,249	4,550,817	4,540,649	4,444,461
Ending Cash Balance	3,861,338	3,668,187	4,698,423	4,416,117	4,508,249	4,550,817	4,540,649	4,444,461	4,273,546
Increase (-decrease) in Cash	-7.72%	-2.47%	12.96%	-3.25%	1.02%	0.46%	-0.11%	-0.99%	-1.71%