

City of Liberty Lake

Fiscal Year 2022 Budget

Presented by Mayor Cristella Kaminskas



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CITY OF LIBERTY LAKE OFFICE OF THE MAYOR

October 19, 2021

City Council and Liberty Lake Residents,

2021 has been a year of change. We started the year with a new Mayor, a new Police Chief, a new council member, and then another new council member. Like so many other organizations during this time, we said goodbye to old friends as they retired, changed careers, and moved to be near family, and we welcomed new ones as we added positions to make operations at City Hall more efficient and to maintain the amazing level of service that our community expects and deserves. Despite ever changing COVID guidance, our employees, council, and our numerous commissions and boards have been flexible, resilient, and committed to doing the absolute best job they can for this community.

This year, we saw the dedication of the new Ridgeline High School and the expanded Harvard Road bridge, celebrated the openings and anniversaries of many businesses in Liberty Lake, and broke ground on the much-anticipated Kramer Parkway Overpass that will join the north and south sides of our city and improve the overall traffic operations around town.

In the midst of this change, the City experienced record sales tax revenue approaching \$4.8M in 2021 and an overflow of commercial activity. We will start 2022 debt free with more than \$1.3M in our restricted reserve fund and a General Fund that exceeds what is required by 350%. We are in an excellent financial shape, and I have drafted this budget with no increase to Property Taxes for the first time since 2016.

We are a growing community with ever increasing needs to expand the depth and breadth of our staff to best serve our community in all activities. We have been stretched thin in the past which leads to unintended errors, omissions, and inefficiencies. In 2022 we are investing in our employees with the addition of more full-time employees including more police officers, a City Planner, a Facilities Lead, a Communications/Engagement position, and additional training for our employees across the board. Our investments in the community will continue with convening the City's first ever Community Engagement Commission, restarting the Youth Commission after a COVID hiatus, and expanding our SCOPE program.

2022 will be another year of great projects including:

- Trailhead Renovation – new building, improved driving range, expanded parking
- Kramer Parkway – Overpass & Reconstruction from Sprague to County Vista
- Improved Network Security and 24/7/365 network monitoring
- Upgraded security cameras in our public spaces
- Installation of additional software approved in 2021 for the Police Department



CITY OF LIBERTY LAKE OFFICE OF THE MAYOR

- Installation of 4 additional flashing crosswalk beacons to improve safe routes to school
- Completion of the Public Works Yard
- Installation of a signal at Legacy Ridge and Country Vista
- Design for improvements to the Appleway & Country Vista intersection near Stonehill
- Completion of the sidewalk between Aladdin & Caufield on the north side of Mission

Over the next eight weeks, the council will review the budget, evaluate priorities, and request changes based on those priorities. Community input is very important in this process and I encourage all of you to participate in this process.

City of Liberty Lake



Elected Officials

Cristella Kaminskas
Mike Kennedy
Dan Dunne
Hugh Severs
Odin Langford
Phil Folyer
Annie Kurtz
Dg Garcia

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



Document prepared by:
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Kyle Dixon, Finance Director
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Tait Hunter, Office Assistant

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



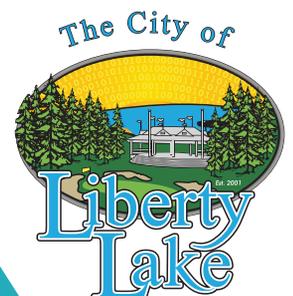
QUALITY FACILITIES & INFRASTRUCTURE

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 \$25K for credit card fees associated with on-line permitting
	PEBS budget proposes new Planner position to support timely processing of development applications.
Business Recruitment & Expansion	Executive budget includes funding for membership in Greater Spokane Inc, Spokane Valley Chamber of Commerce, Inland Northwest Partnership & Visit Spokane
	PEBS staffing levels support engagement with economic development partners & support functions in recruitment
Use Technology to Track & Monitor Crime Trends & Impacts on Local Businesses	LLPD budget invests \$6,000 in new department technology to improve investigative efficiency and effectiveness.



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
	Finance staffing levels support the development & implementation of the CFP
	CFP funding & staffing levels support the implementation and build out of the public works yard
	CFP funding & staffing levels support the renovation of Trailhead Clubhouse & Driving Range



Relevant Strategies:	Investments:
Provide Clean, Safe & Secure Parks & Open Space	LLPD budget includes three additional fully commissioned officers & the promotion of an additional detective to provide an outstanding level of service to the entire community
	O & M budget supports staffing and equipment necessary to provide 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
	Executive budget supports a Communications & Community Engagement position
Maintain & Expand Extensive Trail System to Provide Connectivity & Promote Active Lifestyle	O & M staffing levels & CFP funding support maintenance of sidewalks and trail system
	CFP includes funding Kramer Road Overpass (multi-million, multi-year investment)
	CFP includes \$180,000 investment in a Pedestrian Crossing in 2022
	CFP includes funding for completion of the new sidewalk between Caufield & Aladdin on the north side of Mission Ave
Enrich & Enhance Intellectual, Cultural, & Creative Opportunities through Liberty Lake Library	Library budget includes \$11,000 for programming, \$13,800 for databases and online resources, and \$51,000 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 \$30,000 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 technology, security enhancements & staff training
	Asset Management projections amended in this year's CFP to represent "fully-loaded" costs
	CFP includes \$613,700 investment in facilities asset management in 2022
Implement Asset Management Funding Strategy	CFP includes \$1.67M in transportation facilities & pedestrian pathway asset management
	CFP includes \$195,300 investment in new vehicles and equipment, and \$334,000 in equipment & vehicle replacements
	O&M provides staffing levels to maintain infrastructure, including streets, trails, facilities and open space
Develop & Implement Financial Management Plan	City exceeds minimum cash reserve requirements
	City is debt free going into 2022
Invest in Employees	Budget reflects competitive employee salaries & benefits
	Finance & Admin staffing levels support Human Resource functions & staff training
	Library budget includes \$6,000 for staff travel, training, and education
	O&M investing in staff by building a full-time, year-round crew in place of seasonal staff
	PEBS budget includes a new Planner position to maintain sustainable work loads
	PEBS budget includes \$6,000 for staff travel, training and education to maintain certifications & licenses
	LLPD budget includes funding for staff travel, training and education
	LLPD budget includes three additional fully commissioned officers & the promotion of and additional detective to provide an outstanding level of service to the entire community

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

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

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

Liberty Lake Library Board of Trustees: is 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 oversee 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

Full Time Members – Voting

Richard Siler (City Resident) – Commission Chair
Joe Mann (City Resident) – Commission Vice-Chair
Jamie Baird (City Resident)
Tim Olsen (City Resident)
Stephen Ramirez (City Resident)
Marc Rubin (City Resident)
Chris Cargill (City Resident)

Adjunct Members – Non Voting

Marilyn Van Degrift (Position 1)
Conrad Band (Position 2)

Liberty Lake Civil Service Commission:

Liberty Lake Library Board of Trustees:

Danielle Palm

Brad Hamblin

Sandi Bishop

Vacant Position

Tim Olsen

Liberty Lake Salary Commission:

Joan Wissmann

James Baumker

Mark Saba

Liberty Lake Lodging Tax Advisory Committee:

Councilmember Hugh Severs
City of Liberty Lake

John Helwich
Best Western

Denise Mertins
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)

Nancy Hill (Pavillion Park)

Connie Psomas (Orchard Park)

Tara Cael (Orchard Park)

Laura Frank (Rocky Hill Park)

Tom Chamberlain (Rocky Hill Park)

Adjunct Members

Bob Schneidmiller (Community Wide)

Noreen Johnson (Community Wide)

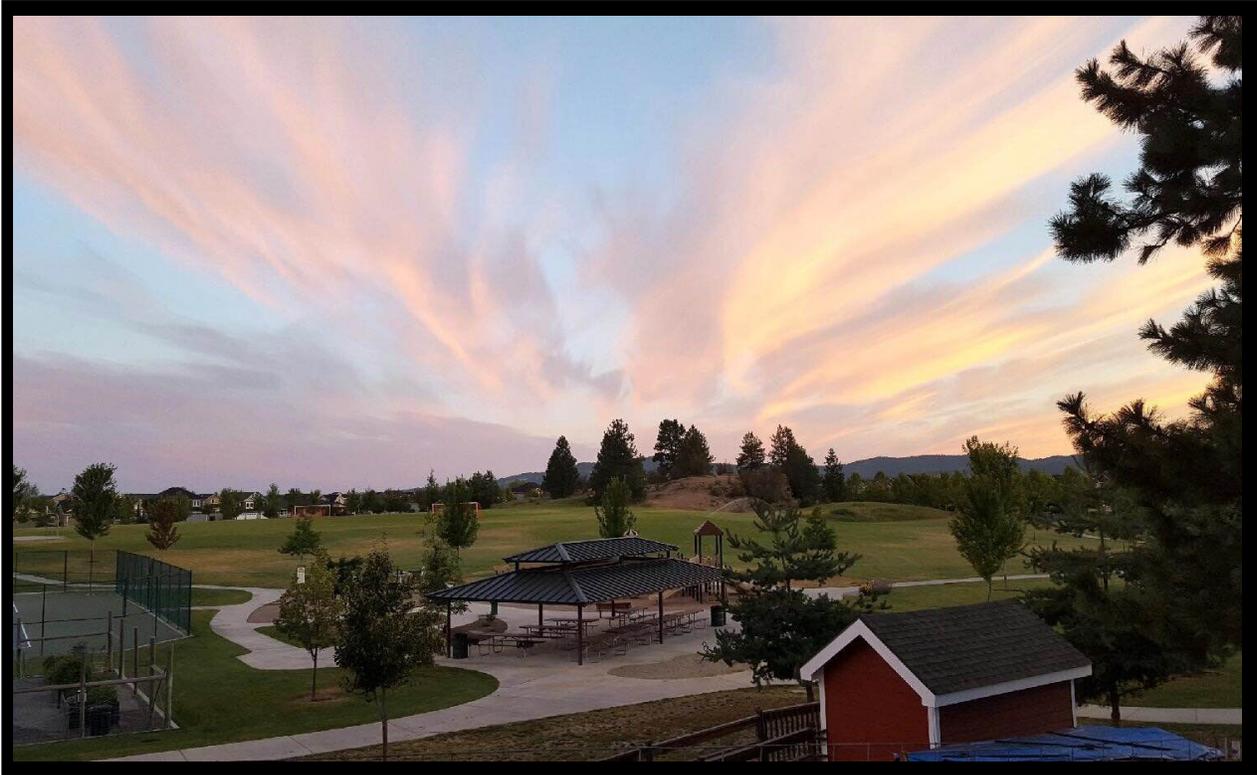
Srikar Surapaneni (Student Commissioner)

Community Engagement Commission:

Liberty Lake Youth Commission:

Budget Guide

2022



Budget Process

Purpose

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

1. Policy Document: The City's budget process is conducted in a manner that allows the City's policy officials to comprehensively review the direction of the City and to redirect its activities by means of the allocation of financial resources. On this basis, the budget sets policy for the following year. The budget process also facilitates the evaluation of the City programs by providing a means to measure the financial activities of the departments.
2. Operational Guide: The budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities in both summary and detail form in the various products of the budget process.
3. Financial Plan: The budget outlines the manner in which the financial resources of the City will be managed during the budget period. This allocation of resources is based on an understanding of both the current year's needs and the long-term view of the development of City programs. The budget takes into account unforeseen contingencies and provides a process for periodic adjustments.
4. Communications Medium: The budget provides management information as a comprehensive tabulation of information regarding both the character and scope of City activity. It also provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

Process

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

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

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 2022, 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.

Fiduciary Fund Types

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

Custodial Funds

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

Basis of Accounting

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

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

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

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

Budgets and Budgetary Accounting

The City adopts annual appropriated budgets for the following funds:

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

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

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

Financial Policies

Adoption of Policies

The City Council adopted a comprehensive set of Financial Management Policies on June 18, 2002 and amended the Financial Management Policies on 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. 284
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022, 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, 2022 and ending December 31, 2022.

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 29, 2021 and November 12, 2021 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 2022 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 \$41,788,453 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 2022 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 2022 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 _____, 2021.

Mayor, Cristella Kaminskas

ATTEST:

City Clerk, Kelsey Wright

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication: _____

Effective Date: _____

**City of Liberty Lake
2022 Budget Summary By Fund**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	\$ 6,193,735	\$ 9,828,824	\$ 12,097,822	\$ 3,924,737
American Rescue Plan Act Fund	1,514,901	1,529,173	3,044,074	-
Street Fund (Fund 110)	447,332	1,099,294	1,419,975	126,651
Parks & Arts Fund	11,796	27,204	39,000	-
Tourism Promotion Fund	116,123	75,080	60,000	131,203
Tourism Promotion Capital Fund	234,037	45,240	-	279,277
Tourism Promotion Area (TPA)	48,010	90,080	138,090	-
Restricted Reserve	1,303,174	1,500	-	1,304,674
REET 1 Capital Projects Fund	716,019	1,500,700	1,845,000	371,719
REET 2 Capital Projects Fund	2,028,200	502,400	1,906,500	624,100
Street Capital Projects Fund	364,137	400	225,000	139,537
Kramer Rd Project Fund	8,877	2,291,123	2,300,000	-
Harvard Road Mitigation Fund	414,373	265,170	90,000	589,543
Library Capital Fund	95,627	19,405	100,000	15,032
Municipal Facilities Fund Master Plan	275,630	320	-	275,950
Police Capital Fund	57,561	65	57,626	-
Community Messaging Fund	91,627	100	-	91,727
Underground Utility Fund	104,306	25,120	-	129,426
Building Contingency Fund	115,721	9,279	125,000	-
Trailhead Improvements Project Fund	-	8,000,030	8,000,030	-
Stormwater Utility Fund	133,184	173,910	264,963	42,131
Aquifer Protection Fund	281,656	139,050	189,463	231,243
Golf Operations Fund	651,330	687,430	754,744	584,016
Unemployment Fund	-	15,000	15,000	-
Health Reimbursement (Bridge) Fund	113,572	61,428	175,000	-
Custodial Fund	-	80,200	80,200	-
	<u>\$ 15,320,928</u>	<u>\$ 26,467,525</u>	<u>\$ 32,927,487</u>	<u>\$ 8,860,966</u>
Total Revenues & Expenditures		<u>\$ 41,788,453</u>		<u>\$ 41,788,453</u>

**CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2022**

JOB TITLE	Full Time (FT) / Part Time (PT)	# of Employees	2020 ADOPTED	2021 ADOPTED	2022 PROPOSED	Notes:
Section 2. EXECUTIVE						
City Administrator	FT	1	\$123,562 - \$139,151	\$126,033 - \$141,934	\$126,033 - \$141,934	No Adjustment
Office Assistant	FT	1	NA	\$40,947 - \$46,114	\$41,766 - \$47,507	
Human Resource Manager	FT	1	NA	\$76,500 - \$86,151	\$78,795 - \$88,736	
Public Relation Officer	FT	1	NA	NA	\$58,195 - \$65,541	Proposed FT for 2022
Section 3. ADMINISTRATIVE SERVICES						
Finance Director	FT	1	\$90,735 - \$102,182	\$92,549 - \$104,226	\$95,326 - \$107,352	
City Treasurer	FT	1	\$57,052 - \$64,249	\$58,195 - \$65,535	\$59,946 - \$70,886	Propose 5% Increase
City Clerk	FT	1	\$57,052 - \$64,249	\$58,195 - \$65,535	\$59,946 - \$67,517	
Accounting Technician	FT	1	\$48,006 - \$54,059	\$48,967 - \$55,144	\$50,440 - \$56,784	
IT Technician	FT	1	\$55,390 - \$62,234	\$56,498 - \$63,626	\$58,178 - \$65,520	
Section 4. PUBLIC SAFETY						
Chief of Police	FT	1	\$97,891 - \$110,241	115000 - \$129,509	\$118,450 - \$133,394	
Police Records Clerk	FT	2	\$45,590 - \$51,342	\$46,502 - \$52,369	\$47,902 - \$53,955	Move PT Office Asst to FT Clerk
Office Assistant	PT	0	\$19.30 - \$21.74	\$19.69 - \$22.17	\$19.69 - \$22.17	Move position to Pol Records Clerk
Police Officer	FT	8	\$54,763 - \$77,744	\$55,858 - \$79,299	\$56,975 - \$80,885	Add 2 officers
Police Sergeant	FT	2	\$81,631 - \$88,366	\$83,264 - \$90,137	\$84,829 - \$91,930	
Police Detective	FT	1	\$78,126 - \$91,519	\$78,125 - \$93,355	\$78,125 - \$87,977	
Lieutenant	FT	1	NA	NA	\$93,355 - \$101,088	NEW
Matser Police Officer (MPO)	FT	6	NA	NA	\$58,271 - \$82,181	Per union agreement, MPO receives \$0.60/hr.
Section 5. OPERATIONS AND MAINTENANCE						
Operation & Maintenance Director	FT	1	\$90,735 - \$102,182	\$92,549 - \$104,226	\$95,326 - \$107,352	
Streets Section Lead / Parks Section Lead	FT	3	\$53,800 - \$60,588	\$54,886 - \$61,818	\$56,534 - \$63,669	Propose 2 FTE for 2022
Parks/Streets/Facilities Section Lead w/CDL	FT	2	NA	NA	\$57,574 - \$64,709	Not a new position, aquired CDL
Park/Streets/Facilities Maintenance	FT	14	\$36,343 - \$40,928	\$37,064 - \$41,746	\$38,168 - \$42,994	Add 5 FTE and reduce Part Time Staff
Parks/Streets/Facilities Maintenance w/CDL	FT	3	NA	NA	\$39,208 - \$44,034	Not a new position, aquired CDL
Equipment Maint Tech	FT	1	\$48,333 - \$54,430	\$49,306 - \$55,527	\$50,773 - \$57,200	
Park/Golf Maintenance Seasonal	PT	NA	\$13.50 - \$15.21	\$13.69 - \$15.41	\$14.49 - \$16.32	
Park/Streets/Facilities Maintenance	PT	1	\$17.47 - \$19.68	\$17.82 - \$20.07	\$18.35 - \$20.67	
Maintenance Facilities Lead	FT	1	NA	NA	\$56,534 - \$63,669	Proposed New Position for 2022
Operation & Maintenance Office Assistant	FT	0	NA	NA	\$40,947 - \$46,109	Vacancy for 2022 - not in budget
Section 6. PLANNING, ENGINEERING & BUILDING SERVICES						
Building Inspector	FT	1	\$57,887 - \$65,190	\$59,044 - \$66,477	\$60,819 - \$68,494	
Chief Building Inspector	FT	1	\$62,922 - \$70,860	\$64,180 - \$72,277	\$66,123 - \$74,464	
Director of Planning & Engineering	FT	1	\$97,891 - \$110,241	\$99,849 - \$112,446	\$102,844 - \$115,820	
City Engineer	FT	1	\$81,411 - \$91,682	\$83,039 - \$93,516	\$85,531 - \$96,321	
Permit Technician	FT	0	\$44,518 - \$50,135	\$45,409 - \$51,106	\$45,409 - \$51,106	Now a PEBS Tech for 2022
Engineering Technician	FT	1	NA	\$54,374 - \$60,107	\$54,974 - \$61,901	
Project Manager	FT	1	NA	\$64,179 - \$72,259	\$66,123 - \$74,646	
PEBS Techician	FT	1	NA	NA	\$54,974 - \$61,901	NEW
City Planner	FT	1	NA	NA	\$75,827 - \$85,393	NEW
Section 7. LIBRARY						
Director of Library Services	FT	1	\$69,677 - \$78,354	\$71,071 - \$79,921	\$73,203 - \$82,438	
Librarian	FT	1	\$46,772 - \$52,672	\$47,715 - \$53,713	\$49,150 - \$55,266	Move from PT to FT
Library Clerk	PT	1	\$13.50 - \$15.21	\$13.69 - \$15.41	\$14.49 - \$16.32	
Library Technician I	PT	4	\$15.55 - \$17.52	\$15.86 - \$17.87	\$16.34 - \$18.41	
Library Associate	FT	1	\$38,584 - \$43,452	\$39,356 - \$44,321	\$40,539 - \$45,656	
Library Associate Lead	FT	1	NA	NA	\$41,059 - \$46,176	Receives premium pay of \$0.25/hr.
Section 8. TRAILHEAD GOLF COURSE						
Golf Professional	FT	1	\$54,334 - \$61,058	\$55,421 - \$62,413	\$57,083 - \$64,285	
Golf - PGA	FT	3	\$17.47 - \$19.68	\$17.82 - \$20.07	\$38,168 - \$42,994	Add FTE
Pro Shop	PT	7	\$13.50 - \$15.21	\$13.69 - \$15.41	\$14.49 - \$16.32	

NOTES:

COLA is proposed at 3% for 2022 for all Full Time Employees except employees under Union Contract.

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

Employees received a 2% adjustment in mid year 2021

Minimum wage increase from \$13.69 to \$14.49 for 2022.

Employee Count

FTE	71
PT	21



City of Liberty Lake Citizens

Boards & Commissions

Planning	Lodging Tax Advisory
Parks & Arts	Library Trustees
Civil Service	Youth Commission
Salary	Community Engagement Commission

Mayor
Cristella Kaminskas

City Council

City Administrator
TBD

City Attorney
Sean Boutz

Executive
City Administrator

- Public Relations Officer
- Office Assistant

FTE= 3

Finance
Kyle Dixon

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

FTE= 9
Seasonal= 3

Municipal Library
Jandy Humble

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

FTE= 4
PT= 5

Police
Damon Simmons

- Administration
- Investigations
- Patrol
- Community Policing

FTE= 21

PEBS
Lisa Key

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

FTE= 8

OPS & Maint.
Jennifer Camp

- Parks
- Golf Course Maintenance
- Streets
- Facilities
- Fleet
- Horticulture
- Administration
- Baseball/ Schools

FTE= 25
PT= 1
Seasonal= 12

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 282**

**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, 2022 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 2022 current expense budget of the City;

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

WHEREAS, the City Council, after a public hearing and after duly considering all relevant evidence and testimony presented, has determined that the City desires a 0% increase in property tax revenue from the previous year, while receiving increases resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property;

WHEREAS, the population of the City of Liberty Lake is 12,070;

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 2022, including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2022 budget and the related financial requirements the City Council desires to impose an ad valorem property tax as permitted by State law.

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

Section 1. 2022 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 2021 amount of \$0.00 which is 0% for the year commencing January 1, 2022, 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 2022 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 30th day of November 2021

Mayor, Cristella Kaminskas

ATTEST:

City Clerk, Kelsey Hardy

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication:

Effective Date:

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

	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed
001 General Fund				
310 Taxes	\$ 6,221,266	\$ 7,034,221	\$ 6,402,500	\$ 7,378,040
320 Licenses & Permits	996,749	910,846	841,500	902,000
330 Intergovernmental	179,926	1,368,634	190,205	223,084
340 Charges for Services	171,490	165,442	114,025	227,025
350 Fines and Forfeitures	70,873	73,777	61,650	67,150
360 Miscellaneous Revenue	92,643	213,340	72,025	29,525
380 Non-Revenue	77,460	-	-	-
390 Operational Transfers	6,529	7,714	2,000	1,002,000
Total of General Fund	\$ 7,816,936	\$ 9,773,974	\$ 7,683,905	\$ 9,828,824

	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed
All Other Funds				
002 American Rescue Plan Act Fund	\$ -	\$ -	\$ -	\$ 1,529,173
110 Street Operations Fund	1,109,418	1,151,659	1,093,370	1,099,294
111 Parks & Arts Fund	35,281	7,372	6,650	27,204
115 Tourism Promotion Fund	76,578	53,663	62,200	75,080
116 Tourism Promotion Capital Fund	53,793	34,914	37,500	45,240
117 Tourism Promotion Area (TPA)	80,844	74,280	60,150	90,080
120 Restricted Reserve	23,180	9,345	15,000	1,500
214 City Land LTGO Bond Fund	161,520	80,413	-	-
310 Capital Projects Fund	736,020	1,955,747	403,000	1,500,700
311 Special Capital Projects Fund	445,523	1,957,170	405,000	502,400
312 Street Capital Projects Fund	524,058	732,603	200,500	400
314 Orchard Park Capital Fund	1,094,582	95,524	-	-
318 Harvard Road Bridge Widening Fund	17,005	1,265	-	-
319 Kramer Rd Project Fund	-	1,344,934	364,000	2,291,123
320 Harvard Road Mitigation Fund	161,754	489,081	445,019	265,170
330 Library Capital Fund	2,829	627	18,950	19,405
331 Municipal Facilities Fund Master Plan	8,155	2,115	3,000	320
334 Police Capital Fund	1,370	397	600	65
335 Community Messaging Fund	2,064	603	1,000	100
336 Underground Utility Fund	26,981	686	26,000	25,120
337 Building Contingency Fund	3,122	912	1,500	9,279
338 Trailhead Improvements Project Fund	-	-	-	8,000,030
410 Stormwater Utility Fund	82,859	78,293	175,250	173,910
411 Aquifer Protection Fund	58,006	51,208	141,250	139,050
420 Golf Operations Fund	682,953	737,679	558,650	687,430
501 Unemployment Fund	14,561	5,498	15,000	15,000
502 Health Reimbursement (Bridge) Fund	33,209	15,920	36,500	61,428
630 Custodial Fund	-	91,300	74,500	80,200
Total Revenues for All Other Funds	\$ 5,435,664	\$ 8,973,207	\$ 4,144,589	\$ 16,638,701

GRAND TOTAL FOR ALL FUNDS \$ 13,252,601 \$ 18,747,182 \$ 11,828,494 \$ 26,467,525

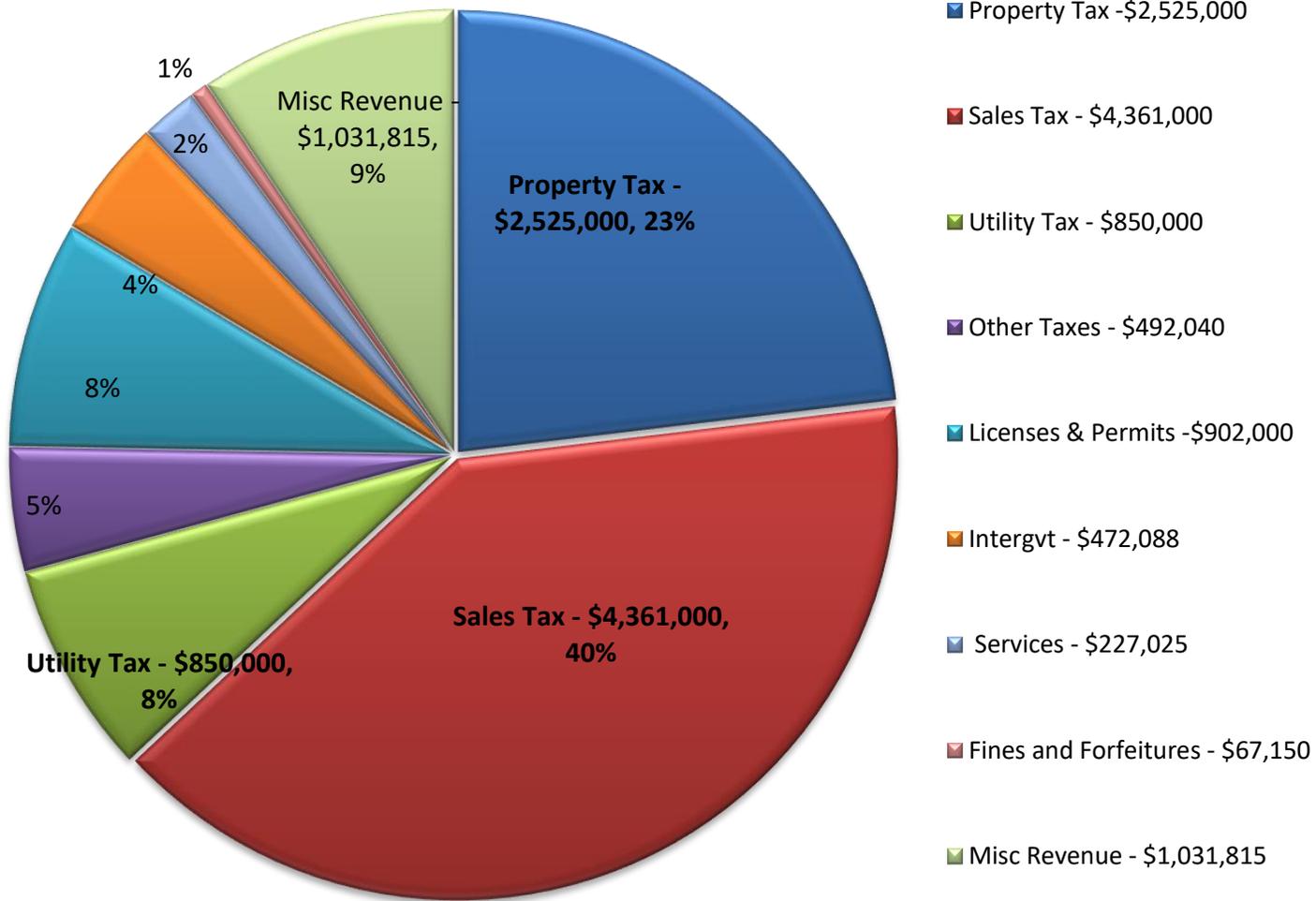
**City of Liberty Lake
Budget Summary by Expenditures**

	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed
001 General Fund				
511 Legislative	\$ 76,216	\$ 91,666	\$ 122,716	\$ 132,615
513 Executive	303,872	290,087	453,286	599,375
514 Finance	763,733	1,193,939	986,712	3,007,676
515 Legal	66,000	66,000	66,000	66,000
519 Central Services	1,659,606	209,479	125,459	151,989
521 Law Enforcement	2,295,278	2,482,183	2,907,022	3,522,258
558 Planning & Engineering	671,012	634,452	797,972	1,067,273
572 Library	482,470	503,420	599,721	625,978
576 Operations & Maintenance	1,990,690	1,419,460	2,075,002	2,924,658
580 Non Expenditures	77,460	-	-	-
Total of General Fund	\$ 8,386,336	\$ 6,890,687	\$ 8,133,890	\$ 12,097,822

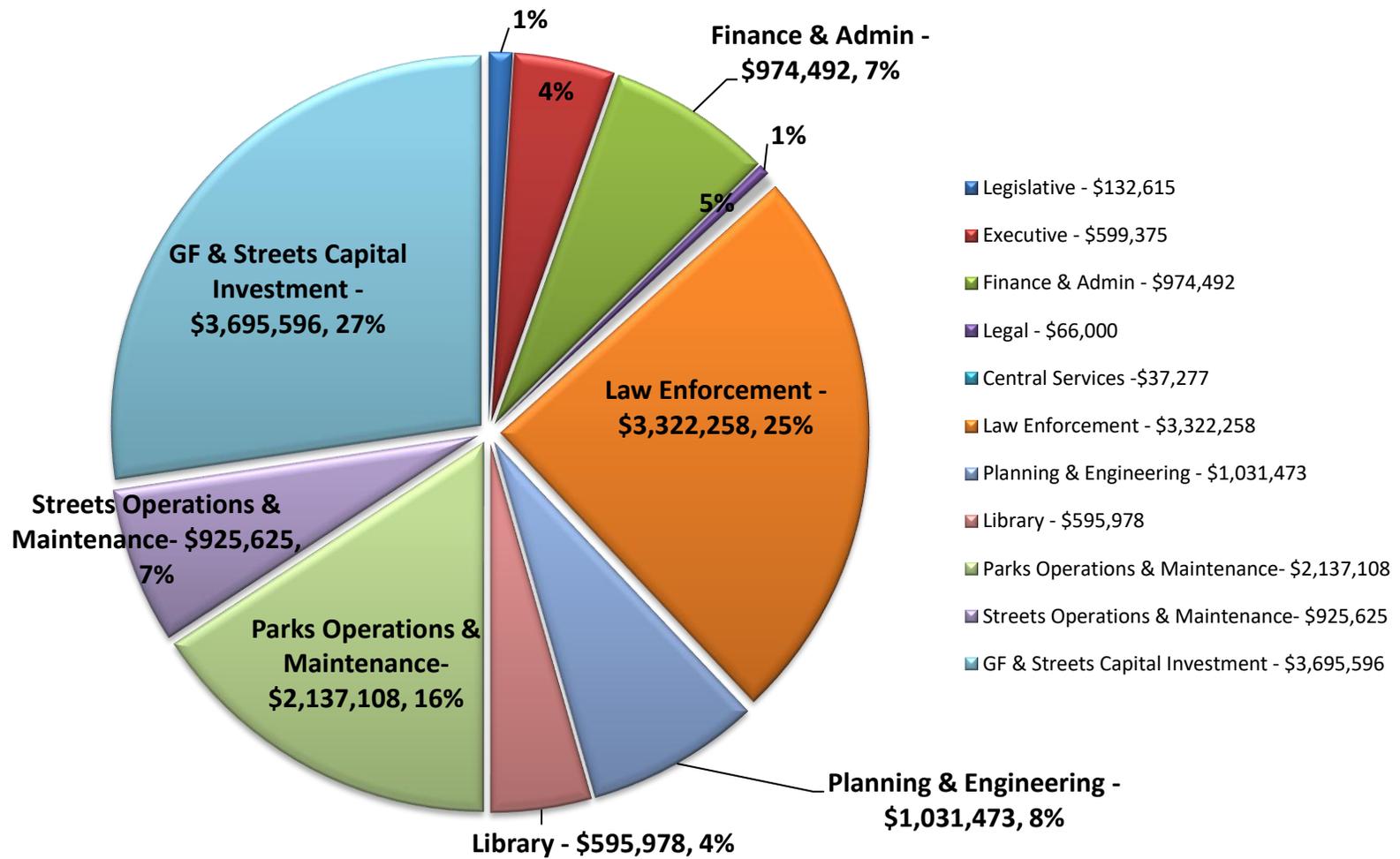
	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed
All Other Funds				
002 American Rescue Plan Act Fund	\$ -	\$ -	\$ -	\$ 3,044,074
110 Street Operations Fund	973,990	1,259,421	1,142,572	1,419,975
111 Parks & Arts Fund	17,258	8,549	24,500	39,000
115 Tourism Promotion Fund	53,000	31,344	60,000	60,000
116 Tourism Promotion Capital Fund	-	-	-	-
117 Tourism Promotion Area (TPA)	60,100	78,440	60,150	138,090
120 Restricted Reserve	-	-	-	-
214 City Land LTGO Bond Fund	161,520	80,413	-	-
310 Capital Projects Fund	728,017	1,446,721	692,700	1,845,000
311 Special Capital Projects Fund	223,356	236,334	1,969,300	1,906,500
312 Street Capital Projects Fund	609,981	463,401	85,000	225,000
314 Orchard Park Capital Fund	1,676,943	106,188	-	-
318 Harvard Road Bridge Widening Fund	666,680	299,725	-	-
319 Kramer Rd Project Fund	-	1,309,954	364,000	2,300,000
320 Harvard Road Mitigation Fund	437,190	610,302	475,000	90,000
330 Library Capital Fund	31,940	-	-	100,000
331 Municipal Facilities Fund Master Plan	18,191	-	-	-
334 Police Capital Fund	-	3,253	56,894	57,626
335 Community Messaging Fund	-	-	-	-
336 Underground Utility Fund	-	-	-	-
337 Building Contingency Fund	-	-	125,000	125,000
338 Trailhead Improvements Project Fund	-	-	-	8,000,030
410 Stormwater Utility Fund	69,511	72,697	256,295	264,963
411 Aquifer Protection Fund	29,178	26,033	207,824	189,463
420 Golf Operations Fund	668,700	552,803	585,411	754,744
501 Unemployment Fund	14,561	5,498	15,000	15,000
502 Health Reimbursement (Bridge) Fund	34,766	32,614	175,000	175,000
630 Custodial Fund	-	91,300	74,500	80,200
Total Expenditures for All Other Funds	\$ 6,474,880	\$ 6,714,990	\$ 6,369,146	\$ 20,829,665

GRAND TOTAL FOR ALL FUNDS \$ 14,861,216 \$ 13,605,676 \$ 14,503,036 \$ 32,927,487

2022 Proposed Operating Revenue \$10,928,118



2022 General/Streets Proposed Expenditures \$13,517,797



General Fund

2022



**Legislative
General Fund 001**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 33,600	\$ 60,480	\$ 60,480	\$ 63,504	5%
Benefits	2,999	5,095	4,868	5,111	5%
Supplies	948	313	1,500	1,500	0%
Services & Charges	38,669	24,206	55,868	59,500	7%
Capital Outlay	-	1,573	-	3,000	
Legislative Total	\$ 76,216	\$ 91,666	\$ 122,716	\$ 132,615	8%

Legislative costs are expenditures associated with City Council activities.

Notes

Salaries & Wages

Salary Commission set Councilmember salaries at \$750/mo for 2022

Services & Charges

2022 includes \$20K for 2022 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

Time: 08:06:55 Date: 10/19/2021

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
511 60 10 00 Legislative-Salaries & Wages	33,608.80	33,600.00	60,480.00	43,890.02	60,480.00	63,504.00	Inc. 5% increase est.
010 Salaries and Wages	33,608.80	33,600.00	60,480.00	43,890.02	60,480.00	63,504.00	
511 60 20 01 Legislative-Social Security & Medicare	2,570.40	2,570.40	4,626.72	3,359.88	4,627.00	4,859.00	
511 60 23 02 Legislative-Labor & Industries	321.00	378.60	379.20	221.42	152.00	158.00	
511 60 24 00 Paid Family And Medical Leave	0.00	49.56	89.04	64.66	89.00	94.00	
020 Personnel Benefits	2,891.40	2,998.56	5,094.96	3,645.96	4,868.00	5,111.00	
511 60 31 00 Legislative Supplies	1,603.32	947.90	312.52	558.56	1,500.00	1,500.00	NC KD
030 Supplies	1,603.32	947.90	312.52	558.56	1,500.00	1,500.00	
511 30 41 00 Legal Notices	434.75	0.00	0.00	0.00	0.00	0.00	
511 60 41 00 Legislative - Professional Services	697.00	20,981.03	14,895.35	2,721.58	20,000.00	20,000.00	Election costs & legal ads
511 60 41 01 Legislative - Advisory Funds	0.00	0.00	0.00	0.00	10,000.00	10,000.00	Outside legal svcs.
511 60 42 00 Legislative-Telephone,Internet,Postage	1,122.52	1,204.35	1,065.96	750.29	1,500.00	1,500.00	NC KD
511 60 43 00 Legislative Travel-Lodging,Meals,Mileage	4,414.02	5,306.71	0.00	0.00	14,000.00	14,000.00	\$2K per council member for conferences such as AWC.
511 60 49 00 Legislative-Dues,Subscriptions,Mbrsh	9,693.00	11,177.00	8,245.00	8,908.00	10,368.00	14,000.00	AWC Dues, NLC, Council conferences, trainings, continuing education
040 Services	16,361.29	38,669.09	24,206.31	12,379.87	55,868.00	59,500.00	
511 60 51 00 Election Costs	10,881.13	0.00	0.00	0.00	0.00	0.00	
050 Intergovernmental Services and Other	10,881.13	0.00	0.00	0.00			
594 11 64 00 Legislative-Furniture,Computers&Equip	188.54	0.00	1,572.50	0.00	0.00	3,000.00	Computer replacements if needed
060 Capital Outlays	188.54	0.00	1,572.50	0.00		3,000.00	
511 Legislative	65,534.48	76,215.55	91,666.29	60,474.41	122,716.00	132,615.00	
TOTAL EXPENDITURES:	65,534.48	76,215.55	91,666.29	60,474.41	122,716.00	132,615.00	
FUND GAIN/LOSS:	-65,534.48	-76,215.55	-91,666.29	-60,474.41	-122,716.00	-132,615.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed
001 General Fund	65,534.48	76,215.55	91,666.29	60,474.41	122,716.00	132,615.00
	65,534.48	76,215.55	91,666.29	60,474.41	122,716.00	132,615.00
FUNDS GAIN/LOSS:	-65,534.48	-76,215.55	-91,666.29	-60,474.41	-122,716.00	-132,615.00

**Executive
General Fund 001**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 149,855	\$ 166,151	\$ 237,286	\$ 340,214	43%
Benefits	36,954	37,797	59,500	123,461	107%
Supplies	1,112	3,151	3,000	6,000	100%
Services & Charges	115,952	79,669	152,300	126,700	-17%
Capital Outlay	-	3,319	1,200	3,000	150%
Executive Total	\$ 303,872	\$ 290,087	\$ 453,286	\$ 599,375	32%

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

Notes

Salaries & Wages

Salary Commission set Mayor salary at \$2,500/mo for 2022.
Increased proposed Public Relations Officer to Full Time.

Services & Charges

Includes economic development services thru GSI (\$25K) and Valley Chamber (\$12.5K). Also includes \$15K for The Splash Lookout monthly article. Estimate \$35K 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	2019	2020	2021	2022	% Change
<u>Elected</u>					
Mayor	1	1	1	1	
<u>Full Time</u>					
City Administrator	1	1	1	1	
Office Assistant	0	0	1	1	
Human Resource Mgr	0	0	0	1	
Public Relations Officer	0	0	0	1	
Total FTE Positions	1	1	2	4	100%

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CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
513 10 10 01 Mayor-Salaries & Wages	15,000.00	15,000.00	27,000.00	20,250.00	27,000.00	28,350.00	Inc. 5% increase est.
513 10 10 02 Executive-Salaries & Wages	133,814.64	134,854.56	139,150.80	137,267.39	210,286.00	229,885.00	Add Public Relation Officer;3% COLA. Position was included as PT in the 2020 budget but never filled.
513 10 10 03 Executive-Overtime	0.00	0.00	0.00	276.39	0.00	0.00	NB
518 10 10 00 Human Resources Manager Salaries & Wages	0.00	0.00	0.00	53,353.64	0.00	81,979.00	Appropriated under Finance during '21 budget process. Actual costs of position has been charged to Executive.
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010 Salaries and Wages	148,814.64	149,854.56	166,150.80	211,147.42	237,286.00	340,214.00	
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513 10 20 01 Executive-Social Security & Medicare	3,078.43	3,093.24	4,084.74	3,536.73	4,818.00	9,111.00	
513 10 21 05 Executive-Retirement	17,061.36	17,193.96	17,741.76	17,581.75	26,968.00	29,311.00	
513 10 22 04 Executive-Medical/Life/LTD	13,031.62	13,181.27	12,381.08	14,544.84	19,666.00	41,704.00	
513 10 23 02 Executive-Labor & Industries	258.79	267.58	347.28	400.66	628.00	830.00	
513 10 24 01 Paid Family And Medical Leave-Mayor	0.00	22.08	39.65	29.74	0.00	42.00	
513 10 24 02 Paid Family And Medical Leave-Executive	0.00	195.37	202.42	201.81	40.00	349.00	
513 10 24 03 Paid Family And Medical Leave-Human Resource	0.00	0.00	0.00	0.41	300.00	0.00	
513 10 28 00 HRA VEBA-Executive	3,000.00	3,000.00	3,000.00	7,080.00	7,080.00	9,000.00	
518 10 20 01 Human Resources Manager Medicare	0.00	0.00	0.00	751.47	0.00	1,189.00	
518 10 21 05 Human Resources Manager Retirement	0.00	0.00	0.00	6,877.04	0.00	10,453.00	
518 10 22 04 Human Resources Manager Medical/Life/LTD	0.00	0.00	0.00	14,562.21	0.00	18,091.00	
518 10 23 02 Human Resources Manager Labor & Industries	0.00	0.00	0.00	169.00	0.00	260.00	
518 10 24 00 Human Resources Manager Paid Family And Medical Leave	0.00	0.00	0.00	78.45	0.00	121.00	
518 10 28 00 Human Resources Manager HRA VEBA	0.00	0.00	0.00	2,750.00	0.00	3,000.00	
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020 Personnel Benefits	36,430.20	36,953.50	37,796.93	68,564.11	59,500.00	123,461.00	
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513 10 31 00 Executive Supplies	1,178.92	1,112.27	3,151.40	1,336.52	3,000.00	5,000.00	New staff may necessitate short term incr.
513 10 31 01 Executive Event & Meeting Expenses	100.00	0.00	0.00	0.00	0.00	0.00	
518 10 30 00 Human Resources Supplies For Consumption	0.00	0.00	0.00	1,431.39	0.00	1,000.00	HR Manager position created in 2021
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030 Supplies	1,278.92	1,112.27	3,151.40	2,767.91	3,000.00	6,000.00	

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
513 10 41 00 Executive-Professional Services	17,741.85	34,065.93	19,316.88	22,498.95	80,000.00	50,000.00	15k svcs needed to perform city functions;35k community&mktnng
513 10 41 01 Executive Professional Services-Public Information	0.00	4,800.00	0.00	0.00	5,000.00	5,000.00	NC
513 10 42 00 Executive - Communications	1,200.00	1,200.00	953.36	925.93	800.00	1,200.00	Cell phone allowance for Mayor and City Admin
513 10 43 00 Executive Travel-Lodging,Meals,Mileage	6,206.69	7,634.27	4,104.27	1,687.98	7,000.00	7,000.00	NC
513 10 49 00 Dues,Subscriptions,Mbrships	9,889.16	7,695.00	5,560.00	7,217.78	7,000.00	7,000.00	NC
518 10 40 00 Human Resources Services	0.00	0.00	34.50	3,666.16	0.00	4,000.00	HR Mgr Dues, Trainings, recurring services
558 70 41 00 Econ. Dev. - Advertising	19,225.00	24,277.50	14,700.00	11,025.00	15,000.00	15,000.00	Splash Agreement.
558 70 49 00 Econ. Dev. - Dues/memberships	35,570.00	36,279.00	35,000.00	26,300.00	37,500.00	37,500.00	\$25K GSI, \$12.5K to Valley Chamber
040 Services	89,832.70	115,951.70	79,669.01	73,321.80	152,300.00	126,700.00	
594 13 64 00 Executive-Furniture,Computers&Equip	0.00	0.00	3,319.08	1,001.59	1,200.00	3,000.00	Staff changes will require the need for these expenditures
060 Capital Outlays	0.00	0.00	3,319.08	1,001.59	1,200.00	3,000.00	
513 Executive	276,356.46	303,872.03	290,087.22	356,802.83	453,286.00	599,375.00	
TOTAL EXPENDITURES:	276,356.46	303,872.03	290,087.22	356,802.83	453,286.00	599,375.00	
FUND GAIN/LOSS:	-276,356.46	-303,872.03	-290,087.22	-356,802.83	-453,286.00	-599,375.00	

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Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed
001 General Fund	276,356.46	303,872.03	290,087.22	356,802.83	453,286.00	599,375.00
	276,356.46	303,872.03	290,087.22	356,802.83	453,286.00	599,375.00
FUNDS GAIN/LOSS:	-276,356.46	-303,872.03	-290,087.22	-356,802.83	-453,286.00	-599,375.00

**Administrative Services
General Fund 001**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 265,226	\$ 378,318	\$ 400,478	\$ 346,293	-14%
Benefits	108,940	132,191	147,276	137,596	-7%
Supplies	7,097	167,284	9,400	11,400	21%
Services & Charges	377,470	482,392	423,558	479,203	13%
Capital Outlay	5,000	33,755	6,000	2,033,184	33786%
Administrative Services Total	\$ 763,733	\$ 1,193,939	\$ 986,712	\$ 3,007,676	205%

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

Notes

Salaries & Wages	Part time Accounting Tech position transitioned to FTE in September 2021
Services & Charges	Includes General Liability Insurance, Financial and Website software support, bank and credit card fees, phone services, and IT support.
Capital Outlay	Capital Outlay includes a \$2M Transfer to Fund 338 - Trailhead Improvements Project Fund. \$27K transfer to Parks and Art Fund.

Position Summary	2019	2020	2021	2022	% Change
<i>Full Time</i>					
Finance Director	1	1	1	1	
City Treasurer	1	1	1	1	
City Clerk	1	1	1	1	
HR Manager	0	0	1	0	
Office Assistant	1	1	0	0	
Accounting Technician	0	0	0.5	1	
IT Tech	0	1	1	1	
Golf Professional	1	1	1	1	
Golf Leads	0	0	2	3	
Total FTE Positions	5	6	8.5	9	6%

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
514 22 10 00 Treasurer	61,193.68	61,904.48	63,630.73	48,629.60	64,252.00	70,887.00	Inc 5% (3% COLA)
514 22 10 01 Treasurer Overtime	0.00	89.76	185.36	47.27	200.00	300.00	
514 23 10 06 Salaries & Wages-Administrative Services	200,048.24	203,231.85	212,210.84	135,328.35	276,301.00	209,844.00	Inc 3% COLA.HR Manager under 513 Exe
514 23 10 09 Overtime	0.00	0.00	185.36	0.00	150.00	300.00	
518 30 10 19 COVID-19 Salaries & Wages	0.00	0.00	61,865.40	0.00	0.00	0.00	
518 80 10 00 Salaries & Wages IT Tech	0.00	0.00	39,756.73	45,846.03	57,575.00	62,962.00	Inc 3% COLA
518 80 10 01 Overtime-IT Tech	0.00	0.00	483.36	1,299.85	2,000.00	2,000.00	
010 Salaries and Wages	261,241.92	265,226.09	378,317.78	231,151.10	400,478.00	346,293.00	
514 22 20 01 Treasurer -Medicare	868.73	879.82	919.82	691.01	935.00	1,033.00	
514 22 21 05 Retirement-Treasurer	7,818.31	7,963.36	8,351.37	6,275.73	8,360.00	9,077.00	
514 22 22 04 Medical/Life/LTD Treasurer	12,472.38	12,801.72	12,851.78	9,949.65	13,376.00	14,020.00	
514 22 23 02 Labor & Industries Treasurer	191.83	185.93	210.84	160.96	251.00	260.00	
514 22 24 00 Paid Family And Medical Leave Treasurer	0.00	90.99	94.91	71.49	95.00	105.00	
514 22 24 01 Paid Family And Medical Leave OT Treasurer	0.00	0.13	0.27	0.07	0.00	0.00	NB
514 22 28 05 HRA VEBA Treasurer	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
514 23 20 01 Social Security/Medicare-Administrative Services	2,877.94	2,923.48	3,057.33	46,371.35	5,062.00	3,048.00	In 2021, Staff discovered from DRS that Soc Sec was not being held correctly for part time staff. City corrected issue and will receive a monies from IRS in Fall of 2021 that off set this overage. All the costs associated with this issue were charged to Finance.
514 23 21 05 Retirement	25,559.11	26,105.48	27,392.26	16,228.06	31,965.00	26,794.00	
514 23 22 04 Medical/Life/LTD-Administrative Services	43,996.54	45,114.96	45,294.17	24,411.20	47,174.00	38,269.00	
514 23 23 02 Labor & Industries-Administrative Services	580.52	574.78	675.15	353.50	878.00	780.00	
514 23 24 06 Paid Family And Medical Leave-Administrative Services	0.00	298.90	311.97	185.38	363.00	309.00	
514 23 24 09 Paid Family And Medical Leave-Administrative Services	0.00	0.00	0.28	0.00	0.00	0.00	NB
514 23 28 06 HRA VEBA	9,000.00	9,000.00	9,000.00	11,500.00	9,000.00	9,000.00	
518 30 20 19 COVID-19 Social Security & Medicare	0.00	0.00	37.21	0.00	0.00	0.00	
518 30 21 19 COVID-19 Retirement	0.00	0.00	62.55	0.00	0.00	0.00	

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
518 30 23 19 COVID-19 Labor & Industries	0.00	0.00	262.83	0.00	0.00	0.00	
518 30 24 19 COVID-19 Paid Family And Medical Leave	0.00	0.00	3.74	0.00	0.00	0.00	
518 80 20 01 Medicare-IT Tech	0.00	0.00	629.93	661.34	864.00	942.00	
518 80 21 05 Retirement-IT Tech	0.00	0.00	5,754.24	6,079.43	7,727.00	8,283.00	
518 80 22 04 Medical/Life/LTD-IT Tech	0.00	0.00	10,860.29	14,481.93	13,527.00	17,971.00	
518 80 23 02 Labor & Industries-IT Tech	0.00	0.00	1,105.12	1,115.56	1,611.00	1,609.00	
518 80 24 00 Paid Family And Medical Leave IT Tech	0.00	0.00	64.03	67.41	88.00	96.00	
518 80 24 01 Paid Family And Medical Leave IT Tech	0.00	0.00	0.63	1.90	0.00	0.00	NB
518 80 28 00 HRA VEBA IT Tech	0.00	0.00	2,250.00	3,000.00	3,000.00	3,000.00	
020 Personnel Benefits	106,365.36	108,939.55	132,190.72	144,605.97	147,276.00	137,596.00	
514 23 31 00 Administrative Services Supplies	4,511.60	5,642.81	4,011.59	4,982.83	5,000.00	5,000.00	NC KD
514 23 32 00 Administrative Services Fuel Consumed	79.23	64.95	18.47	0.00	400.00	400.00	NC KD
517 90 31 00 Wellness Program Supplies	1,450.92	1,060.02	1,079.69	2,197.14	1,000.00	4,000.00	Implementation of more robust wellness program
518 30 30 19 COVID-19 Supplies	0.00	0.00	161,310.29	0.00	0.00	0.00	
518 80 30 00 Supplies For Consumption IT	0.00	0.00	808.77	2,835.71	1,500.00	1,500.00	
571 00 31 02 Liberty Lake Youth Commission	0.00	329.64	55.10	0.00	1,500.00	1,000.00	Revitalize the Youth Commission in 2022
030 Supplies	6,041.75	7,097.42	167,283.91	10,015.68	9,400.00	11,900.00	
514 23 40 00 Unemployment Claims-Administrative Services	0.00	9,910.00	0.00	1,755.36	0.00	0.00	NB
514 23 41 00 Administrative Services-Professional Services	75,908.37	70,777.93	55,031.46	32,119.47	52,000.00	52,000.00	CC fees,Financial/Website/Labor support, State Auditor
514 23 42 00 Administrative Services-Telephone,Internet,Postage	3,719.88	3,337.12	2,409.09	2,860.06	2,500.00	3,200.00	Trending above 3,000 annually
514 23 43 00 Administrative Services Travel-Lodging,Meals,Mileage	1,323.35	1,207.27	18.98	0.00	1,500.00	3,000.00	New staff training, conferences may require short term increase
514 23 45 00 Postage Machine Meter Rental	587.52	0.00	0.00	0.00	0.00	0.00	
514 23 48 00 Administrative Services-Outside Labor & Materials	400.93	0.00	0.00	0.00	0.00	0.00	
514 23 49 01 Administrative Services-Dues,Subscriptions,Mbrshp	2,147.91	2,709.09	1,908.40	814.00	2,000.00	4,000.00	New staff training requires increase
514 81 40 00 Inland Empire Paper Permit	0.00	3,782.00	3,842.50	0.00	4,000.00	2,500.00	Pass through
517 90 41 00 Wellness Program-Professional Service	750.00	0.00	179.67	498.78	1,000.00	2,000.00	Implementation of more robust wellness program

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
518 30 40 00 COVID-19 Professional Services	0.00	0.00	85,405.55	0.00	0.00	0.00	
518 30 42 00 Central Services - Communications	18,684.53	18,573.27	18,542.35	13,002.70	20,000.00	20,000.00	
518 30 46 00 Central Services-Insurance	174,970.76	225,336.33	258,449.25	268,706.32	292,218.00	311,163.00	Represents 5 year trend increase
518 30 48 82 Contingency-Furniture,Computers&Equip	0.00	1,200.06	0.00	0.00	1,000.00	0.00	
518 80 41 00 Information Technology Services	41,627.02	40,636.56	55,653.00	48,435.85	40,000.00	80,000.00	Inc. 24x7 IT monitoring,software,&licensing
518 80 42 00 Information Technology Services Telephone,Internet,Postage	0.00	0.00	951.57	691.75	840.00	840.00	NC AMG
597 76 01 11 Transfer Out Parks & Art Fund	0.00	0.00	0.00	0.00	6,500.00	27,184.00	Transfer to Fund 111 - Parks & Art Fund.
597 76 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	0.00	0.00	0.00	0.00	2,000,000.00	Initial cash payment for Trailhead Improvements
040 Services	320,120.27	377,469.63	482,391.82	368,884.29	423,558.00	2,505,887.00	
597 76 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	0.00	0.00	250,000.00	0.00	0.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	250,000.00			
594 14 64 00 Finance-Furniture,Computers&Equip	2,197.49	5,000.00	33,754.92	4,394.76	6,000.00	6,000.00	NC
060 Capital Outlays	2,197.49	5,000.00	33,754.92	4,394.76	6,000.00	6,000.00	
591 14 70 00 Leases	0.00	0.00	0.00	0.00	0.00	0.00	NB
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	695,966.79	763,732.69	1,193,939.15	1,009,051.80	986,712.00	3,007,676.00	
TOTAL EXPENDITURES:	695,966.79	763,732.69	1,193,939.15	1,009,051.80	986,712.00	3,007,676.00	
FUND GAIN/LOSS:	-695,966.79	-763,732.69	-1,193,939.15	-1,009,051.80	-986,712.00	-3,007,676.00	

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120 Restricted Reserve Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
040 Services	0.00	0.00	0.00	0.00			
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

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Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed
001 General Fund	695,966.79	763,732.69	1,193,939.15	1,009,051.80	986,712.00	3,007,676.00
120 Restricted Reserve Fund						
	695,966.79	763,732.69	1,193,939.15	1,009,051.80	986,712.00	3,007,676.00
FUNDS GAIN/LOSS:	-695,966.79	-763,732.69	-1,193,939.15	-1,009,051.80	-986,712.00	-3,007,676.00

Legal Services
General Fund 001

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Services & Charges	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	0%
Legal Services Total	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	0%

Notes

The City contracts for its Legal Services.

**General Government Services
General Fund 001**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Animal Services	\$ 7,153	\$ 11,089	\$ 12,200	\$ 12,200	0%
Public Health Services	-	-	10,000	-	-100%
Pollution Control And Remediation	19,150	20,074	22,309	22,077	-1%
Alcoholism Treatment	2,784	3,881	3,000	3,000	0%
Non-expenditures-State remittances	77,460	-	-	-	#DIV/0!
TRF to Capital & other Operation Funds	1,630,520	174,435	77,950	114,712	47%
General Government Services Total	\$ 1,737,066	\$ 209,479	\$ 125,459	\$ 151,989	21%

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

Notes

Animal Services	City Contracts with Spokane County for Animal Services (SCRAPS)
TRF to Capital & other Operation Funds	Transfers include \$25K to Underground Utility Fund. \$61K to Medical Reimbursement Fund. \$19K to Library Capital. \$9K to Building Cont Fund.

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
589 30 00 03 Professional Services-Reimbursed	43,455.18	0.00	0.00	0.00	0.00	0.00	
553 70 40 00 Pollution Control And Remediation	0.00	19,149.96	20,074.08	22,309.00	22,309.00	22,077.00	Per agency ltr
554 30 41 00 Animal Services	6,353.27	7,152.60	11,088.96	9,518.10	12,200.00	12,200.00	Per agreement
562 00 41 01 Public Health Services- Professional Services	8,000.00	0.00	0.00	0.00	10,000.00	0.00	
566 10 40 00 Alcoholism Treatment	0.00	2,783.59	3,881.33	2,536.60	3,000.00	3,000.00	NC
586 00 40 00 Court Remittances	0.00	77,460.30	0.00	0.00	0.00	0.00	
040 Services	14,353.27	106,546.45	35,044.37	34,363.70	47,509.00	37,277.00	
553 70 51 00 Pollution Control And Remediation	18,423.92	0.00	0.00	0.00	0.00	0.00	
566 10 51 00 Alcoholism Treatment	1,961.97	0.00	0.00	0.00	0.00	0.00	
589 30 00 00 State Remittance-District Court	77,804.07	0.00	0.00	0.00	0.00	0.00	
589 30 00 01 State Bld Code Surcharge Remit	2,280.00	0.00	0.00	0.00	0.00	0.00	
589 30 00 04 State/Local Use Tax Remittal	1,279.69	0.00	0.00	0.00	0.00	0.00	
589 30 00 05 Inland Empire Pass Fees Remit	2,795.50	0.00	0.00	0.00	0.00	0.00	
589 90 99 99 Payroll Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	NB
597 16 05 02 Transfer Out To Medical Reimbursement (Bridge) Fund	175,000.00	30,000.00	15,000.00	0.00	35,000.00	61,278.00	AMG
597 19 00 02 Debt Svc Trans - Land LTGO Bond	161,519.80	161,519.80	80,412.58	0.00	0.00	0.00	
597 19 00 03 Transfer Out To Community Messaging Fund	40,000.00	0.00	0.00	0.00	0.00	0.00	NB
597 19 00 04 Transfer Out To Underground Utility Fund	25,000.00	25,000.00	0.00	0.00	25,000.00	25,000.00	NC RJ/AMG
597 19 00 05 Transfer Out To Building Contingency Fund	0.00	0.00	0.00	0.00	0.00	9,139.00	AMG
597 42 00 00 OP Trans To Streets	425,000.00	0.00	0.00	0.00	0.00	0.00	
597 42 03 12 Transfer Out To Street Capital Fund	200,000.00	0.00	0.00	0.00	0.00	0.00	
597 72 00 01 OP Trans To LLMML Capital	15,531.00	0.00	0.00	0.00	17,950.00	19,295.00	
597 76 01 11 Transfer Out Parks & Art Fund	0.00	34,500.00	0.00	0.00	0.00	0.00	
597 76 03 01 Transfer To REET 1	0.00	291,000.00	0.00	0.00	0.00	0.00	
597 76 03 14 Transfer Out Orchard Park	260,860.00	1,088,500.00	79,022.30	0.00	0.00	0.00	
050 Intergovernmental Services and Other	1,407,455.95	1,630,519.80	174,434.88	0.00	77,950.00	114,712.00	
519 General Government Services	1,465,264.40	1,737,066.25	209,479.25	34,363.70	125,459.00	151,989.00	
TOTAL EXPENDITURES:	1,465,264.40	1,737,066.25	209,479.25	34,363.70	125,459.00	151,989.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed Comment
FUND GAIN/LOSS:	-1,465,264.40	-1,737,066.25	-209,479.25	-34,363.70	-125,459.00	-151,989.00

**Police Department
General Fund 001**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 1,072,290	\$ 1,243,763	\$ 1,462,090	\$ 1,808,923	24%
Benefits	390,257	443,491	533,486	669,781	26%
Supplies	49,086	41,130	72,500	77,500	7%
Services & Charges	650,854	595,550	696,446	766,054	10%
Capital Outlay	132,792	158,250	142,500	200,000	40%
Police Department Total	\$ 2,295,278	\$ 2,482,183	\$ 2,907,022	\$ 3,522,258	21%

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

Increase in FTE by two officers and move PT Office Assistant to Full Time Police Records Clerk.

Capital Outlay

Includes three new police vehicle, annual subscriptions on softwares, body cameras and Taser.

Position Summary	2019	2020	2021	2022	% Change
<i>Full Time</i>					
Chief of Police	1	1	1	1	
Police Records Clerk	1	1	1	2	
Police Officer	9	9	12	13	
Police Sergeant	2	2	3	2	
Police Lieutenant	0	0	0	1	
Police Detective	1	1	1	2	
Total FTE Positions	14	14	18	21	17%
<i>Part Time</i>					
Office Assistant	0	0	0.75	0	0%

5 YEAR BUDGET COMPARISON

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
521 10 10 00 Salaries & Wages-Police Records Clerk	56,481.78	46,588.31	73,848.19	62,121.67	82,113.00	100,797.00	Inc 3% COLA,move Office Asst. 30hr/wk to here @ FTE
521 10 10 01 Overtime-Police Records Clerk	12,071.19	1,894.48	2,965.65	787.94	5,000.00	5,000.00	
521 22 10 11 Salaries & Wages-LLPD	948,190.12	985,776.97	1,129,630.73	956,745.78	1,308,846.00	1,623,097.00	Add 2 OFCs,detective,LTN
521 22 10 12 Police Overtime	55,933.11	36,873.44	37,318.19	65,685.61	66,131.00	80,029.00	Calculated at 5% of estimated salaries and wages
521 22 10 15 Grant Target Zero Teams (DUI)	1,169.21	1,157.13	0.00	0.00	0.00	0.00	
010 Salaries and Wages	1,073,845.41	1,072,290.33	1,243,762.76	1,085,341.00	1,462,090.00	1,808,923.00	
521 10 20 01 Medicare-Police Records Clerk	1,335.96	666.41	1,081.98	884.23	1,264.00	1,535.00	
521 10 21 05 Retirement-Police Records Clerk	7,969.02	6,227.92	9,952.53	7,892.32	11,299.00	13,490.00	
521 10 22 04 Medical/Life/LTD-Police Records Clerk	12,608.75	12,925.92	13,011.53	10,266.18	23,698.00	14,524.00	2021 Office Asst. declined medical
521 10 23 02 Labor & Industries-Police Records Clerk	251.22	181.93	385.30	305.64	454.00	523.00	
521 10 24 00 Paid Family And Medical Leave-Police Records Clerk	0.00	68.47	109.03	91.32	129.00	156.00	
521 10 24 01 Paid Family And Medical Leave-Police Records Clerk	0.00	2.79	4.37	1.16	0.00	0.00	NB
521 10 28 00 HRA VEBA-Police Records Clerk	3,000.00	3,000.00	3,000.00	7,080.00	6,000.00	7,080.00	
521 22 20 01 Law Enforcement-Medicare	14,905.39	14,696.68	16,745.89	14,624.65	20,133.00	24,944.00	
521 22 21 05 Law Enforcement-Retirement	101,232.57	103,766.11	115,853.51	98,486.50	140,445.00	174,062.00	
521 22 22 04 Law Enforcement-Medical/Life/LTD	172,585.31	164,665.74	191,852.18	171,152.25	224,809.00	292,945.00	
521 22 23 02 Law Enforcement-Labor & Industries	18,257.82	19,913.99	30,856.86	28,411.40	40,255.00	54,522.00	
521 22 24 00 Paid Family And Medical Leave-Law Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	Does not apply through 2022
521 22 26 11 Uniforms-Duty & Reserv	12,131.70	24,140.71	18,187.94	25,060.14	20,000.00	28,000.00	40% incr. inc. costs of equipping three (3) new FTE's and replacement vests for existing officers
521 22 28 09 HRA VEBA-Law Enforcement	36,000.00	40,000.00	42,450.00	49,500.00	45,000.00	58,000.00	
020 Personnel Benefits	380,277.74	390,256.67	443,491.12	413,755.79	533,486.00	669,781.00	
521 10 31 00 Law Enforcement Supplies	7,727.80	8,919.82	11,813.30	6,275.55	12,000.00	12,000.00	NC
521 10 32 00 Law Enforcement Fuel Consumed	36,845.15	27,236.64	27,708.17	32,148.27	45,000.00	50,000.00	11% increase based on add'l personnel operated vehicles.
521 10 35 00 Law Enforcement Small Tools & Minor Equipment	4,034.06	12,929.30	1,608.83	9,120.47	15,000.00	15,000.00	NC. Could be combined w/BARS 521.10.31.00
521 50 31 00 Law Enforcement Building Supplies	0.00	0.00	0.00	0.00	500.00	500.00	NC

5 YEAR BUDGET COMPARISON

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
030 Supplies	48,607.01	49,085.76	41,130.30	47,544.29	72,500.00	77,500.00	
512 50 40 00 Court Services	0.00	172,363.14	140,134.74	100,542.40	180,000.00	160,000.00	AMG
519 70 40 00 Sheriff (EMS Agreement)	0.00	239,162.56	0.00	0.00	0.00	0.00	
519 70 40 01 Spokane County - Jail	0.00	108,408.93	0.00	0.00	0.00	0.00	
521 10 40 00 Sheriff (EMS Agreement)	0.00	0.00	215,078.06	186,430.77	204,196.00	220,000.00	AMG
521 10 40 01 Spokane County - Jail	0.00	0.00	116,349.42	56,900.40	140,000.00	140,000.00	NC AMG
521 10 41 00 Law Enforcement-Professional Services	26,897.74	17,580.13	28,051.20	11,900.85	15,000.00	55,000.00	Inc annual software subscriptions IA Pro/Blue Team,Cell Hawk,Leads Online,body cam,&Taser
521 10 42 00 Law Enforcement-Telephone,Internet,Postage	31,858.13	28,132.06	24,575.85	15,976.40	37,000.00	37,000.00	NC
521 10 43 00 Law Enforcement Travel-Lodging,Meals,Mileage	2,624.90	2,606.72	4,955.09	2,815.96	10,000.00	8,000.00	Supplements travel costs associated w/outside law enforcement trng
521 10 46 00 Law Enforcement - Insurance	29,648.32	29,958.43	22,339.04	28,379.74	30,250.00	36,054.00	Anticipating incr. in rates&equipment
521 10 48 00 Vehicle Maintenance	27,180.20	28,210.81	21,489.51	13,083.73	40,000.00	40,000.00	NC
521 10 49 00 Law Enforcement-Dues,Subscriptions,Mbrships	5,506.86	5,079.00	4,890.25	7,858.00	12,000.00	42,000.00	\$12k NC,add \$30k training
521 50 41 00 Law Enforcement Building-Professional Services	3,126.55	0.00	794.59	3,999.00	3,000.00	3,000.00	NC AMG
521 50 47 00 Law Enforcement - Utility Services	16,926.31	17,185.48	16,891.79	14,512.49	25,000.00	25,000.00	NC AMG
521 50 48 00 Law Enforcement - Building Maintenance	108.73	2,166.60	0.00	0.00	0.00	0.00	
040 Services	143,877.74	650,853.86	595,549.54	442,399.74	696,446.00	766,054.00	
512 50 51 00 Court Services	156,094.74	0.00	0.00	0.00	0.00	0.00	
519 70 51 00 Sheriff (EMS Agreement)	186,933.51	0.00	0.00	0.00	0.00	0.00	
519 70 51 01 Spokane County - Jail	49,759.91	0.00	0.00	0.00	0.00	0.00	
050 Intergovernmental Services and Other	392,788.16	0.00	0.00	0.00			
594 21 64 02 Law Enforcement-Furniture,Computers&Equip	79,975.97	130,236.57	155,694.72	107,572.87	140,000.00	200,000.00	Incr. consists of replacing vehicles in aging fleet.
594 21 64 03 Grant WASPC Radar/Antenna	2,610.12	2,555.00	2,555.00	0.00	2,500.00	0.00	NB. Missed grant deadline

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
060 Capital Outlays	82,586.09	132,791.57	158,249.72	107,572.87	142,500.00	200,000.00	
521 22 90 00 Unemployment Claims-Law Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	NB
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
521 Law Enforcement	2,121,982.15	2,295,278.19	2,482,183.44	2,096,613.69	2,907,022.00	3,522,258.00	
TOTAL EXPENDITURES:	2,121,982.15	2,295,278.19	2,482,183.44	2,096,613.69	2,907,022.00	3,522,258.00	
FUND GAIN/LOSS:	-2,121,982.15	-2,295,278.19	-2,482,183.44	-2,096,613.69	-2,907,022.00	-3,522,258.00	

Planning, Engineering, and Building Services
General Fund 001

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 418,980	\$ 376,743	\$ 542,225	\$ 614,386	13%
Benefits	159,708	132,510	154,197	238,387	55%
Supplies	9,088	2,859	4,550	5,300	16%
Services & Charges	81,689	120,590	95,000	173,400	83%
Capital Outlay	1,546	1,750	2,000	35,800	1690%
Planning & Building Services Total	\$ 671,012	\$ 634,452	\$ 797,972	\$ 1,067,273	34%

Notes

Salaries & Wages

Created PEBS Tech position to take to place of Permit Technician. Adding City Planner.

Services & Charges

Inc from Parametrix Cost Recovery services, increase in other outside professional services and the City continues to expand.

Capital Outlay

Propose new vehicle and computer equipment for staff.

Position Summary	2019	2020	2021	2022	Change
<i>Full Time</i>					
Building Inspectors	2	2	2	2	
Director of Planning & Engineering	1	1	1	1	
City Engineer	1	1	1	1	
City Planner	0	0	0	1	
Project Manager	0	0	1	1	
Engineering Technician	0	1	1	2	
Permit Technician	1	0	0	0	
Office Assistant	1	1	1	0	
Total FTE Positions	6	6	7	8	14%
<i>Part Time</i>					
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

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
524 60 10 00 Protective Inspections - Salaries & Wages	5,275.00	962.50	0.00	0.00	0.00	0.00	NB
524 60 10 01 Protective Inspections - Overtime	0.00	0.00	0.00	0.00	0.00	0.00	NB
558 50 10 00 Salaries & Wages-Building Permits/Plan Reviews	188,296.62	226,136.16	237,636.55	171,615.19	353,687.00	247,541.00	Inc 3% COLA,New PEBS Tech,remove Permit Tech
558 50 10 01 Overtime-Building Permits/Plan Reviews	1,060.31	2,143.27	733.70	2,892.23	1,615.00	25,000.00	Per LDK, will be dictated by workload
558 60 10 00 Salaries & Wages-Planning	122,490.59	189,738.54	138,205.99	154,007.33	186,923.00	341,845.00	Inc 3% COLA, placeholder for City PlannerFTE
558 60 10 01 Overtime-Planning	1,188.00	0.00	167.00	0.00	0.00	0.00	NB
010 Salaries and Wages	318,310.52	418,980.47	376,743.24	328,514.75	542,225.00	614,386.00	
524 60 20 01 Protective Inspections - Social Security & Medicare	403.55	73.64	0.00	0.00	0.00	0.00	NB
524 60 21 05 Protective Inspections - Retirement	0.00	0.00	0.00	0.00	0.00	0.00	NB
524 60 22 04 Protective Inspections - Medical/Life/LTD	4.47	0.00	0.00	0.00	0.00	0.00	NB
524 60 23 02 Protective Inspections - Labor & Industries	96.84	23.58	0.00	0.00	0.00	0.00	NB
524 60 24 00 Protective Inspections - Paid Family And Medical Leave	0.00	1.42	0.00	0.00	0.00	0.00	NB
558 50 20 01 Medicare-Building Permits/Plan Reviews	2,702.43	3,942.03	4,807.73	2,509.46	3,340.00	3,952.00	
558 50 21 05 Retirement-Building Permits/Plan Reviews	24,182.95	27,921.61	26,574.98	22,456.93	29,871.00	34,749.00	
558 50 22 04 Medical/Life/LTD-Building Permits/Plan Reviews	44,412.83	48,329.62	35,244.91	25,183.54	33,862.00	46,270.00	
558 50 23 02 Labor & Industries-Building Permits/Plan Reviews	3,627.70	2,822.50	3,774.08	3,515.65	5,082.00	5,087.00	
558 50 24 00 Paid Family And Medical Leave-Building Permits/Plan Reviews	0.00	332.44	334.46	252.29	339.00	401.00	
558 50 24 01 Paid Family And Medical Leave-Building Permits/Plan Reviews	0.00	3.16	1.07	4.24	0.00	0.00	NB
558 50 28 00 HRA VEBA-Building Permits/Plan Reviews	9,750.00	10,500.00	13,750.00	12,000.00	12,000.00	12,000.00	
558 60 20 01 Medicare-Planning	3,975.77	2,970.21	1,983.73	2,191.35	2,711.00	4,957.00	
558 60 21 05 Retirement-Planning	10,312.84	23,837.04	17,498.50	19,663.55	24,244.00	43,586.00	
558 60 22 04 Medical/Life/LTD-Planning	12,937.54	30,123.63	18,613.47	29,549.30	33,252.00	68,446.00	
558 60 23 02 Labor & Industries-Planning	1,125.53	2,548.05	2,477.40	2,637.26	3,221.00	6,436.00	

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
558 60 24 00 Paid Family And Medical Leave-Planning	0.00	278.97	199.38	224.18	275.00	503.00	
558 60 24 01 Paid Family And Medical Leave OT	0.00	0.00	0.25	0.00	0.00	0.00	NB
558 60 28 00 HRA VEBA-Planning	4,375.00	6,000.00	7,250.00	7,750.00	6,000.00	12,000.00	
020 Personnel Benefits	117,907.45	159,707.90	132,509.96	127,937.75	154,197.00	238,387.00	
524 60 31 00 Protective Inspections Supplies	0.00	0.00	0.00	0.00	0.00	0.00	NB
524 60 32 00 Fuel Consumed	10.00	45.20	0.00	0.00	0.00	0.00	NB
558 50 31 00 CP&ED Supplies	3,739.52	7,206.24	1,570.96	1,707.69	2,500.00	2,500.00	
558 50 32 00 CP&ED Fuel Consumed	1,555.82	1,836.34	1,179.73	1,642.37	1,800.00	2,400.00	Based on add'l staff&vehicles
558 50 35 00 CP&ED Small Tools & Minor	0.00	0.00	107.93	257.22	250.00	400.00	
030 Supplies	5,305.34	9,087.78	2,858.62	3,607.28	4,550.00	5,300.00	
524 60 41 00 Protective Inspections - Professional Services	184.46	0.00	0.00	0.00	0.00	0.00	NB
524 60 42 00 Protective Inspections - Telephone,Internet,Postage	180.00	30.00	0.00	0.00	0.00	0.00	NB
558 50 40 00 CP&ED State Bid Code Surcharge	0.00	3,554.50	0.00	0.00	0.00	0.00	Moved to Fund 630
558 50 40 01 CP&ED Protective Inspection Outside Services	0.00	7,328.00	14,943.36	9,864.00	15,000.00	10,000.00	Cost Recovery- Fire
558 50 40 02 CP&ED Plan Checking Outside Services	0.00	7,365.00	14,032.13	38,170.56	15,000.00	60,000.00	Cost Recovery-Parametrix
558 50 40 03 CP&ED Building Permits Reimbursed Expenses	0.00	0.00	1,299.72	7,984.75	1,500.00	10,000.00	Cost Recovery-Legal Ads , Signs, etc
558 50 41 00 CP&ED-Professional Services	68,890.00	48,747.19	78,378.98	53,761.43	46,500.00	69,400.00	Inc. \$25K-credit card fees; \$15K-outside review svcs; \$11K-bldg permit software; \$10K-outside legal svcs \$5K-unreimburseable ads&printing; \$2K-vehicle maint&tires
558 50 42 00 CP&ED-Telephone,Internet,Postage	343.73	1,497.51	605.42	306.33	1,000.00	0.00	All costs migrated to 558-60-42-00
558 50 43 00 CP&ED Travel-Lodging,Meals,Mileage	1,765.55	3,858.36	3,968.82	2.40	3,000.00	6,000.00	Travel in support of out of office®ional mtgs, travel for trngs&conferences for 8 people
558 50 49 00 CP&ED-Dues,Subscriptions,Mbrships	3,283.02	5,914.63	4,020.83	5,146.83	10,600.00	12,900.00	Professional membership dues, annual software licenses for 8 staff people, and \$750 per preson for trainings, CEUs and recertifications
558 60 41 00 Unemployment Claims-Planning	38.00	0.00	0.00	0.00	0.00	0.00	NB
558 60 42 00 Communications-Planning	1,987.83	3,393.81	3,340.56	1,828.60	2,400.00	5,100.00	Mobile devices for 8 staff people (inc. costs migrated from 558-50-42-00)

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
040 Services	76,672.59	81,689.00	120,589.82	117,064.90	95,000.00	173,400.00	
594 58 64 00 CP&ED-Furniture,Computers&Equip	33,502.48	1,546.36	1,749.99	869.88	2,000.00	35,800.00	1 Ford Escape, 3 laptops & docking stations, 1 desk & chair
060 Capital Outlays	33,502.48	1,546.36	1,749.99	869.88	2,000.00	35,800.00	
558 Planning & Community Development	551,698.38	671,011.51	634,451.63	577,994.56	797,972.00	1,067,273.00	
TOTAL EXPENDITURES:	551,698.38	671,011.51	634,451.63	577,994.56	797,972.00	1,067,273.00	
FUND GAIN/LOSS:	-551,698.38	-671,011.51	-634,451.63	-577,994.56	-797,972.00	-1,067,273.00	

**Municipal Library
General Fund 001**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 285,938	\$ 303,119	\$ 322,860	\$ 333,047	3%
Benefits	85,154	92,849	160,211	138,481	-14%
Supplies	62,571	59,524	68,600	75,600	10%
Services & Charges	37,644	34,985	43,050	48,850	13%
Capital Outlay	11,162	12,942	5,000	30,000	500%
Municipal Library Total	\$ 482,470	\$ 503,420	\$ 599,721	\$ 625,978	4%

Notes

General

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

Capital Outlay

Proposed Improvements for Library based on needs assessment.

Position Summary	2019	2020	2021	2022	Change
<i><u>Full Time</u></i>					
Director of Library Services	1	1	1	1	
Librarian	1	1	1	1	
Library Associate	1	1	1	2	
Total FTE Positions	3	3	3	4	0
<i><u>Part Time</u></i>					
Librarian	0	0	0	0	
Library Clerk	1	1	1	1	
Library Technician I	2	2	2	4	
Library Associate	3	3	3	0	
Total PT Positions	6	6	6	5	0

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
572 10 10 09 Library-Salaries & Wages	291,650.60	285,937.80	303,119.28	231,553.74	322,860.00	333,047.00	Inc 3% COLA, Librarian frm 30/wk to 40/wk
572 10 10 11 Library-Overtime	237.96	0.00	0.00	0.00	0.00	0.00	NB
010 Salaries and Wages	291,888.56	285,937.80	303,119.28	231,553.74	322,860.00	333,047.00	
572 10 20 01 Library-Social Security & Medicare	10,567.01	7,990.72	4,840.11	3,687.84	5,495.00	5,688.00	
572 10 21 05 Library-Retirement	34,705.46	35,244.09	38,163.58	27,232.94	40,174.00	40,699.00	
572 10 22 04 Library-Medical/Life/LTD	35,806.50	32,088.09	38,861.46	50,496.16	88,129.00	67,479.00	In 2021, some staff declined insurance.
572 10 23 02 Library-Labor & Industries	2,207.81	1,911.36	1,538.23	1,235.99	1,938.00	2,035.00	
572 10 24 09 Paid Family And Medical Leave-Libraries	0.00	419.71	445.66	329.59	475.00	380.00	
572 10 28 06 HRA VEBA-Libraries	9,250.00	7,500.00	9,000.00	26,950.00	24,000.00	22,200.00	
020 Personnel Benefits	92,536.78	85,153.97	92,849.04	109,932.52	160,211.00	138,481.00	
572 10 31 00 Library Supplies	15,590.60	16,279.43	13,502.61	7,970.99	13,500.00	13,500.00	NC
572 10 31 05 Children & Adult Prgm Supplies	7,476.99	9,273.22	5,730.61	8,096.76	9,000.00	11,000.00	Added two age groups for programming Tween 10-12, Teen 13-17 as well as dedicated librarian for tween/teen programming
572 10 32 00 Library Fuel Consumed	146.28	45.55	20.41	0.00	100.00	100.00	NC
572 20 34 06 Library Books & Other Materials	32,982.59	36,973.09	40,270.45	38,390.08	46,000.00	51,000.00	Increase in digital books costs (WA Anytime Libraries) post covid
572 50 31 00 Library Building Supplies	0.00	0.00	0.00	0.00	0.00	0.00	NB
030 Supplies	56,196.46	62,571.29	59,524.08	54,457.83	68,600.00	75,600.00	
572 10 41 00 Library-Professional Services	9,115.92	13,153.36	5,429.46	6,256.26	9,750.00	9,750.00	NC
572 10 41 01 Software Maint/data Ba	10,175.24	3,527.38	12,462.70	8,917.27	13,000.00	13,800.00	Sm. incr. to current database subscriptions. In 2021 we added two software subscriptions&cancelled 2 other subscriptions.
572 10 41 02 Computer Support Servi	138.00	2,466.46	0.00	0.00	0.00	0.00	
572 10 42 00 Library-Telephone,Internet,Postage	6,657.87	6,418.21	6,047.66	5,178.24	7,500.00	7,500.00	NC
572 10 43 00 Library Travel-Lodging,Meals,Mileage	2,701.26	383.37	0.00	0.00	500.00	4,000.00	Re-establishing training and conference budget after COVID 19 decrease
572 10 49 00 Library-Dues,Subscriptions,Mbrships	478.50	3,466.56	3,278.22	3,264.77	3,800.00	3,800.00	NC
572 40 49 00 Library-Trainings	1,692.00	507.94	178.00	60.99	500.00	2,000.00	Re-establishing training and conference budget after Covid-19
572 50 41 00 Library Building-Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	NB

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
572 50 47 00 Library Building Utilities-Elec/Gas,Wtr/Swr,Trsh	6,712.41	7,721.00	7,589.10	6,553.59	8,000.00	8,000.00	NC
040 Services	37,671.20	37,644.28	34,985.14	30,231.12	43,050.00	48,850.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
594 72 64 00 Library-Furniture,Computers&Equip	3,491.04	11,162.41	12,942.22	228.68	5,000.00	30,000.00	Recommended changes frm our space needs assesment. Maybe ARPA eligible. Furniture, tech. upgrades. 2021 expenses still low due to Covid.
060 Capital Outlays	3,491.04	11,162.41	12,942.22	228.68	5,000.00	30,000.00	
572 10 90 00 Unemployment Claims-Library	0.00	0.00	0.00	0.00	0.00	0.00	NB
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
572 Libraries	481,784.04	482,469.75	503,419.76	426,403.89	599,721.00	625,978.00	
TOTAL EXPENDITURES:	481,784.04	482,469.75	503,419.76	426,403.89	599,721.00	625,978.00	
FUND GAIN/LOSS:	-481,784.04	-482,469.75	-503,419.76	-426,403.89	-599,721.00	-625,978.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed
001 General Fund	481,784.04	482,469.75	503,419.76	426,403.89	599,721.00	625,978.00
	481,784.04	482,469.75	503,419.76	426,403.89	599,721.00	625,978.00
FUNDS GAIN/LOSS:	-481,784.04	-482,469.75	-503,419.76	-426,403.89	-599,721.00	-625,978.00

**Operations & Maintenance
General Fund 001**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 811,722	\$ 821,211	\$ 1,078,837	\$ 1,244,573	15%
Benefits	260,387	287,509	377,215	526,385	40%
Supplies	133,602	83,338	114,350	108,800	-5%
Services & Charges	250,998	175,574	250,600	257,350	3%
Capital Outlay	533,980	51,828	254,000	787,550	210%
Parks Total	\$ 1,990,690	\$ 1,419,460	\$ 2,075,002	\$ 2,924,658	41%

Notes

Salaries & Wages

Increase is from adding 8 new FTE and reducing the Seasonal employees.

Capital Outlay

\$267K City Hall Impr. \$276K Police/Library Bldg Impr. \$25K fuel tracking software. \$68K for Pav Park Impr. \$148K for Fleet

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	4	
Office Assistant	1	1	0	0	
Park/Streets/Facilities Maintenance	9	9	12	19	
Equipment Maint Tech	1	1	1	1	
Total FTE Positions	15	15	17	25	47%
<u>Part Time</u>					
Park/ Golf Maintenance Seasonal	27	32	23	13	-43%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
518 30 10 00 Salaries & Wages-Janitorial/Building Services	35,359.86	3,380.68	173.77	0.00	0.00	56,535.00	Facillities Lead position - new JC
518 30 10 01 Overtime-Janitorial/Building Services	183.68	94.47	0.00	0.00	0.00	2,000.00	
576 80 10 02 Parks-Overtime	15,988.81	20,870.09	12,362.90	8,597.18	10,000.00	10,000.00	
576 80 10 03 Salaries & Wages-Parks	622,422.63	787,427.20	808,674.23	582,846.53	1,068,837.00	1,176,038.00	Inc 3% COLA,CDL pay,5 FTE,reduce by 8 seasonal staff
594 76 10 02 Salaries & Wages-Trailhead Irrigation Improvements	3,700.00	0.00	0.00	0.00	0.00	0.00	
010 Salaries and Wages	677,654.98	811,772.44	821,210.90	591,443.71	1,078,837.00	1,244,573.00	
518 30 20 01 Social Security & Medicare-Janitorial/Building Services	515.40	50.39	131.54	0.00	0.00	820.00	
518 30 21 05 Retirement-Janitorial/Building Services	4,535.50	446.07	926.72	0.00	0.00	7,209.00	
518 30 22 04 Medical/Life/LTD-Janitorial/Building Services	18.40	0.00	1,016.21	0.00	0.00	7,149.00	
518 30 23 02 Labor & Industries-Janitorial/Building Services	1,333.73	117.24	6.85	0.00	0.00	1,609.00	
518 30 24 00 Paid Family And Medical Leave-Janitorial/Building Services	0.00	4.97	0.26	0.00	0.00	87.00	
518 30 24 01 Paid Family And Medical Leave-Janitorial/Building ServicesOT	0.00	0.14	0.00	0.00	0.00	0.00	NB
518 30 28 00 HRA VEBA	0.00	0.00	0.00	0.00	0.00	3,000.00	
576 80 20 01 Parks-Social Security & Medicare	24,623.29	27,800.45	18,385.58	9,353.90	45,387.00	32,487.00	More staff in DRS retirement
576 80 21 05 Parks-Retirement	72,106.32	90,801.07	104,025.59	73,864.62	139,926.00	135,463.00	
576 80 22 04 Parks-Medical/Life/LTD	74,089.75	91,099.43	91,064.06	59,628.64	111,964.00	227,055.00	
576 80 23 02 Parks-Labor & Industries	22,137.84	25,809.72	30,410.33	19,752.46	37,152.00	43,162.00	
576 80 24 02 Parks-Paid Family And Medical Leave OT	0.00	30.63	18.13	12.63	0.00	0.00	NB
576 80 24 03 Parks-Paid Family And Medical Leave	0.00	1,155.39	1,243.51	855.71	1,586.00	1,744.00	
576 80 28 06 HRA VEBA	18,000.00	23,021.44	40,280.00	43,549.99	41,200.00	66,600.00	
594 76 20 02 Social Security & Medicare-Trailhead Irrigation Improvements	283.06	0.00	0.00	0.00	0.00	0.00	
594 76 23 03 Labor & Industries-Trailhead Irrigation Improvements	47.16	0.00	0.00	0.00	0.00	0.00	
020 Personnel Benefits	217,690.45	260,336.94	287,508.78	207,017.95	377,215.00	526,385.00	
518 30 31 00 Centralized Services Supplies	19,337.19	26,068.94	23,385.83	25,511.38	23,000.00	23,000.00	NC
518 30 32 00 Central Services Fuel Consumed	1,807.28	1,429.42	1,084.39	1,229.69	1,500.00	2,000.00	Increase due to growing facilities staff. JC
553 60 31 00 Weed Control Supplies	986.63	606.65	1,353.08	975.72	1,000.00	1,000.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018	2019	2020	2021	2021	2022	
	Actual	Actual	Actual	Actual	Appropriated	Proposed	Comment
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	1,653.38	975.61	324.69	0.00	1,500.00	750.00	Decreased need. JC
571 00 31 04 Special Events Supplies	5,420.39	8,888.91	1,019.10	3,001.65	7,500.00	7,500.00	NC. Anticipate normal use in 2022.
576 80 31 01 Parks Supplies	26,432.80	30,906.75	24,299.45	24,707.44	20,000.00	20,000.00	NC
576 80 31 02 Grant-Arbor Day	500.00	500.00	0.00	0.00	0.00	500.00	Per JC
576 80 31 15 Ballfields Supplies	14,213.23	17,239.41	6,475.66	8,882.32	15,000.00	10,000.00	Decrease for more accurate usage. JC
576 80 31 25 Pavillion Park Supplies	13,912.41	11,410.80	5,265.79	9,101.59	12,000.00	12,000.00	NC
576 80 31 35 Town Square Supplies	768.39	3,812.32	147.00	1,064.43	1,800.00	1,800.00	NC
576 80 31 45 Orchard Park Supplies	11.08	15,052.88	9,812.10	13,537.40	15,000.00	15,000.00	NC
576 80 31 55 Rocky Hill Park Supplies	5,309.31	6,456.43	2,786.90	8,665.54	5,000.00	5,000.00	NC
576 80 31 65 Centennial Trail Supplies	0.00	1,261.07	60.37	151.99	3,000.00	1,500.00	Decrease due to little usage. JC
576 80 32 00 Parks Fuel Consumed	6,497.96	8,383.16	5,994.13	7,059.92	6,500.00	6,500.00	NC
576 80 32 15 Ballfields Fuel Consumed	583.06	490.82	29.30	8.96	800.00	800.00	NC
576 80 32 45 Orchard Park Fuel Consumed	0.00	118.85	0.00	0.00	0.00	500.00	Anticipate more accurate tracking with new fuel software. JC
576 90 30 00 Other Park Facilities-Trails Supplies	0.00	0.00	1,300.46	101.15	0.00	200.00	AMG
030 Supplies	97,433.11	133,602.02	83,338.25	103,999.18	114,350.00	108,800.00	
518 30 41 00 Central Services-Professional Services	26,489.14	50,822.98	25,720.38	58,054.78	40,000.00	50,000.00	Anticipate more maint. upkeep w/add'l staffing.
518 30 47 00 Central Services-Utility Services	21,077.56	22,887.08	21,927.87	17,731.03	22,000.00	22,000.00	NC
553 60 41 00 Weed Control Professional Services	0.00	0.00	1,829.52	2,107.23	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	500.00	
571 00 41 00 Rec-Professional Services	792.69	429.24	54.30	0.00	4,000.00	0.00	
571 00 41 05 Special Events Professional Services	34,141.20	59,152.87	37,571.09	31,928.52	71,500.00	71,500.00	Includes Symphony, Barefoot, WinterGlow, etc. Anticipate more usage in 2022.
571 00 41 07 Special Events Business & Community Support	1,419.30	0.00	0.00	3,202.10	5,000.00	5,000.00	NC
571 00 47 00 Special Events Utilities-Elec/Gas,Wtr/Swr,Trsh	344.85	1,220.69	91.67	115.84	750.00	1,000.00	Incr in utilities usage for events. JC
571 00 49 00 Rec-Dues,Subscriptions,Mbrships	148.00	0.00	0.00	0.00	0.00	0.00	
576 80 41 00 Parks-Professional Services	4,991.36	24,655.31	25,488.06	23,788.68	23,000.00	23,000.00	NC
576 80 41 01 Unemployment Claims-Parks	12,873.27	14,090.82	5,467.79	9,092.23	14,000.00	14,000.00	NC
576 80 41 15 Ballfields-Professional Services	3,649.68	2,309.50	1,328.46	366.61	5,000.00	3,000.00	Decr due to past trends. JC
576 80 41 25 Pavillion Park-Professional Services	5,325.22	11,889.08	4,490.11	12,086.27	10,000.00	10,000.00	NC
576 80 41 35 Town Square-Professional Services	434.07	2,832.31	426.94	246.81	3,000.00	3,000.00	NC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
576 80 41 45 Orchard Park-Professional Services	1,512.11	4,081.55	2,746.73	4,357.35	7,750.00	7,750.00	NC
576 80 41 55 Rocky Hill Park-Professional Services	16,658.66	8,320.31	2,498.49	5,562.60	5,000.00	5,000.00	NC
576 80 41 65 Centennial Trail Professional Services	0.00	462.83	142.11	0.00	3,000.00	1,000.00	Decr based on usage. JC
576 80 42 00 Parks-Telephone,Internet,Postage	7,998.99	9,073.24	10,693.37	4,272.92	6,500.00	8,000.00	Incr staffing costs. JC
576 80 42 15 Ballfields-Telephone,Internet,Postage	398.00	414.00	414.00	446.00	400.00	600.00	Park camera.Based on actualAMG
576 80 42 45 Orchard Park-Telephone,Internet,Postage	0.00	160.50	501.00	446.00	0.00	600.00	Park camera.Based on actualAMG
576 80 42 55 Rocky Hill Park-Telephone,Internet,Postage	398.00	421.50	414.00	446.00	400.00	600.00	Park camera.Based on actualAMG
576 80 43 00 Parks Travel-Lodging,Meals,Mileage	837.97	1,292.64	1,570.91	0.00	1,500.00	1,500.00	NC
576 80 47 01 Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	121.41	105.38	0.00	874.87	500.00	500.00	NC
576 80 47 15 Ballfields	1,776.07	1,883.11	2,166.91	1,658.68	2,000.00	2,000.00	NC
576 80 47 25 Pavillion Park Utilities-Elec/Gas,Wtr/Swr,Trsh	6,070.73	11,632.11	7,738.00	6,975.76	5,300.00	5,300.00	NC
576 80 47 35 Town Square Utilities-Elec/Gas,Wtr/Swr,Trsh	4,203.46	3,859.90	3,849.82	3,234.16	4,000.00	3,000.00	Decr based on past trends. JC
576 80 47 45 Orchard Park Utilities-Elec/Gas,Wtr/Swr,Trsh	170.73	6,473.50	7,487.62	14,324.36	4,000.00	7,500.00	Incr due to past trends. JC
576 80 47 55 Rocky Hill Park Utilities-Elec/Gas,Wtr/Swr,Trsh	11,787.36	10,393.64	10,211.93	10,295.21	7,000.00	7,000.00	NC
576 80 49 01 Parks-Registration Fees,Mbrships	2,118.99	2,133.74	742.50	1,167.49	3,000.00	3,000.00	NC
576 90 40 00 Other Park Facilities-Trails Services	0.00	0.00	0.00	0.00	0.00	0.00	NB
040 Services	165,738.82	250,997.83	175,573.58	212,781.50	250,600.00	257,350.00	
594 18 62 00 Central Services - Buildings & Structures	0.00	0.00	2,892.50	0.00	50,000.00	267,400.00	CFP A-6 City Hall Building Improvements - Asset Mgt.
594 18 64 00 Central Services-Furniture,Computers&Equip	35,362.22	15,674.58	0.00	58,924.40	45,000.00	276,100.00	CFP A-7 PD/Lib Facility Building Improvements - Asset Mgt.
594 76 61 00 Capital Expenditures - Land	13,506.05	2,270.00	1,000.00	127.50	0.00	0.00	NB
594 76 63 01 Parks-Other Improvements	8,519.04	2,600.32	0.00	0.00	0.00	25,000.00	Fuel tracking software for audit purposes. Included in CFP under Technology
594 76 63 05 Arboretum-Other Improvements	1,097.29	0.00	0.00	0.00	0.00	0.00	NB
594 76 63 06 Pavillion Park - Other Improvements	164,702.86	8,361.24	0.00	0.00	15,000.00	68,700.00	CFP A-1 Pavillion Park Improvements - Asset Mgt.
594 76 63 07 Rocky Hill - Other Improvements	12,174.72	2,082.06	0.00	0.00	23,000.00	1,500.00	CFP A-2 Rocky Hill Improvements - Asset Mgt.

5 YEAR BUDGET COMPARISON

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
594 76 63 08 Town Square Park - Other Improvements	0.00	0.00	0.00	0.00	3,000.00	0.00	NB
594 76 63 10 LL Ball Fields - Other Improvements	0.00	18,684.20	0.00	0.00	0.00	0.00	NB
594 76 63 11 Trailhead Irrigation Improvements Capital Expenditures	964,135.61	239,493.99	0.00	0.00	0.00	0.00	
594 76 63 12 Orchard Park-Other Improvements	0.00	36,416.50	5,520.82	0.00	61,000.00	0.00	NB
594 76 64 01 Parks-Furniture,Computers&Equip	60,179.22	208,397.04	42,414.95	53,556.33	57,000.00	148,850.00	Equip. on fleet rotation. JC NEEDS TIED AMG
060 Capital Outlays	1,259,677.01	533,979.93	51,828.27	112,608.23	254,000.00	787,550.00	
576 Park Facilities	2,418,194.37	1,990,689.16	1,419,459.78	1,227,850.57	2,075,002.00	2,924,658.00	
TOTAL EXPENDITURES:	2,418,194.37	1,990,689.16	1,419,459.78	1,227,850.57	2,075,002.00	2,924,658.00	
FUND GAIN/LOSS:	-2,418,194.37	-1,990,689.16	-1,419,459.78	-1,227,850.57	-2,075,002.00	-2,924,658.00	

All Other Funds

2022



**American Rescue Plan Act Fund Resources
Managerial Fund 002**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 1,514,901	#DIV/0!
Federal Indirect Grant	-	-	-	1,529,173	#DIV/0!
Special Capital Projects Fund Total Resources	\$ -	\$ -	\$ -	\$ 3,044,074	

**American Rescue Plan Act Fund Uses
Managerial Fund 002**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Professional Services	-	-	-	3,044,074	#DIV/0! -
Fund Balance	-	-	-		#DIV/0!
Special Capital Projects Fund Total Uses	\$ -	\$ -	\$ -	\$ 3,044,074	

Notes

Professional Services

Propose \$250K for cameras in the City if eligible. The remaining amount to be determined.

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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002 American Rescue Plan Act Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 31 00 00 Restricted Beginning Cash and Investments	0.00	0.00	0.00	0.00	0.00	1,514,901.00	EOM 09302021
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	1,514,901.00	
333 21 02 70 Coronavirus State and Local Fiscal Recovery Funds	0.00	0.00	0.00	1,530,667.00	0.00	1,529,173.00	AMG
330 Intergovernmental Revenues	0.00	0.00	0.00	1,530,667.00	0.00	1,529,173.00	
TOTAL REVENUES:	0.00	0.00	0.00	1,530,667.00	0.00	3,044,074.00	
518 30 31 21 American Rescue Plan Act Supplies	0.00	0.00	0.00	3,797.94	0.00	0.00	
030 Supplies	0.00	0.00	0.00	3,797.94			
518 30 41 21 American Rescue Plan Act Professional Services	0.00	0.00	0.00	2,861.53	0.00	3,044,074.00	Propose to spend \$250K if eligible at multiple locations. CFP Technology. Remaining amount to be determined.
518 80 41 21 American Rescue Plan Act IT Professional Services	0.00	0.00	0.00	9,106.77	0.00	0.00	
040 Services	0.00	0.00	0.00	11,968.30		3,044,074.00	
518 Centralized Services	0.00	0.00	0.00	15,766.24	0.00	3,044,074.00	
594 18 61 21 American Rescue Plan Act Capital Expenditures	0.00	0.00	0.00	14,229.11	0.00	0.00	
060 Capital Outlays	0.00	0.00	0.00	14,229.11			
594 Capital Expenditures	0.00	0.00	0.00	14,229.11	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	29,995.35	0.00	3,044,074.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	1,500,671.65	0.00	0.00	

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 262,579	\$ 398,008	\$ 510,713	\$ 447,332	-12%
Taxes - Motor Vehicle Fuel Tax	233,432	217,620	259,670	249,004	-4%
Electric Utility Tax	392,643	395,266	385,000	400,000	4%
Gas Utility Tax	90,516	99,884	95,000	100,000	5%
Garbage/Solid Waste Utility Tax	69,870	74,074	62,000	75,000	21%
Cable Utility Tax	80,952	88,054	75,000	85,000	13%
Telephone Utility Tax	210,220	199,698	215,000	190,000	-12%
Interest & Other Earnings	3,084	1,725	1,700	290	-83%
Compensation for loss/impairment of capital assets	28,701	75,338	-	-	#DIV/0!
Other Financing Sources, Transfer - In	-	-	-	-	#DIV/0!
Street Fund Total Resources	\$ 1,371,997	\$ 1,549,667	\$ 1,604,083	\$ 1,546,626	-4%

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 111,097	\$ 162,060	\$ 141,395	\$ 158,694	12%
Benefits	48,302	75,780	65,922	80,954	23%
Supplies	140,210	143,890	156,700	184,700	18%
Services & Charges	237,374	227,064	222,757	222,085	0%
Debt Service	65,249	65,249	76,272	79,192	4%
Capital Outlay	71,758	185,378	279,526	494,350	77%
Other Financing Uses, Transfer - Out	300,000	400,000	200,000	200,000	0%
Fund Balance	-	-	461,511	126,651	-73%
Street Fund Total Uses	\$ 973,990	\$ 1,259,421	\$ 1,604,083	\$ 1,546,626	-4%

Notes

Revenue

Capital. Reduction in Telephone due to more data lines than phone lines.

Debt Service

Annual Payment for Lease Equipment

Capital Outlay

\$180K for Pedestrian safety crossing, \$100K for annual street maintenance and \$214K for Fleet.

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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110 Street Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
397 Transfers In	425,000.00	0.00	0.00	0.00	0.00	0.00	
<hr/>							
TOTAL REVENUES:	1,780,654.76	1,371,997.32	1,549,666.55	1,136,465.14	1,604,083.00	1,546,626.00	
<hr/>							
518 63 40 00 Utility Tax Rebate-Electric	0.00	104.44	0.00	0.00	0.00	0.00	
518 63 40 01 Utility Tax Rebate-Gas	0.00	11.62	0.00	0.00	0.00	0.00	
518 63 40 02 Utility Tax Rebate-Garbage/Solid Waste	0.00	2.70	0.00	0.00	0.00	0.00	
518 63 40 03 Utility Tax Rebate-Cable	0.00	35.01	0.00	0.00	0.00	0.00	
518 63 40 04 Utility Tax Rebate-Telephone	0.00	81.57	0.00	0.00	0.00	0.00	
<hr/>							
040 Services	0.00	235.34	0.00	0.00			
<hr/>							
518 Centralized Services	0.00	235.34	0.00	0.00	0.00	0.00	
<hr/>							
542 90 10 05 Streets-Overtime	4,300.68	7,345.68	3,385.60	3,942.42	10,000.00	10,000.00	Per JC
542 90 10 06 Salaries & Wages-Streets	181,469.75	103,750.97	158,674.78	113,526.84	131,395.00	148,694.00	Inc 3% COLA,CDL pay
<hr/>							
010 Salaries and Wages	185,770.43	111,096.65	162,060.38	117,469.26	141,395.00	158,694.00	
<hr/>							
542 90 20 01 Streets-Medicare	7,504.56	2,596.99	2,803.04	1,697.21	3,495.00	4,148.00	
542 90 21 05 Streets-Retirement	18,427.26	14,173.61	21,059.37	14,784.21	18,339.00	20,234.00	
542 90 22 04 Streets-Medical/Life/LTD	26,462.24	25,513.07	39,684.52	39,268.45	30,225.00	42,497.00	
542 90 23 02 Streets-Labor & Industries	4,658.30	3,104.66	4,296.09	3,561.74	5,255.00	5,441.00	
542 90 24 05 Streets OT-Paid Family And Medical Leave	0.00	10.90	4.95	5.77	0.00	0.00	NB
542 90 24 06 Streets-Paid Family And Medical Leave	0.00	152.38	231.83	165.88	208.00	234.00	
542 90 28 06 HRA VEBA	5,250.00	2,750.00	7,700.00	7,784.00	8,400.00	8,400.00	
<hr/>							
020 Personnel Benefits	62,302.36	48,301.61	75,779.80	67,267.26	65,922.00	80,954.00	
<hr/>							
542 30 31 00 Roadway Supplies	3,817.14	2,730.02	5,662.30	2,887.38	7,000.00	20,000.00	Incr for crack sealer material SW Reduces need for Professional Serv. 542.30.41.01
542 30 31 01 Roadway Striping Supplies	10,143.56	3,542.60	2,616.70	3,274.60	5,000.00	5,000.00	NC SW
542 64 31 00 Traffic Control Devices Supplies	6,569.93	8,018.90	10,362.33	12,575.66	7,000.00	12,000.00	Incr. to start replacement of old signs&adding more signage on roadway. SW
542 66 31 00 Snow And Ice Control Supplies	44,465.92	64,132.75	66,871.40	8,777.90	70,000.00	80,000.00	Incr. due to winter forecast 21-22 SW
542 66 32 00 Snow And Ice Control Fuel	3,645.12	6,531.80	3,228.21	1,338.00	6,500.00	6,500.00	NC SW

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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110 Street Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
542 70 31 01 Roadside Supplies	24,598.10	27,030.69	15,209.98	23,189.95	27,500.00	27,500.00	NC
542 90 30 00 PWY Break In Insurance Claim	0.00	0.00	5,138.19	3.52	0.00	0.00	
542 90 31 00 Maint Admin & Overhead Supplies	18,607.80	17,945.83	24,619.93	14,362.66	21,200.00	21,200.00	No Change SW
542 90 32 00 Maint Admin & Overhead Fuel Consumed	9,122.15	9,483.74	9,458.41	9,790.91	10,000.00	10,000.00	No Change SW
553 60 31 10 Weed Control Supplies	109.77	793.60	722.16	975.71	2,500.00	2,500.00	NC
030 Supplies	121,079.49	140,209.93	143,889.61	77,176.29	156,700.00	184,700.00	
518 63 40 00 Utility Tax Rebate-Electric	0.00	0.00	62.95	0.00	0.00	100.00	
518 63 40 01 Utility Tax Rebate-Gas	0.00	0.00	0.00	0.00	0.00	20.00	
518 63 40 02 Utility Tax Rebate-Garbage/Solid Waste	0.00	0.00	7.36	0.00	0.00	10.00	
518 63 40 03 Utility Tax Rebate-Cable	0.00	0.00	39.73	0.00	0.00	40.00	
518 63 40 04 Utility Tax Rebate-Telephone	0.00	0.00	11.34	0.00	0.00	15.00	
542 30 41 01 Roadway - Professional Services	4,235.61	51,545.43	56,876.93	56,004.87	40,000.00	30,000.00	Decr due to crack sealing being brought in house. SW
542 30 47 01 Roadway - Utility Services	2,542.36	2,426.31	1,393.44	2,581.67	1,500.00	1,500.00	NC
542 30 48 06 Roadway - Striping	17,023.02	27,848.81	15,445.13	0.00	15,000.00	15,000.00	NC SW
542 63 47 00 Street Lighting - Utility Services	39,540.74	53,072.65	56,683.59	44,058.02	46,000.00	46,000.00	NC
542 64 41 00 Traffic Control Devices-Professional Services	13,658.38	9,754.45	29,268.06	11,964.79	13,000.00	18,000.00	Incr. due to County signal maintenance SW
542 64 47 00 Traffic Control Devices-Elec/Gas,Wtr/Swr,Trsh	5,041.29	5,350.63	4,794.55	3,829.70	5,000.00	5,000.00	NC
542 66 41 00 Snow And Ice Control-Professional Service	54,159.81	14,530.95	5,596.52	9,333.44	15,000.00	15,000.00	NC SW
542 66 41 01 Professional Services Trail Maint	0.00	0.00	0.00	0.00	5,000.00	5,000.00	NC SW
542 67 41 00 Street Cleaning Professional Services	16,569.91	0.00	0.00	0.00	0.00	0.00	
542 70 41 00 Roadside Professional Services	24,474.99	25,826.04	19,008.60	8,532.88	25,000.00	25,000.00	NC
542 70 47 00 Roadside Utilities	544.22	958.02	2,397.01	1,115.84	10,000.00	3,000.00	Decr due to past trends. JC
542 90 40 00 PWY Break In Insurance Claim	0.00	0.00	5,630.39	0.00	0.00	0.00	
542 90 41 00 Maint Admin & Overhead Professional Services	13,279.06	31,020.61	13,388.79	19,320.52	16,057.00	25,050.00	Incr. in staffing&vehicle suppliesJC;Inc. sales tax motor grader,wheel loaders,backhoe loaderAMG
542 90 41 03 Unemployment Claims-Streets	0.00	0.00	0.00	0.00	0.00	0.00	NB
542 90 42 00 Maint Admin & Overhead Telephone,Internet,Postage	2,480.37	1,955.67	7,004.54	2,061.60	5,350.00	5,350.00	NC
542 90 43 00 Maint Admin & Overhead Lodging,Meals,Mileage	549.93	2,219.52	82.50	0.00	2,250.00	4,000.00	Incr in staffing/trng. JC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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110 Street Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
542 90 46 00	1,519.35	0.00	0.00	0.00	0.00	0.00	
542 90 47 00	258.06	83.18	6,067.35	4,062.48	5,000.00	5,000.00	NC
542 90 49 00	3,067.00	4,656.56	1,046.00	2,973.69	5,000.00	7,000.00	Incr staff trng due to increase in crew size. JC
553 60 41 10	13,589.34	4,349.51	1,089.00	7,661.47	10,000.00	10,000.00	NC
554 30 41 10	2,925.00	1,540.00	1,170.00	680.00	3,600.00	2,000.00	Decr- in house removal.SW
040	215,458.44	237,138.34	227,063.78	174,180.97	222,757.00	222,085.00	
090	0.00	0.00	0.00	0.00			
542	584,610.72	536,746.53	608,793.57	436,093.78	586,774.00	646,433.00	
591 95 70 00	65,249.42	40,788.82	42,572.00	79,191.19	76,272.00	63,639.00	Motor grader;2 wheel loaders,backhoe loader
070	65,249.42	40,788.82	42,572.00	79,191.19	76,272.00	63,639.00	
592 95 80 00	0.00	24,460.57	22,677.42	0.00	0.00	15,553.00	Motor grader;2 wheel loaders
080	0.00	24,460.57	22,677.42	0.00		15,553.00	
591	65,249.42	65,249.39	65,249.42	79,191.19	76,272.00	79,192.00	
595 30 10 00	13,855.00	0.00	0.00	0.00	0.00	0.00	
010	13,855.00	0.00	0.00	0.00			
595 30 20 00	236.77	0.00	0.00	0.00	0.00	0.00	
595 30 23 00	53.11	0.00	0.00	0.00	0.00	0.00	
020	289.88	0.00	0.00	0.00			
594 42 60 00	0.00	0.00	6,322.48	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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110 Street Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
594 42 62 00 Capital Expenditures-Buildings & Structures	0.00	0.00	122.72	0.00	0.00	0.00	
594 42 64 00 Capital Expenditures - Furniture,Computers&Equip	51,535.27	29,619.14	136,225.78	55,542.82	142,645.00	214,350.00	Fleet additions. JC NEED TIED TO FLEET ROTATION Add \$5.5K for Solar Powered Flashing Speed Signs. LDK
595 64 63 00 Roads/Streets Const. & Other Infrastructure - Other Improvements	602,535.50	42,139.24	42,707.24	152,022.13	136,881.00	280,000.00	\$100K CFP A-8;\$ 180K for RFB at Bitterroot & Mission, Boone & Malvern, Boone & Stevenson, Harvest Pkwy & Nora - LDK
060 Captial Outlays	654,070.77	71,758.38	185,378.22	207,564.95	279,526.00	494,350.00	
594 Capital Expenditures	668,215.65	71,758.38	185,378.22	207,564.95	279,526.00	494,350.00	
597 42 01 10 Operating Transfers-Out	200,000.00	300,000.00	400,000.00	0.00	200,000.00	200,000.00	NC RJ/AMG
597 Transfers Out	200,000.00	300,000.00	400,000.00	0.00	200,000.00	200,000.00	
508 51 01 10 Ending Assigned Cash And Investments	0.00	0.00	0.00	0.00	461,511.00	126,651.00	
999 Ending Balance	0.00	0.00	0.00	0.00	461,511.00	126,651.00	
TOTAL EXPENDITURES:	1,518,075.79	973,989.64	1,259,421.21	722,849.92	1,604,083.00	1,546,626.00	
FUND GAIN/LOSS:	262,578.97	398,007.68	290,245.34	413,615.22	0.00	0.00	

Parks & Art Fund Resources
Special Revenue Fund 111

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ -	\$ 18,023	\$ 19,195	\$ 11,796	-39%
Interest & Other Earnings	222.90	122.47	150.00	20.00	-87%
Donations	558.26	7,250.00	-	-	#DIV/0!
Transfer In from General Fund	34,500	-	6,500	27,184	318%
Special Capital Projects Fund Total Resources	\$ 35,281	\$ 25,396	\$ 25,845	\$ 39,000	

Parks & Art Fund Uses
Special Revenue Fund 111

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Special Events	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Supplies	1,307.32	946	-	5,000.00	#DIV/0!
Capital - Public Art	15,950	7,602	24,500	34,000	39%
Fund Balance	-	-	1,345	-	-100%
Special Capital Projects Fund Total Uses	\$ 17,258	\$ 8,549	\$ 25,845	\$ 39,000	

Notes

Capital - Public Art

See Parks and Arts Strategic Plan in Appendix

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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111 Parks & Art Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 01 11 Beginning Assigned Cash And Investments	0.00	0.00	18,023.36	16,847.25	19,195.00	11,796.00	EOM 09302021
308 Beginning Balances	0.00	0.00	18,023.36	16,847.25	19,195.00	11,796.00	
361 11 01 11 Investment Interest	0.00	222.90	122.47	14.11	150.00	20.00	
367 00 00 01 Donation-Parks & Arts	0.00	558.26	7,250.00	74.79	0.00	0.00	NB
360 Miscellaneous Revenue	0.00	781.16	7,372.47	88.90	150.00	20.00	
397 76 01 11 Transfer In General Fund	0.00	34,500.00	0.00	0.00	6,500.00	27,184.00	AMG
397 Transfers In	0.00	34,500.00	0.00	0.00	6,500.00	27,184.00	
TOTAL REVENUES:	0.00	35,281.16	25,395.83	16,936.15	25,845.00	39,000.00	
576 80 30 00 General Parks Supplies	0.00	1,307.32	946.41	125.02	0.00	5,000.00	To account for art projects, installations, maintenance, upkeep. JC
030 Supplies	0.00	1,307.32	946.41	125.02	0.00	5,000.00	
576 Park Facilities	0.00	1,307.32	946.41	125.02	0.00	5,000.00	
594 76 60 02 Capital Outlays Public Art	0.00	15,950.48	7,602.17	5,223.86	24,500.00	34,000.00	Proposed by Parks and Arts Commission. JC
060 Captial Outlays	0.00	15,950.48	7,602.17	5,223.86	24,500.00	34,000.00	
594 Capital Expenditures	0.00	15,950.48	7,602.17	5,223.86	24,500.00	34,000.00	
508 51 01 11 Ending Assigned Cash And Investments	0.00	0.00	0.00	0.00	1,345.00	0.00	NB
999 Ending Balance	0.00	0.00	0.00	0.00	1,345.00	0.00	
TOTAL EXPENDITURES:	0.00	17,257.80	8,548.58	5,348.88	25,845.00	39,000.00	
FUND GAIN/LOSS:	0.00	18,023.36	16,847.25	11,587.27	0.00	0.00	

**Tourism Promotion Fund Resources
Special Revenue Fund 115**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 9,508	\$ 33,086	\$ 55,514	\$ 116,123	109%
Taxes - Hotel/ Motel Tax 2%	76,086	53,448	62,000	75,000	21%
Interest & Other Earnings	492	216	200	80	-60%
Tourism Promotion Fund Total Resources	\$ 86,086	\$ 86,750	\$ 117,714	\$ 191,203	62%

**Tourism Promotion Fund Uses
Special Revenue Fund 115**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Services & Charges	\$ 53,000	\$ 31,344	\$ 60,000	\$ 60,000	0%
Fund Balance	-	-	57,714	131,203	127%
Tourism Promotion Fund Total Uses	\$ 53,000	\$ 31,344	\$ 117,714	\$ 191,203	62%

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	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 105,727	\$ 159,520	\$ 181,544	\$ 234,037	29%
Taxes - Hotel/ Motel Tax 2%	51,024	33,821	36,000	45,000	25%
Interest & Other Earnings	2,768	1,093	1,500	240	-84%
Tourism Promotion Capital Total Resources	\$ 159,520	\$ 194,434	\$ 219,044	\$ 279,277	27%

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Supplies	\$ -	\$ -	\$ -	\$ -	0%
Services & Charges	-	-	-	-	0%
Fund Balance	-	-	219,044	279,277	27%
Tourism Promotion Fund Total Uses	\$ -	\$ -	\$ 219,044	\$ 279,277	27%

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	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ -	\$ 20,744	\$ -	\$ 48,010	#DIV/0!
Taxes - Tourism Promotion Area	80,534	74,048	60,000	90,000	50%
Interest On Contracts, Notes, Taxes & Loans	95	103	50	50	0%
Interest & Other Earnings	216	130	100	30	-70%
Tourism Promotion Area (TPA) Total Resources	\$ 80,844	\$ 95,025	\$ 60,150	\$ 138,090	130%

Tourism Promotion Area (TPA) Uses
Special Revenue Fund 117

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Services & Charges	\$ 60,100	\$ 78,440	\$ 60,150	\$ 138,090	130%
Fund Balance	-	-	-	-	#DIV/0!
Tourism Promotion Area (TPA) Total Uses	\$ 60,100	\$ 78,440	\$ 60,150	\$ 138,090	130%

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. Increase in Services is related to the higher than expected collection of revenue in 2020 and 2021.

**Restricted Reserve Fund Resources
Special Revenue Fund 120**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 1,269,528	\$ 1,292,708	\$ 1,301,492	\$ 1,303,174	0%
Gains (Losses) On Investments	(1,526)	(1,437)	-	-	#DIV/0!
Interest & Other Earnings	24,705	10,782	15,000	1,500	-90%
Restricted Reserve Fund Total Resources	\$ 1,292,708	\$ 1,302,053	\$ 1,316,492	\$ 1,304,674	-1%

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Fund Balance	\$ -	\$ -	\$ 1,316,492	\$ 1,304,674	-1%
Restricted Reserve Fund Total Uses	\$ -	\$ -	\$ 1,316,492	\$ 1,304,674	-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.

**City Land LTGO Bond Fund Uses
Debt Service Fund 214**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Other Financing Sources, Transfer - In from General Fund	\$ 161,520	\$ 80,413	\$ -	\$ -	#DIV/0!
City Land LTGO Bond Fund Total Resources	\$ 161,520	\$ 80,413	\$ -	\$ -	#DIV/0!

**City Land LTGO Bond Fund Uses
Debt Service Fund 214**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Debt Service - Principle	\$ 152,797	\$ 78,643	\$ -	\$ -	#DIV/0!
Debt Service - Interest & Related Costs	8,723	1,769	-	-	#DIV/0!
Fund Balance	-	-	-	-	#DIV/0!
City Land LTGO Bond Fund Total Uses	\$ 161,520	\$ 80,413	\$ -	\$ -	#DIV/0!

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	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 31,342	\$ 39,346	\$ 1,054,782	\$ 716,019	-32%
Taxes-REET 1st Quarter Percent	443,197	551,679	400,000	500,000	25%
LIFT-Local Grants,Entitlements & Other Payments	-	1,400,000	-	1,000,000	#DIV/0!
Interest & Other Earnings	1,823	4,068	3,000	700	-77%
Transfer - In	291,000	-	-	-	#DIV/0!
Capital Projects Fund Total Resources	\$ 767,362	\$ 1,995,093	\$ 1,457,782	\$ 2,216,719	52%

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Capital Outlay	728,017	42,787	592,700	1,820,000	207%
LIFT Match	-	42,500	100,000	25,000	-75%
Other Financing Uses, Transfer - Out	-	1,361,434	-	-	#DIV/0!
Fund Balance	-	-	765,082	371,719	74%
Capital Projects Fund Total Uses	\$ 728,017	\$ 1,446,721	\$ 1,457,782	\$ 2,216,719	52%

Notes

LIFT Match

\$25K for 2021 LIFT Match. Also will receive \$1M from LIFT for Reimbursement on Kramer PW Overpass.

Capital Outlay

\$100K for Unidentified Improvements, \$1.5M for Kramer PW Impr. (Applied for a TIB Grant for \$956K for project). \$200K for Sidewalk Imp

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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310 REET 1 Capital Projects Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 10 03 10 Reserved Beginning Cash/Investments	967,563.33	31,342.28	0.00	0.00	0.00	0.00	
308 31 03 10 Beginning Restricted Cash And Investments	0.00	0.00	39,345.64	548,371.71	1,054,782.00	716,019.00	EOM 09302021
308 Beginning Balances	967,563.33	31,342.28	39,345.64	548,371.71	1,054,782.00	716,019.00	
318 34 00 00 REET- 1st Quarter Per	523,924.84	443,196.97	551,679.14	496,965.96	400,000.00	500,000.00	AMG
310 Taxes	523,924.84	443,196.97	551,679.14	496,965.96	400,000.00	500,000.00	
334 03 80 10 State Grant From Transportation Improvement Board	0.00	0.00	0.00	0.00	0.00	0.00	
337 00 03 10 LIFT-Local Grants,Entitlements & Other Payments	0.00	0.00	1,400,000.00	0.00	0.00	1,000,000.00	For Kramer PW Overpass - LIFT Reimb
330 Intergovernmental Revenues	0.00	0.00	1,400,000.00	0.00	0.00	1,000,000.00	
361 11 03 10 Investment Interest	14,854.11	1,823.18	4,068.28	505.02	3,000.00	700.00	AMG
361 Investment Interest	14,854.11	1,823.18	4,068.28	505.02	3,000.00	700.00	
397 00 03 10 Transfer In Frm Harvard Rd Mitigation Fund	75,000.00	0.00	0.00	0.00	0.00	0.00	
397 76 03 01 Transfer In General Fund	0.00	291,000.00	0.00	0.00	0.00	0.00	
397 Transfers In	75,000.00	291,000.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	1,581,342.28	767,362.43	1,995,093.06	1,045,842.69	1,457,782.00	2,216,719.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
558 70 41 05 Spokane River Distr Redevelopment Area	150,000.00	0.00	42,500.00	0.00	100,000.00	25,000.00	LIFT match for 2022
040 Services	150,000.00	0.00	42,500.00	0.00	100,000.00	25,000.00	
558 Planning & Community Development	150,000.00	0.00	42,500.00	0.00	100,000.00	25,000.00	
594 18 60 00 Capital Expenditures/Expenses-Centralized/General Services	0.00	0.00	0.00	69,591.38	327,700.00	0.00	HVAC Project Complete. No Budget for 2022.

5 YEAR BUDGET COMPARISON

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310 REET 1 Capital Projects Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
594 76 61 15 Orchard Park-Land	0.00	3,813.53	0.00	0.00	0.00	0.00	
594 76 62 05 Capital Expenditures - Buildings & Structures	0.00	0.00	0.00	0.00	0.00	0.00	Pavillion Park Irrigation Imp Project complete in 2021.
594 76 63 09 Capital Expenditures - Other Improvements	0.00	432,344.78	33,131.49	177,330.05	65,000.00	0.00	Pavillion Park Irrigation imp completed in 2021.
595 30 60 00 Capital Expenditures/Expenses - Project Development	0.00	89,509.92	0.00	0.00	0.00	100,000.00	Project Development for unforeseen or emergency repairs CFP
595 30 60 02 Capital Expenditures Kramer Pkwy Partial Reconstruction Proj	0.00	0.00	0.00	0.00	0.00	1,520,000.00	CFP A-12 Kramer PW reconstruc
595 61 60 00 Capital Expenditures/Expenses-Sidewalks	0.00	202,348.56	9,655.86	3,547.50	200,000.00	200,000.00	\$150K CFP 28; \$50K annual allotment for sidewalk repairs CFP?
060 Captial Outlays	0.00	728,016.79	42,787.35	250,468.93	592,700.00	1,820,000.00	
594 Capital Expenditures	0.00	728,016.79	42,787.35	250,468.93	592,700.00	1,820,000.00	
597 76 03 10 Transfer Out Orchard Park	1,400,000.00	0.00	16,500.00	0.00	0.00	0.00	
597 50 03 10 Transfer Out Henry Rd Proj Frm Mission To Appleyway	0.00	0.00	1,344,934.00	0.00	0.00	0.00	
050 Intergovernmental Services and Other	0.00	0.00	1,344,934.00	0.00			
597 Transfers Out	1,400,000.00	0.00	1,361,434.00	0.00	0.00	0.00	
508 31 03 10 Ending Restricted Cash And Investments	0.00	0.00	0.00	0.00	765,082.00	371,719.00	
999 Ending Balance	0.00	0.00	0.00	0.00	765,082.00	371,719.00	
TOTAL EXPENDITURES:	1,550,000.00	728,016.79	1,446,721.35	250,468.93	1,457,782.00	2,216,719.00	
FUND GAIN/LOSS:	31,342.28	39,345.64	548,371.71	795,373.76	0.00	0.00	

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 15,643	\$ 237,811	\$ 1,855,981	\$ 2,028,200	9%
Taxes-REET 2nd Quarter Percent	443,197	551,679	400,000	500,000	25%
LIFT-Local Grants, Entitlements & Other Payments	-	1,400,000.00	-	-	#DIV/0!
Interest & Other Earnings	2,326	5,491	5,000	2,400	-52%
Special Capital Projects Fund Total Resources	\$ 461,166	\$ 2,194,981	\$ 2,260,981	\$ 2,530,600	12%

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
LIFT Match	\$ -	\$ 42,500	\$ 100,000	\$ 25,000	-75%
Capital Outlay	223,356	193,834	1,869,300	1,881,500	1%
Transfer Out Orchard Par Fund Balance	-	-	-	-	#DIV/0!
	-	-	291,681	624,100	114%
Special Capital Projects Fund Total Uses	\$ 223,356	\$ 236,334	\$ 2,260,981	\$ 2,530,600	12%

Notes

LIFT Match \$25K for 2022 LIFT Match

Capital Outlay \$1M for Public Works Yard. \$650K for Legacy Ridge Country Vista
Intersection Improvements. \$151K for Assesst Mgt Impr.

5 YEAR BUDGET COMPARISON

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311 REET 2 Special Capital Projects Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
597 Transfers Out	1,400,000.00	0.00	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	291,681.00	624,100.00	
999 Ending Balance	0.00	0.00	0.00	0.00	291,681.00	624,100.00	
TOTAL EXPENDITURES:	1,550,000.00	223,355.69	236,333.91	425,106.68	2,260,981.00	2,530,600.00	
FUND GAIN/LOSS:	15,643.21	237,810.52	1,958,647.02	2,032,324.08	0.00	0.00	

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 179,833	\$ 93,909	\$ 269,228	\$ 364,137	35%
Grant(s)	221,281	332,270	-	-	#DIV/0!
Interest & Other Earnings	2,777	333	500	400	-20%
Other Financing Sources, Transfer-In	300,000	400,000	200,000	-	-100%
Street Capital Projects Fund Total Resources	\$ 703,891	\$ 826,513	\$ 469,728	\$ 364,537	-22%

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 1,640	\$ -	\$ -	\$ -	#DIV/0!
Benefits	153	-	-	-	#DIV/0!
Professional Services	277,148	17,521	-	-	#DIV/0!
Transfer Out Harvard Rd Bridge	-	3,784	-	-	#DIV/0!
Capital Outlay	331,040	442,096	85,000	225,000	165%
Fund Balance	-	-	384,728	139,537	-64%
Street Capital Projects Fund Total Uses	\$ 609,981	\$ 463,401	\$ 469,728	\$ 364,537	-22%

Notes

Capital Outlay

Inc CFP 17 Country Vista/Appleway intersection improvements \$40K for Design.
\$50K for other improvements. \$135K for Country Vista rebuild design.

5 YEAR BUDGET COMPARISON

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312 Street Capital Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 03 12 Beginning Assigned Cash And Investments	0.00	0.00	93,909.45	363,111.63	269,228.00	364,137.00	EOM 09302021
308 80 03 12 Unreserved Beginning Cash/Investments	66,223.11	179,832.61	0.00	0.00	0.00	0.00	
308 Beginning Balances	66,223.11	179,832.61	93,909.45	363,111.63	269,228.00	364,137.00	
334 03 80 12 State Grant From Transportation Improvement Board (TIB)	402,934.50	221,280.52	332,270.23	712.25	0.00	0.00	NB
330 Intergovernmental Revenues	402,934.50	221,280.52	332,270.23	712.25	0.00	0.00	
361 11 03 12 Investment Interest	3,143.03	2,777.37	332.90	312.40	500.00	400.00	AMG
361 Investment Interest	3,143.03	2,777.37	332.90	312.40	500.00	400.00	
397 42 03 00 Transfer In From Harvard Road Bridge Widening Fund	0.00	0.00	0.00	18,683.22	0.00	0.00	
397 42 03 12 Transfer In	400,000.00	300,000.00	400,000.00	0.00	200,000.00	0.00	NB
397 Transfers In	400,000.00	300,000.00	400,000.00	18,683.22	200,000.00	0.00	
TOTAL REVENUES:	872,300.64	703,890.50	826,512.58	382,819.50	469,728.00	364,537.00	
542 50 10 00 Salaries And Wages-Harvard Rd Bridge Overlay Project	0.00	1,640.00	0.00	0.00	0.00	0.00	
010 Salaries and Wages	0.00	1,640.00	0.00	0.00	0.00	0.00	
542 50 20 01 Social Security And Medicare-Harvard Rd Bridge Overlay Project	0.00	125.46	0.00	0.00	0.00	0.00	
542 50 23 02 Labor And Industries-Harvard Rd Bridge Overlay Project	0.00	25.11	0.00	0.00	0.00	0.00	
542 50 24 00 Paid Family And Medical Leave-Harvard Rd Bridge Overlay	0.00	2.41	0.00	0.00	0.00	0.00	
020 Personnel Benefits	0.00	152.98	0.00	0.00	0.00	0.00	
542 50 40 00 Structures-Harvard Rd Bridge Overlay Project	0.00	277,148.49	17,520.75	0.00	0.00	0.00	
040 Services	0.00	277,148.49	17,520.75	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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312 Street Capital Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
542 Streets - Maintenance	0.00	278,941.47	17,520.75	0.00	0.00	0.00	
595 30 10 05 Capital Expenditures-Roadway Salaries & Wages	2,535.00	0.00	3,180.00	0.00	0.00	0.00	
595 30 10 06 Capital Expenditures-Roadway Overtime	0.00	0.00	270.00	0.00	0.00	0.00	
010 Salaries and Wages	2,535.00	0.00	3,450.00	0.00			
595 30 20 01 Capital Expenditures-Roadway Social Security & Medicare	1,017.07	0.00	263.93	0.00	0.00	0.00	
595 30 23 02 Capital Expenditures-Roadway Labor & Industries	195.84	0.00	65.03	0.00	0.00	0.00	
595 30 24 05 Paid Family And Medical Leave	0.00	0.00	4.67	0.00	0.00	0.00	
595 30 24 06 Paid Family And Medical Leave	0.00	0.00	0.40	0.00	0.00	0.00	
020 Personnel Benefits	1,212.91	0.00	334.03	0.00			
595 30 60 02 Capital Expenditures-Roadway LL Rd Maint Sprague Ave To CV Dr	0.00	0.00	389,575.65	0.00	0.00	0.00	
595 30 60 03 Capital Expenditures-Roadway Country Vista W City Limits to LL Rd	0.00	0.00	0.00	0.00	0.00	135,000.00	CFP 16 Design
595 30 63 01 Roads/Streets Const. & Other Infrastructure - Other Improvements	412,967.81	331,039.58	52,520.52	0.00	50,000.00	90,000.00	Inc CFP 17 Country Vista/Appleway intersection improvements \$40K for Design. \$50K for other improvements.
595 30 63 03 Liberty Lake Road Project	95,752.31	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	0.00	Defer from 2021 to 2023
060 Captial Outlays	508,720.12	331,039.58	442,096.17	0.00	85,000.00	225,000.00	
594 Capital Expenditures	512,468.03	331,039.58	445,880.20	0.00	85,000.00	225,000.00	
597 42 03 99 Transfer Out Harvard Road Bridge Widening Fund	180,000.00	0.00	0.00	0.00	0.00	0.00	
597 Transfers Out	180,000.00	0.00	0.00	0.00	0.00	0.00	
508 51 03 12 Ending Assigned Cash And Investments	0.00	0.00	0.00	0.00	384,728.00	139,537.00	

5 YEAR BUDGET COMPARISON

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312 Street Capital Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
999 Ending Balance	0.00	0.00	0.00	0.00	384,728.00	139,537.00	
TOTAL EXPENDITURES:	692,468.03	609,981.05	463,400.95	0.00	469,728.00	364,537.00	
FUND GAIN/LOSS:	179,832.61	93,909.45	363,111.63	382,819.50	0.00	0.00	

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 8,877	#DIV/0!
Transfers In	-	1,344,934	364,000	2,291,123	529%
LIFT, Grants, Other Entitlements	-	-	-	-	#DIV/0!
Kramer Rd Project Fund Total Resources	\$ -	\$ 1,344,934	\$ 364,000	2,300,000	532%

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Professional Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital Outlay	-	\$ 1,309,954	\$ 364,000.00	\$ 2,300,000.00	532%
Fund Balance	-	-	-	-	#DIV/0!
Kramer Rd Project Fund Total Uses	\$ -	\$ 1,309,954	\$ 364,000	\$ 2,300,000	532%

Notes

Capital Outlay

Remaining Obligation to WSDOT for project. To be reimbursed by LIFT

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 457,408	\$ 181,972	\$ 257,434	\$ 414,373	61%
State Grant	-	303,641	268,019	-	-100%
Charges For Services	150,266	184,035	175,000	265,000	51%
Interest & Other Earnings	11,488	1,405	2,000	170	-92%
Other Financing Sources, Transfer-In	-	-	-	-	#DIV/0!
Harvard Road Mitigation Fund Total Resources	\$ 619,163	\$ 671,054	\$ 702,453	\$ 679,543	-3%

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
LIFT Match	212,623	75,000	90,000	90,000	0%
Capital Outlay	224,567	535,302	385,000	-	-100%
Transfer-Out	-	-	-	-	#DIV/0!
Fund Balance	-	-	227,453	589,543	159%
Harvard Road Mitigation Fund Total Uses	\$ 437,190	\$ 610,302	\$ 702,453	\$ 679,543	-3%

Notes

LIFT MATCH \$90K

5 YEAR BUDGET COMPARISON

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320 Harvard Road Mitigation Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 10 03 20 Reserved Beginning Cash/Investments	303,695.22	457,408.47	0.00	0.00	0.00	0.00	
308 41 03 20 Beginning Committed Cash And Investments	0.00	0.00	181,972.23	60,751.32	257,434.00	414,373.00	EOM 09302021
308 Beginning Balances	303,695.22	457,408.47	181,972.23	60,751.32	257,434.00	414,373.00	
334 03 80 20 State Grant From Transportation Improvement Board (TIB)	0.00	0.00	303,641.44	261,633.56	268,019.00	0.00	NB
330 Intergovernmental Revenues	0.00	0.00	303,641.44	261,633.56	268,019.00	0.00	
345 84 00 01 Interchange Work 44%	97,266.66	66,117.40	80,975.55	125,282.50	75,000.00	90,000.00	AMG
345 84 00 02 All Other Projects 56%	123,793.52	84,148.98	103,059.37	159,450.21	100,000.00	175,000.00	AMG
340 Charges For Services	221,060.18	150,266.38	184,034.92	284,732.71	175,000.00	265,000.00	
361 11 03 20 Investment Interest	7,653.07	11,487.79	1,404.98	139.73	2,000.00	170.00	AMG
361 Investment Interest	7,653.07	11,487.79	1,404.98	139.73	2,000.00	170.00	
TOTAL REVENUES:	532,408.47	619,162.64	671,053.57	607,257.32	702,453.00	679,543.00	
558 70 41 01 Spokane River Distr Redevelopment Area	0.00	212,623.21	75,000.00	0.00	90,000.00	90,000.00	LIFT match RJ/AMG
040 Services	0.00	212,623.21	75,000.00	0.00	90,000.00	90,000.00	
519 General Government Services	0.00	212,623.21	75,000.00	0.00	90,000.00	90,000.00	
040 Services	0.00	0.00	0.00	0.00			
581 20 00 00 Interfund Loan Disbursements - Other Costs Allocations	0.00	0.00	0.00	0.00	0.00	0.00	NB
595 30 63 00 Capital Expenditures/Expenses-Roadway	0.00	1,851.64	85,046.25	13,463.22	0.00	0.00	NB
595 50 63 00 Capital Expenditures/Expenses - Harvard Rd Bridge	0.00	10,370.00	2,817.63	3,420.86	0.00	0.00	
595 64 60 00 Capital Expenditures/Expenses-Appleway Madson Signal	0.00	212,345.56	213,455.71	0.00	0.00	0.00	

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320 Harvard Road Mitigation Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
595 64 60 01 Capital Expenditures/Expenses-Signal Ridgeline HS Entrance	0.00	0.00	233,982.66	174,826.48	385,000.00	0.00	
060 Captial Outlays	0.00	224,567.20	535,302.25	191,710.56	385,000.00		
594 Capital Expenditures	0.00	224,567.20	535,302.25	191,710.56	385,000.00	0.00	
597 00 03 10 Transfer Out To REET 1	75,000.00	0.00	0.00	0.00	0.00	0.00	
597 Transfers Out	75,000.00	0.00	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	227,453.00	589,543.00	AMG
999 Ending Balance	0.00	0.00	0.00	0.00	227,453.00	589,543.00	
TOTAL EXPENDITURES:	75,000.00	437,190.41	610,302.25	191,710.56	702,453.00	679,543.00	
FUND GAIN/LOSS:	457,408.47	181,972.23	60,751.32	415,546.76	0.00	0.00	

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 124,029	\$ 94,918	\$ 95,507	\$ 95,627	0%
Interest & Other Earnings	2,829	627	1,000	110	-89%
Other Financing Sources, Transfer-in	-	-	17,950	19,295	7%
Library Capital Fund Total Resources	\$ 126,858	\$ 95,545	\$ 114,457	\$ 115,032	1%

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Capital Outlay	\$ 31,940	\$ -	\$ -	\$ 100,000	#DIV/0!
Fund Balance	-	-	114,457	15,032	-87%
Library Capital Fund Total Uses	\$ 31,940	\$ -	\$ 114,457	\$ 115,032	1%

Notes

Capital Outlay

Library Facilities Upgrades. Addt monies from Library in General Fund to assist with the costs.

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 351,155	\$ 341,120	\$ 274,557	\$ 275,630	0%
Interest & Other Earnings	8,155	2,115	3,000	320	-89%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Capital Fund Total Resources	\$ 359,310	\$ 343,235	\$ 277,557	\$ 275,950	-1%

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Professional Services	\$ 18,191	\$ -	\$ -	\$ -	#DIV/0!
Capital Outlays	\$ -	\$ 67,843	\$ -	\$ -	#DIV/0!
Fund Balance	-	-	277,557	275,950	-1%
Capital Fund Total Uses	\$ 18,191	\$ 67,843	\$ 277,557	\$ 275,950	-1%

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	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 58,997	\$ 60,367	\$ 57,487	\$ 57,561	0%
Interest & Other Earnings	1,370	397	600	65	-89%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Police Capital Fund Total Resources	\$ 60,367	\$ 60,764	\$ 58,087	\$ 57,626	-1%

**Police Capital Fund Uses
Capital Project Fund 334**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Capital Outlay	\$ -	\$ 3,253	\$ 56,894	\$ 57,626	1%
Fund Balance	-	-	1,193	-	-100%
Police Capital Fund Total Uses	\$ -	\$ 3,253	\$ 58,087	\$ 57,626	-1%

Notes

Capital Outlay Police Capital Needs such as vehicles and equipment.

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 88,880	\$ 90,945	\$ 91,509	\$ 91,627	0%
Interest & Other Earnings	2,064	603	1,000	100	-90%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Police Capital Fund Total Resources	\$ 90,945	\$ 91,547	\$ 92,509	\$ 91,727	-1%

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Capital Outlay	-	-	-	-	#DIV/0!
Fund Balance	-	-	92,509	91,727	-1%
Police Capital Fund Total Uses	\$ -	\$ -	\$ 92,509	\$ 91,727	-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 originated from the General Fund.

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 76,548	\$ 103,530	\$ 104,171	\$ 104,306	0%
Interest & Other Earnings	1,981	686	1,000	120	-88%
Other Financing Sources, Transfer-in	25,000	-	25,000	25,000	0%
Underground Utility Capital Fund Total Resources	\$ 103,530	\$ 104,216	\$ 130,171	\$ 129,426	-1%

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fund Balance	-	-	130,171	129,426	-1%
Underground Utility Capital Fund Total Resources	\$ -	\$ -	\$ 130,171	\$ 129,426	-1%

Notes

No Transfer in 2020 due to COVID. Monies are to be used to assist with undergrounding utilities.

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 134,416	\$ 137,538	\$ 138,391	\$ 115,721	-16%
Interest & Other Earnings	3,122	912	1,500	140	-91%
Other Financing Sources, Transfer-in	-	-	-	9,139	#DIV/0!
Police Capital Fund Total Resources	\$ 137,538	\$ 138,450	\$ 139,891	\$ 125,000	-11%

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 125,000	\$ 125,000	0%
Fund Balance	-	-	14,891	-	-100%
Police Capital Fund Total Uses	\$ -	\$ -	\$ 139,891	\$ 125,000	-11%

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. In 2021, this fund was used for the netting damage from the wind storm at Trailhead. Staff recommends keeping this fund balance at \$125K

TRAILHEAD IMPROVEMENTS PROJECT FUND
Capital Project Fund 338

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other Earnings	-	-	-	30	#DIV/0!
Other Financing Sources, Transfer-in	-	-	-	8,000,000	#DIV/0!
Trailhead Improvements Fund Total Resources	\$ -	\$ -	\$ -	\$ 8,000,030	#DIV/0!

TRAILHEAD IMPROVEMENTS PROJECT FUND
Capital Project Fund 338

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ 8,000,030	#DIV/0!
Fund Balance	-	-	-	-	#DIV/0!
Trailhead Improvements Fund Total Uses	\$ -	\$ -	\$ -	\$ 8,000,030	#DIV/0!

Notes

Capital Outlay

Trailhead Project. While the project may take more than one year, the budget identifies the total project in 2022. In future years, there will be a carry forward on whatever may be remaining.

**Stormwater Utility Fund Resources
Enterprise Fund 410**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 115,378	\$ 128,726	\$ 128,310	\$ 133,184	4%
Stormwater Utility Revenue	80,202	77,461	80,000	80,000	0%
WA ST Dept Of Ecology	-	-	93,750	93,750	0%
Interest & Other Earnings	2,658	831	1,500	160	-89%
Stormwater Utility Fund Total Resources	\$ 198,237	\$ 207,019	\$ 303,560	\$ 307,094	1%

**Stormwater Utility Fund Uses
Enterprise Fund 410**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 1,757	\$ 8,175	\$ 30,156	\$ 32,473	8%
Benefits	1,531	4,222	12,668	16,990	0%
Supplies	3,266	6,927	12,000	12,500	4%
Professional Services	58,733	49,149	192,000	168,000	-13%
Debt Service	3,065	3,186	4,471	-	-100%
Debt Svc-Interest & Related Costs	1,159	1,038	-	-	#DIV/0!
Capital Outlays	-	-	5,000	35,000	600%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Fund Balance	-	-	47,265	42,131	-11%
Stormwater Utility Fund Total Uses	\$ 69,511	\$ 72,697	\$ 303,560	\$ 307,094	1%

Notes

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

Capital Outlays New Truck

Professional Services Includes \$100K for Stormwater Mgt Plan.

WA ST Dept Of Ecology Grant to pay for Stormwater Mgt Plan.

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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410 Stormwater Utility Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 10 04 10 Reserved Beginning Balance	134,225.05	115,378.04	0.00	0.00	0.00	0.00	
308 41 04 10 Beginning Committed Cash And Investments	0.00	0.00	128,726.22	134,322.29	128,310.00	133,184.00	EOM 09302021
308 Beginning Balances	134,225.05	115,378.04	128,726.22	134,322.29	128,310.00	133,184.00	
311 10 04 10 Stormwater Utility Rev	77,543.96	80,201.59	77,461.43	56,063.78	80,000.00	80,000.00	NC
310 Taxes	77,543.96	80,201.59	77,461.43	56,063.78	80,000.00	80,000.00	
334 00 00 01 Washington State Department Of Ecology	0.00	0.00	0.00	0.00	93,750.00	93,750.00	Carryover from 2021.
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	93,750.00	93,750.00	
361 11 04 10 Investment Interest	2,116.16	2,657.60	831.47	122.68	1,500.00	160.00	AMG
361 Investment Interest	2,116.16	2,657.60	831.47	122.68	1,500.00	160.00	
TOTAL REVENUES:	213,885.17	198,237.23	207,019.12	190,508.75	303,560.00	307,094.00	
040 Services	0.00	0.00	0.00	0.00			
542 67 10 00 Salaries & Wages-Stormwater Maintenance	6,639.41	1,757.14	8,175.31	2,632.28	28,156.00	30,473.00	Inc 3% COLA,CDL pay
542 67 10 01 Overtime-Stormwater Maintenance	320.56	0.00	0.00	175.73	2,000.00	2,000.00	
010 Salaries and Wages	6,959.97	1,757.14	8,175.31	2,808.01	30,156.00	32,473.00	
542 67 20 01 Social Security/Medicare-Stormwater Maintenance	218.26	25.99	273.55	39.31	738.00	772.00	
542 67 21 05 Retirement-Stormwater Maintenance	889.39	222.92	1,038.77	355.16	3,912.00	4,141.00	
542 67 22 04 Medical/Life/LTD-Stormwater Maintenance	1,222.13	482.34	878.57	873.56	5,047.00	9,104.00	
542 67 23 02 Labor And Industries-Stormwater Maintenance	245.21	47.10	369.05	94.23	1,126.00	1,125.00	
542 67 24 00 Paid Family And Medical Leave-Stormwater Maintenance	0.00	2.58	12.02	3.88	0.00	0.00	
542 67 24 01 Paid Family And Medical Leave-Stormwater Maintenance	0.00	0.00	0.00	0.26	45.00	48.00	
542 67 28 06 HRA VEBA-Stormwater Maintenance	1,125.00	750.00	1,650.00	1,668.00	1,800.00	1,800.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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410 Stormwater Utility Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
020 Personnel Benefits	3,699.99	1,530.93	4,221.96	3,034.40	12,668.00	16,990.00	
542 40 31 00 Drainage Supplies	5,484.43	2,939.57	4,621.22	3,228.82	8,000.00	8,000.00	NC SW
542 61 31 00 Sidewalks Supplies	0.00	0.00	0.00	572.34	0.00	500.00	Incr for sidewalk panels. SW
542 64 31 01 Traffic Control Devices Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	NC SW
542 70 31 00 Roadside Supplies	1,848.41	326.17	1,486.63	571.93	0.00	1,000.00	AMG
542 70 32 00 Roadside Fuel Consumed	13.44	0.00	818.72	0.00	1,000.00	1,000.00	NC SW
553 60 31 01 Weed Control Supplies	0.00	0.00	0.00	0.00	2,000.00	1,000.00	Decr-no use. SW
030 Supplies	7,346.28	3,265.74	6,926.57	4,373.09	12,000.00	12,500.00	
542 30 41 00 Roadway - Professional Services	0.00	0.00	0.00	231.59	0.00	500.00	AMG
542 30 47 00 Roadway - Utilities-Elec/Gas,Wtr/Swr,Trsh	22,303.96	19,177.92	22,296.62	26,752.51	20,000.00	20,000.00	NC
542 40 40 00 Drainage-Professional Services Stormwater Master Plan	0.00	0.00	0.00	0.00	125,000.00	100,000.00	CFP 24
542 40 41 00 Drainage-Professional Services	5,212.00	11,749.85	2,999.94	9,201.35	10,000.00	10,000.00	NC SW
542 61 41 00 Sidewalks Professional Services	0.00	0.00	0.00	402.93	0.00	500.00	AMG
542 67 41 01 Street Cleaning - Professional Services	17,407.68	25,749.15	23,353.84	17,617.24	35,000.00	35,000.00	NC SW
542 90 41 02 Maint Admin & Overhead Professional Services	0.00	2,056.41	498.72	0.00	2,000.00	2,000.00	No Change SW
040 Services	44,923.64	58,733.33	49,149.12	54,205.62	192,000.00	168,000.00	
542 Streets - Maintenance	62,929.88	65,287.14	68,472.96	64,421.12	246,824.00	229,963.00	
030 Supplies	0.00	0.00	0.00	0.00			
591 31 70 00 Debt Repayment-Storm Drainage Utilities	4,223.87	3,064.98	3,186.05	0.00	4,471.00	0.00	
070 Debt Service	4,223.87	3,064.98	3,186.05	0.00	4,471.00		
592 31 80 00 Interest And Other Debt Service Cost-Storm Drainage Utilities	0.00	1,158.89	1,037.82	0.00	0.00	0.00	
080 Debt Service: Interest and Related Cost	0.00	1,158.89	1,037.82	0.00			

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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410 Stormwater Utility Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
591 Debt Service	4,223.87	4,223.87	4,223.87	0.00	4,471.00	0.00	
594 42 64 01 Capital Expenditures -Furniture,Computers&Equip	31,353.38	0.00	0.00	54.87	5,000.00	35,000.00	Incr-new pickups.SW
060 Captial Outlays	31,353.38	0.00	0.00	54.87	5,000.00	35,000.00	
594 Capital Expenditures	31,353.38	0.00	0.00	54.87	5,000.00	35,000.00	
508 41 04 10 Ending Committed Cash And Investments	0.00	0.00	0.00	0.00	47,265.00	42,131.00	
999 Ending Balance	0.00	0.00	0.00	0.00	47,265.00	42,131.00	
TOTAL EXPENDITURES:	98,507.13	69,511.01	72,696.83	64,475.99	303,560.00	307,094.00	
FUND GAIN/LOSS:	115,378.04	128,726.22	134,322.29	126,032.76	0.00	0.00	

**Aquifer Protection Fund Resources
Enterprise Fund 411**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 214,967	\$ 243,795	\$ 250,949	\$ 281,656	12%
Real & Personal Property Taxes- Aquifer Protection	53,020	49,644	45,000	45,000	0%
WA ST Dept Of Ecology	-	-	93,750	93,750	0%
Interest & Other Earnings	4,986	1,563	2,500	300	-88%
Aquifer Protection Fund Total Resources	\$ 272,973	\$ 295,002	\$ 392,199	\$ 420,706	7%

**Aquifer Protection Fund Uses
Enterprise Fund 411**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ 30,156	\$ 32,473	8%
Benefits	750	1,650	12,668	16,990	34%
Professional Services	28,428	24,383	165,000	140,000	-15%
Capital Outlays	-	-	-	-	#DIV/0!
Fund Balance	-	-	184,375	231,243	25%
Aquifer Protection Fund Total Uses	\$ 29,178	\$ 26,033	\$ 392,199	\$ 420,706	7%

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 \$100K for Stormwater Mgt Plan.

**WA ST Dept Of
Ecology**

Grant to pay for Stormwater Mgt Plan

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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411 Aquifer Protection Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 10 04 11 Reserved Beginning Cash/Investments	165,288.59	214,967.21	0.00	0.00	0.00	0.00	
308 31 04 11 Beginning Committed Cash And Investments	0.00	0.00	243,794.85	268,969.61	250,949.00	281,656.00	EOM 09302021
308 Beginning Balances	165,288.59	214,967.21	243,794.85	268,969.61	250,949.00	281,656.00	
311 10 04 11 Real & Personal Property Taxes-Aquifer Protection	50,230.44	53,019.73	49,644.42	29,014.31	45,000.00	45,000.00	NC AMG
310 Taxes	50,230.44	53,019.73	49,644.42	29,014.31	45,000.00	45,000.00	
334 00 00 02 Washington State Department Of Ecology	0.00	0.00	0.00	0.00	93,750.00	93,750.00	Carryover from 2021.
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	93,750.00	93,750.00	
361 11 04 11 Investment Interest	3,489.74	4,986.06	1,563.18	223.47	2,500.00	300.00	AMG
360 Miscellaneous Revenue	3,489.74	4,986.06	1,563.18	223.47	2,500.00	300.00	
TOTAL REVENUES:	219,008.77	272,973.00	295,002.45	298,207.39	392,199.00	420,706.00	
040 Services	0.00	0.00	0.00	0.00			
542 40 10 00 Drainage Salaries & Wages	0.00	0.00	0.00	112.89	28,156.00	30,473.00	Inc 3% COLA,CDL pay
542 40 10 01 Drainage Overtime	0.00	0.00	0.00	0.00	2,000.00	2,000.00	Per JC
010 Salaries and Wages	0.00	0.00	0.00	112.89	30,156.00	32,473.00	
542 40 20 01 Drainage Social Security & Medicare	0.00	0.00	0.00	1.61	738.00	772.00	
542 40 21 05 Drainage Retirement	0.00	0.00	0.00	14.39	3,912.00	4,141.00	
542 40 22 04 Drainage Medical/Life/LTD	0.00	0.00	0.00	17.91	5,047.00	9,104.00	
542 40 23 02 Drainage Labor & Industries	0.00	0.00	0.00	4.62	1,126.00	1,125.00	
542 40 24 00 Drainage Paid Family And Medical Leave	0.00	0.00	0.00	0.17	45.00	48.00	
542 40 28 06 Drainage HRA VEBA	375.00	750.00	1,650.00	1,668.00	1,800.00	1,800.00	
020 Personnel Benefits	375.00	750.00	1,650.00	1,706.70	12,668.00	16,990.00	
542 40 40 01 Drainage-Professional Services Stormwater Master Plan	0.00	0.00	0.00	0.00	125,000.00	100,000.00	CFP 24 - Carryover from 2021
542 40 41 01 Drainage-Professional Services	3,666.56	28,428.15	24,382.84	14,797.51	40,000.00	40,000.00	NC SW

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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411 Aquifer Protection Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
040 Services	3,666.56	28,428.15	24,382.84	14,797.51	165,000.00	140,000.00	
542 Streets - Maintenance	4,041.56	29,178.15	26,032.84	16,617.10	207,824.00	189,463.00	
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	184,375.00	231,243.00	
999 Ending Balance	0.00	0.00	0.00	0.00	184,375.00	231,243.00	
TOTAL EXPENDITURES:	4,041.56	29,178.15	26,032.84	16,617.10	392,199.00	420,706.00	
FUND GAIN/LOSS:	214,967.21	243,794.85	268,969.61	281,590.29	0.00	0.00	

Golf Operations Fund Resources
Enterprise Fund 420

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 153,362	\$ 167,616	\$ 359,810	\$ 651,330	81%
Charges for Services	572,746	625,659	461,200	573,700	24%
Other- Miscellaneous Revenues (includes equipment rentals)	108,909	111,425	96,950	113,400	17%
Interest & Other Earnings	1,298	595	500	330	-34%
Non Revenues	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	-	-	-	-	
Golf Operations Fund Total Resources	\$ 836,315	\$ 905,294	\$ 918,460	\$ 1,338,760	46%

Golf Operations Fund Uses
Enterprise Fund 420

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Salaries & Wages	\$ 155,757	\$ 174,950	\$ 166,116	\$ 233,304	40%
Benefits	52,361	38,373	56,995	93,790	65%
Supplies	179,610	155,312	151,800	159,800	5%
Services & Charges	187,996	145,679	140,500	170,500	21%
Capital Outlays	92,976	38,489	70,000	97,350	39%
Other Financing Uses, Transfers-Out	-	-	-	-	
Fund Balance	-	-	333,049	584,016	75%
Golf Operations Fund Total Uses	\$ 668,700	\$ 552,803	\$ 918,460	\$ 1,338,760	46%

Notes

Capital Outlays Fleet Equipment

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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420 Golf Operations Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 10 04 20 Golf Cash Drawer Reserved	400.00	400.00	0.00	0.00	0.00	0.00	
308 41 04 20 Golf Cash Drawer Committed	0.00	0.00	400.00	352,491.66	400.00	400.00	
308 51 04 20 Beginning Assigned Cash And Investments	0.00	0.00	167,215.55	0.00	359,410.00	650,930.00	EOM 09302021
308 80 04 20 Unreserved Beginning Cash/Investments	84,140.95	152,962.19	0.00	0.00	0.00	0.00	
308 Beginning Balances	84,540.95	153,362.19	167,615.55	352,491.66	359,810.00	651,330.00	
341 70 00 00 Pro Shop Sales	63,175.40	67,054.63	72,161.97	97,876.11	58,000.00	61,000.00	
341 70 00 01 Event Credit Deposits/Redeemed	0.00	17,292.10	197.26	8,073.02	0.00	0.00	NB
347 30 00 03 Season Passes	24,945.20	23,106.32	26,713.30	20,769.28	24,000.00	24,000.00	NC
347 30 00 04 Green Fees	221,376.89	255,464.31	302,741.86	365,299.36	220,000.00	290,000.00	
347 30 00 05 Gift Card Purchase/Redeemed	0.00	7,758.00	4,414.36	1,758.13	0.00	0.00	NB
347 30 00 06 Lesson & Clinic Fees	9,488.18	12,790.81	13,538.08	30,652.37	11,000.00	20,000.00	
347 30 00 07 Driving Range Fees	113,562.44	116,767.06	146,936.19	140,478.01	100,000.00	125,000.00	
347 30 00 08 Golf Cart Trail Fees	2,459.99	1,756.52	2,520.34	2,692.91	2,000.00	2,500.00	
347 30 00 09 Promo Card Purchase/Redeemed	0.00	23,353.00	0.00	1,461.10	0.00	0.00	NB
347 30 00 10 School Driving Range Fees	1,240.80	1,240.42	1,239.66	0.00	1,200.00	1,200.00	NC
347 30 00 11 Tax Collected On Sales	0.00	46,163.05	55,195.71	64,871.04	45,000.00	50,000.00	AMG
340 Charges For Services	436,248.90	572,746.22	625,658.73	733,931.33	461,200.00	573,700.00	
361 40 04 20 Interest - Checking	20.01	0.00	0.00	0.00	0.00	0.00	
362 00 00 00 Golf Club Rentals	1,782.86	2,380.37	264.48	3,684.23	2,200.00	2,700.00	
362 00 00 01 Pull Cart Fees	4,305.60	3,994.23	6,609.60	7,380.72	3,500.00	4,500.00	
362 00 00 02 Golf Cart Rental Fees	38,737.74	47,494.51	59,160.99	85,553.69	42,000.00	55,000.00	
362 00 00 03 Restaurant Lease	38,000.00	42,000.00	38,500.00	38,500.00	42,000.00	42,000.00	
362 00 00 06 Finn Scooter Rental	0.00	734.00	2,218.00	2,120.00	2,000.00	2,000.00	NC
362 00 00 07 Restaurant Lease Avista	0.00	5,481.19	4,611.67	4,869.00	5,000.00	7,000.00	
362 00 00 08 Restaurant Lease Leasehold Excise Tax	0.00	6,163.20	0.00	0.00	0.00	0.00	
369 81 04 20 Cash Overages/Shortage	0.00	28.00	0.00	1,665.18	0.00	0.00	NB
369 91 00 01 Other Miscellaneous Revenue	286.79	633.53	60.45	109.73	250.00	200.00	
360 Miscellaneous Revenue	83,133.00	108,909.03	111,425.19	143,882.55	96,950.00	113,400.00	
361 11 04 20 Investment Interest	962.48	1,297.85	594.92	249.88	500.00	330.00	AMG
361 Investment Interest	962.48	1,297.85	594.92	249.88	500.00	330.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 09:39:02 Date: 10/16/2021

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420 Golf Operations Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
389 30 04 20 Gift Certificate Purchase	6,808.00	0.00	0.00	0.00	0.00	0.00	
389 30 04 21 Expense Reimbursement	5,725.93	0.00	0.00	0.00	0.00	0.00	
389 30 04 22 Promo Cards (punch Cards)	17,355.00	0.00	0.00	0.00	0.00	0.00	
389 30 04 23 Event Deposits-Prize Money	12,619.07	0.00	0.00	0.00	0.00	0.00	
389 30 04 24 Sales Tax	41,310.06	0.00	0.00	0.00	0.00	0.00	
389 30 04 25 Leasehold Excise Tax	5,649.60	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	89,467.66	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	694,352.99	836,315.29	905,294.39	1,230,555.42	918,460.00	1,338,760.00	
576 61 10 08 Golf-Overtime	2,919.39	5,741.95	2,675.56	4,260.08	3,000.00	4,500.00	
576 61 10 13 Salaries & Wages-Golf	136,577.64	150,014.94	172,274.09	167,871.57	163,116.00	228,804.00	2 PT to FTE mid-yr 2021. Add 1 FTE. Reduce 2 seasonal:3% COLA FTE
010 Salaries and Wages	139,497.03	155,756.89	174,949.65	172,131.65	166,116.00	233,304.00	
576 61 20 01 Golf-Social Security & Medicare	6,487.63	7,751.27	4,731.53	3,412.06	8,923.00	6,620.00	
576 61 21 05 Golf-Retirement	17,408.16	18,820.34	21,520.45	21,128.92	21,546.00	29,747.00	
576 61 22 04 Golf-Medical/Life/LTD	18,289.54	17,268.06	1,312.62	7,410.64	11,091.00	32,868.00	
576 61 23 02 Golf-Labor & Industries	5,274.01	5,292.23	6,471.45	5,901.02	6,879.00	10,122.00	
576 61 24 08 Golf OT-Paid Family And Medical Leave	0.00	8.43	3.93	6.26	245.00	10.00	
576 61 24 13 Golf-Paid Family And Medical Leave	0.00	220.58	253.24	246.82	231.00	343.00	
576 61 28 09 HRA VEBA	3,000.00	3,000.00	4,080.00	9,580.00	8,080.00	14,080.00	
020 Personnel Benefits	50,459.34	52,360.91	38,373.22	47,685.72	56,995.00	93,790.00	
553 60 31 20 Weed Control Supplies	169.76	1,390.61	1,992.86	859.98	1,000.00	1,000.00	NC
576 61 31 00 Pro Shop Supplies	15,385.40	21,226.25	11,454.19	11,471.62	22,000.00	20,000.00	
576 61 31 02 Uniforms Shirts	1,694.34	1,496.30	882.25	1,635.05	1,800.00	1,800.00	NC
576 61 31 03 Maintenance Supplies	25,967.29	24,662.18	28,722.16	16,658.76	17,000.00	17,000.00	NC
576 61 31 04 Facilities Supplies	3,086.89	3,726.83	3,106.88	1,741.44	3,000.00	3,000.00	NC Keep to maintain existing facility. JC
576 61 32 00 Golf Course-Fuel Consumed	15,753.22	18,653.90	11,623.77	14,515.69	12,000.00	12,000.00	NC
576 61 34 01 Pro Shop Merchandise	56,049.97	59,444.44	54,864.52	69,134.77	50,000.00	60,000.00	Per CJ
576 65 31 01 Maintenance Of Golf Course	46,118.72	49,009.32	42,664.88	39,844.82	45,000.00	45,000.00	NC
030 Supplies	164,225.59	179,609.83	155,311.51	155,862.13	151,800.00	159,800.00	
576 61 40 00 Business & Occupation, Sales Taxes	0.00	48,892.56	51,007.65	66,977.14	41,000.00	65,000.00	AMG
576 61 40 01 Restaurant Lease Leasehold Excise Tax	0.00	6,163.20	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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
576 61 41 00 Golf Pro Shop-Professional Services	11,561.30	42,762.24	9,244.61	1,980.09	10,000.00	5,000.00	
576 61 41 01 Professional Services-Bank Fees	21,924.49	13,226.38	15,356.67	19,145.28	15,000.00	20,000.00	
576 61 41 02 Unemployment Claims-Golf Course	0.00	0.00	29.72	0.00	1,000.00	1,000.00	NC
576 61 41 03 Facilities - Professional Services	1,627.41	7,341.75	4,487.31	9,781.25	5,000.00	5,000.00	NC Keep to maintain existing facility. JC
576 61 42 01 Golf Pro Shop-Telephone,Internet,Postage	3,238.97	2,988.15	2,306.60	2,487.34	2,500.00	3,000.00	
576 61 43 01 Golf Travel-Lodging,Meals,Mileage	2,577.03	5,082.94	2,208.57	579.26	2,500.00	2,500.00	NC
576 61 46 00 Golf-Insurance	15,522.57	17,489.06	15,813.28	16,868.17	18,000.00	18,000.00	NC
576 61 47 00 Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	35,649.75	31,655.09	31,219.20	27,746.30	33,000.00	35,000.00	
576 61 49 01 Golf-Dues,Subscriptions,Mbrships	3,478.37	2,093.00	3,205.50	4,750.66	2,500.00	6,000.00	Incr in staff training; irrig software subscription renewal. JC
576 65 41 00 Professional Services-Golf Greens	5,207.28	10,301.28	10,800.07	4,359.60	10,000.00	10,000.00	NC
040 Services	100,787.17	187,995.65	145,679.18	154,675.09	140,500.00	170,500.00	
576 Park Facilities	454,969.13	575,723.28	514,313.56	530,354.59	515,411.00	657,394.00	
589 30 04 20 Gift Certificate Redeemed	5,662.25	0.00	0.00	0.00	0.00	0.00	
589 30 04 22 Promo Cards Redeemed	15,390.80	0.00	0.00	0.00	0.00	0.00	
589 30 04 23 Events Redeemed-Prize Money	9,860.62	0.00	0.00	0.00	0.00	0.00	
589 30 04 21 Leasehold Excise Tax	6,676.80	0.00	0.00	0.00	0.00	0.00	
589 30 04 24 B&O/Use Tax	43,789.82	0.00	0.00	0.00	0.00	0.00	
050 Intergovernmental Services and Other	50,466.62	0.00	0.00	0.00			
580 Non Expenditures	81,380.29	0.00	0.00	0.00	0.00	0.00	
594 76 62 00 Golf-Buildings & Structures	0.00	12,555.17	0.00	0.00	0.00	0.00	NB
594 76 63 03 Golf-Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00	NB
594 76 64 00 Golf-Furniture,Computers&Equip	4,641.38	80,257.95	38,452.37	58,424.85	70,000.00	84,350.00	Fleet rotation equipment. JC
594 76 64 02 Golf Carts - Furniture,Computers&Equip	0.00	163.34	36.80	0.00	0.00	13,000.00	Cart for pro shop - fleet rotation. JC
060 Captial Outlays	4,641.38	92,976.46	38,489.17	58,424.85	70,000.00	97,350.00	
594 Capital Expenditures	4,641.38	92,976.46	38,489.17	58,424.85	70,000.00	97,350.00	
508 41 04 20 Golf Cash Drawer Committed	0.00	0.00	0.00	0.00	400.00	400.00	
508 51 04 20 Pending Assigned Cash And Investments	0.00	0.00	0.00	0.00	332,649.00	583,616.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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420 Golf Operations Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
999 Ending Balance	0.00	0.00	0.00	0.00	333,049.00	584,016.00	
TOTAL EXPENDITURES:	540,990.80	668,699.74	552,802.73	588,779.44	918,460.00	1,338,760.00	
FUND GAIN/LOSS:	153,362.19	167,615.55	352,491.66	641,775.98	0.00	0.00	

**Unemployment Fund Resources
Internal Service Fund 501**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other					
Earnings	-	-	-	-	#DIV/0!
Miscellaneous					
Revenue	-	-	-	-	#DIV/0!
Other Financing					
Sources, Transfer-In	14,561	5,498	15,000	15,000	0%
Unemployment Fund Total Resources	\$ 14,561	\$ 5,498	\$ 15,000	\$ 15,000	0%

**Unemployment Fund Uses
Internal Service Fund 501**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Unemployment Claims	\$ 14,561	\$ 5,498	\$ 15,000	\$ 15,000	0%
Fund Balance	-	-	-	-	#DIV/0!
Unemployment Fund Total Uses	\$ 14,561	\$ 5,498	\$ 15,000	\$ 15,000	0%

Notes

The City self insures for unemployment.

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ 149,283	\$ 147,726	\$ 138,661	\$ 113,572	-18%
Interest & Other Earnings	3,209	920	1,500	150	-90%
Miscellaneous Revenue	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	30,000	15,000	35,000	61,278	75%

Unemployment Fund

Total Resources	\$ 182,492	\$ 163,646	\$ 175,161	\$ 175,000	0%
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**Unemployment Fund Uses
Internal Service Fund 501**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Health Insurance Services	\$ 34,766	\$ 32,614	\$ 175,000	\$ 175,000	0%
Fund Balance	-	-	161	-	-100%

Unemployment Fund

Total Uses	\$ 34,766	\$ 32,614	\$ 175,161	\$ 175,000	0%
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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.

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

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Remittances	-	91,300	74,500	80,200	8%
Custodial Fund Total Resources	\$ -	\$ 91,300	\$ 74,500	\$ 80,200	8%

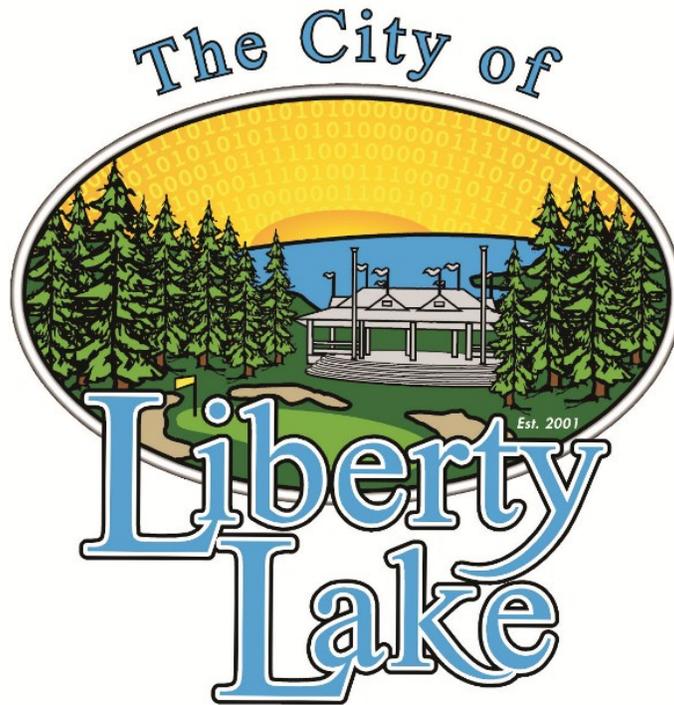
**Custodial Fund-State of Washington Collections/remittances
Custodial Fund 630**

Account Description	2019 Actual	2020 Actual	2021 Adopted	2022 Proposed	% Change
Government Services	\$ -	\$ 91,300	\$ 74,500	\$ 80,200	8%
Fund Balance	-	-	-	-	#DIV/0!
Custodial Fund Total Resources	\$ -	\$ 91,300	\$ 74,500	\$ 80,200	8%

Notes

Established per GASB84/State Auditors guidelines

Fund Use



2022 -2027

Proposed

Capital Facilities Plan

As Amended November 30, 2021

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2022 -2027 PROPOSED CAPITAL FACILITIES PLAN

EXECUTIVE SUMMARY

The City of Liberty Lake Capital Facilities Plan is a planning document that is adopted annually and appended to the City of Liberty Lake Comprehensive Plan by reference. The document reflects the plan for the City of Liberty Lake’s capital investments, including both new projects and asset management investments, envisioned to be implemented over the next 6 years. 2022 proposed capital investments are reflected in the City of Liberty Lake Proposed 2022 Budget, which is being reviewed and will be adopted concurrently with the Capital Facilities Plan. Any amendments made by City Council to the Capital Facilities Plan in year 2022 will also need to be amended in the City of Liberty Lake Proposed 2022 Budget.

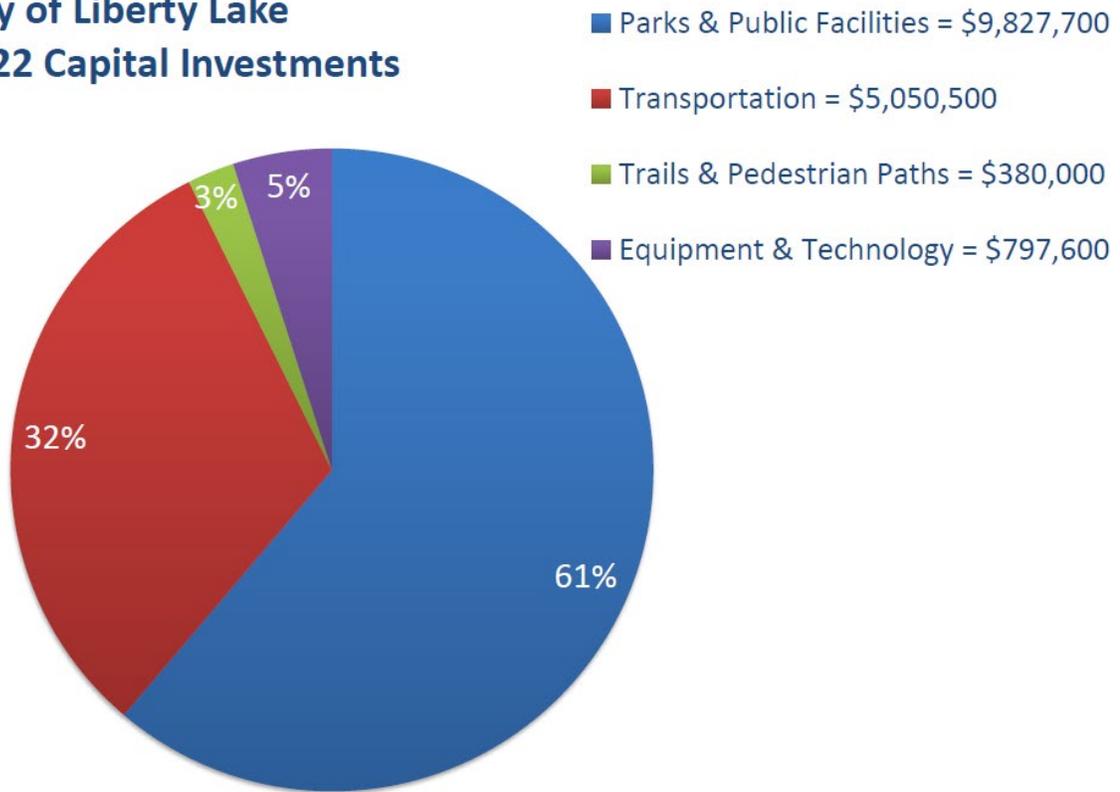
Funding investments for 2022 in the proposed 2022-2027 Capital Facilities Plan (CFP) are summarized below:

2022 Proposed Capital Investments	
Kramer Parkway Overpass & Roadway Extension	\$2,300,000
Trailhead Clubhouse, Driving Range & Parking	\$8,000,000
Public Works Building & Final Site Improvements	\$1,080,000
Library Facility Upgrades	\$100,000
Public Art	\$34,000
Grant-funded Infrastructure Projects:	
• Kramer Pkwy Partial Reconstruction ¹	\$1,520,000
• Technology	\$373,360
• Stormwater Master Plan	\$200,000
Traffic Operational Improvements:	
• Legacy Ridge/CV Signal	\$650,000
• CV Operational Improvements Design	\$135,000
• Design – Appleway / CV Blvd Intersection Improvements	\$40,000
• Solar-powered flashing speed limit sign	\$5,500
Annual Street Maintenance Allocation	\$100,000
Project Development- Streets ²	\$100,000
Trails & Pedestrian Pathways	\$380,000
Parks / Public Facilities Maintenance Projects	\$613,700
Essential Equipment (New & Replacement)	\$424,300
TOTAL CAPITAL INVESTMENT, 2022	\$16,055,860

¹Funding decision in November; Project needs to proceed regardless of the outcome

²Contingency fund for design in the event of roadway failure

City of Liberty Lake 2022 Capital Investments



All cost estimates within this proposed CFP reflect the full cost of design, ROW acquisition (where applicable), construction, inspection, and contingency. This CFP was developed utilizing the adopted 2021-2026 Capital Facilities Plan, with modifications as based upon the Council-adopted 2022-2027 Transportation Improvement Plan, and updated cost information. Portions of some projects funded in 2021 that were deferred due to supply-chain and staffing issues are carried over to 2022.

Maintenance Projects for Parks & Public Facilities reflect funding for specific projects identified in the asset management software, with prioritized maintenance projects reflected in the 2022 budget to protect the City's existing investments. The maintenance projects identified in the CFP include design and engineering costs, equipment, taxes, and contingency where applicable. Utilities and Transportation Capital Projects by Others were updated, based upon input from Liberty Lake Water & Sewer District, Spokane Transit, and Greenstone.

GLOSSARY OF FUNDING ACRONYMS

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

Transportation & Pedestrian Projects

TRANSPORTATION & PEDESTRIAN CAPITAL PROJECTS

Transportation Projects

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2027)	CURRENT 2021	2022	2023	2024	2025	2026	2027
TP-1	Enhancement/ New Construction	Harvard Rd Bridge /Kramer Overpass & Rd Ext	Between Country Vista & Mission	CW/TIF/LIFT	\$ 6,000,000	\$ 1,092,800	\$ 2,300,000	TBD				
TP-2	Enhancement	Intersection Improvements (Signal)	Legacy Ridge & Country Vista Intersection	HRM/UT/REET	\$ 807,000	\$ 157,000	\$ 650,000					
TP-3	Preservation/ Enhancement	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		
TP-4	Enhancement	Intersection Improvements (Add turn lane)	Country Vista /Appleway Avenue	HRM	\$ 160,000		\$ 40,000	\$ 120,000				
TP-5	Enhancement	Appleway Frontage Improvements	Fairway to E City Limits	REET/UT	\$ 2,200,000					\$ 200,000		\$ 2,000,000
TP-6	Enhancement	Mission Ave Frontage Improvements	W City Limits east to Glenbrook (southside)	REET/UT	\$ 750,000					\$ 50,000	\$ 700,000	
TP-7	Enhancement	Smart Signal Control	Multiple Locations	HRM	\$ 35,000			\$ 35,000				
TP-8	Plan/Report	Stormwater Master Plan	Multiple Locations	STRMW/APA	\$ 250,000	\$ 50,000	\$ 200,000					
TP-9	Preservation	Project Development	Multiple Locations	REET/UT	\$ 100,000		\$ 100,000					
TP-10	Enhancement	Solar Powered Flashing Speed Signs	Appleway, between Molter Rd and eastern City limit	HRM/UT/REET	\$ 5,500		\$ 5,500					
TP-11	Preservation	Annual Street Maintenance Allocation	Multiple Locations	UT	\$ 650,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TP-12	Preservation	Mission Ave Overlay	Country Vista to Molter	TIB/REET/UT	\$ 400,000			\$ 400,000				
TP-13	Preservation	Sprague Avenue Overlay	Liberty Lake Road to Gage	TIB/REET/UT	\$ 1,126,000						\$ 1,126,000	
TP-14	Preservation	Kramer Parkway Partial Reconstruction	Sprague to Country Vista	TIB/REET/UT	\$ 1,688,700	\$ 168,700	\$ 1,520,000					
TP-15	Plan/Report	Pavement Condition Study/ Preservation Master	Citywide	UT	\$ 117,000				\$ 65,800	\$ 25,600	\$ 25,600	
TP-16	Preservation	Appleway Overlay	Fairway Ln to east City limits	TIB/REET/UT	\$ 954,000			\$ 954,000				
YEARLY TOTAL, TRANSPORTATION PROJECTS						\$ 1,518,500	\$ 5,050,500	\$ 1,609,000	\$ 1,686,300	\$ 1,896,100	\$ 1,951,600	\$ 2,100,000

Pedestrian Projects

TP-17	Preservation	Sidewalk & Pathway Maintenance	Multiple Locations	UT	\$ 300,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TP-18	Enhancement	Pedestrian Crossing Allocation	Multiple Locations	GF, REET	\$ 410,800	\$ 50,800	\$ 180,000	\$ 180,000				
TP-19	Enhancement	Sidewalk Improvements	Madson, from Mission to Appleway	GF, REET	\$ 280,000					\$ 280,000		
TP-20	Enhancement	Sidewalk Improvements	Mission Ave , Northside, Aladdin to Caulfield	GF, REET	\$ 175,000	\$ 25,000	\$ 150,000					
TP-21	Plan/Report	Sidewalk Master Plan	Multiple Locations	GF, REET	\$ 25,000				\$ 25,000			
YEARLY TOTAL, PEDESTRIAN PROJECTS						\$ 75,800	\$ 380,000	\$ 230,000	\$ 75,000	\$ 330,000	\$ 50,000	\$ 50,000

YEARLY TOTAL, TRANSPORTATION & PEDESTRIAN PROJECTS COMBINED						\$ 1,594,300	\$ 5,430,500	\$ 1,839,000	\$ 1,761,300	\$ 2,226,100	\$ 2,001,600	\$ 2,150,000
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TRANSPORTATION & PEDESTRIAN PROJECT DESCRIPTIONS

Transportation Projects

TP-1 - Harvard Rd Bridge Widening/ Kramer Parkway Overpass: Combines Harvard & Henry Roads, as state funding is intertwined, and depends on credits for ROW, etc. For the Harvard Road bridge widening and ramp improvements, construction has been completed, though the project has not yet been closed out. Kramer Parkway Overpass and Roadway extension construction is underway, with construction anticipated to continue through 2022.

TP-2 - Country Vista & Legacy Ridge Intersection Improvements: A contract has been awarded for signal installation, with construction anticipated to begin in the spring.

TP-3 - Country Vista Rebuild/Operational Improvements: Improvement costs to include design, construction, inspection, and contingency for pavement replacement and operational corridor improvements to include landscape islands, pedestrian crossings, as may be identified in Network Analysis and Corridor Study, from Liberty Lake Road west to the City limits. Design will be undertaken in 2022 to allow for grant applications to be pursued, with construction planned for 2024 and 2025.

TP-4 - Country Vista & Appleway Intersection Improvements: Intersection improvements to include design, construction, inspection and contingency, for the addition of a right turn lane.

TP-5 - Appleway Improvements - Fairway to E City Limits: Improvement costs to include design, construction, inspection and contingency, for road widening, sidewalks, swales, and street trees along frontages not subject to developer improvements, and the addition of medians consistent with Appleway Avenue's aesthetic corridor designation. Design is programmed for 2025 to allow for grant applications to be pursued, with construction programmed for 2027.

TP-6 - Mission Ave Frontage Improvements - Southside, City Limits east to Glenbrook: Acquisition of right-of-way, and design, construction, inspection and contingency for road widening, curbs, swales, street trees and sidewalks along the south side of Mission Avenue, from City limits east to Glenbrook. Funding for design programmed for 2025 with construction anticipated in 2026.

TP-7 - Smart Signal Control: To provide signal coordination on Appleway and Liberty Lake /Harvard Road. Cost includes signal communication consultant, controller communication, installation and cloud storage. Funding for this project has been deferred to 2023 to allow for the incorporation of Kramer Parkway/ Country Vista traffic signal into the network.

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

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

TP-10 - Solar-powered Flashing Speed Signs: This 2022 project includes the cost of equipment and installation of solar-powered flashing speed limit signs on Appleway, between Molter Road and the eastern City limits to promote driver awareness and calm traffic

TP-11 - Annual Street Maintenance Allocation: Annual funding for pot-hole repair, crack sealing, restriping, and roadway repairs and maintenance.

TP-12 - Mission Avenue Overlay– Country Vista to Molter Rd: This maintenance project is programmed for 2023, given relative roadway condition, and will be a candidate for TIB preservation grant to cover 70% of the cost.

TP-13 - Sprague Avenue Overlay: Potential grind and overlay project proposed for 2026 for possible TIB grant funding at 70%.

TP-14 - Kramer Parkway Partial Reconstruction: Based upon geotechnical evaluation of the roadway, the planned overlay project has been updated to a partial reconstruction project, with cost updated based upon actual design. Originally planned for construction in 2024, construction is now proposed for 2022 based on current roadway conditions. An application has been submitted to TIB for grant funding, with the results of that application anticipated shortly.

TP-15 - Pavement Condition Study/ Preservation Master Plan: This 2024 project proposes to complete a City-wide pavement condition study, and to develop a data-driven street preservation master plan to identify and prioritize needed roadway preservation projects as the City’s infrastructure ages.

TP-16 – Appleway Overlay: Overlay project from Fairway Lane to E City Limits, is a new project, based upon current roadway conditions. Staff will apply for potential TIB funding in 2022, for construction in 2023.

Pedestrian Projects

TP-17 – Sidewalk & Pathway Maintenance: Annual maintenance allocation to address major sidewalk and trail maintenance projects, such as repaving of trails, or repair/replacement of ADA accessible pedestrian ramps, along with minor maintenance and repair activities, to include crack-sealing, sidewalk grinding or lifting, etc.

TP-18 - Annual Pedestrian Crossing Allocation: Funding for pedestrian crossing improvements and flashing beacons. Funding proposed to address crossings at Bitterroot & Mission, Boone & Malvern, Boone & Stevenson, Country Vista and Sharp, Harvest Parkway & Nora, and Country Vista Blvd. & Blueridge, to be spread over 2022 and 2023.

TP-19 - Sidewalk Improvements on Madson, from Mission to Appleway: Proposed construction of missing sidewalks on either side of Madson, south of Appleway in 2025.

TP -20 - 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. This project will address the final, 330-foot sidewalk gap on north side of Mission Ave, west of Caulfield & east of Aladdin. Design is underway and will be bid by year's end, with construction planned for spring of 2022.

TP-21 - Sidewalk Master Plan: Funding for potential project in moved to 2024 to allow inventory to be completed and incorporated in pavement condition software as a foundation in the master plan to identify and prioritize pedestrian projects.

Parks & Public Facilities Projects

PARKS & PUBLIC FACILITIES CAPITAL PROJECTS												
LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2027)	CURRENT 2021	2022	2023	2024	2025	2026	2027
PF-1	Enhancement	Trailhead Clubhouse, Driving Range & Parking Lot	Trailhead	GF, REET	\$ 8,400,000	\$ 400,000	\$ 8,000,000					
PF-2	New Construction	Public Works Yard Development	Public Works Yard	GF, REET	\$ 1,830,000	\$ 750,000	\$ 1,080,000					
PF-3	Enhancement	Shade Structure	Rocky Hill Park	GF, REET	\$ 20,000			\$ 20,000				
PF-4	Enhancement	Library Facility Upgrades	Library	GF, REET, LIB CAP	\$ 100,000		\$ 100,000	TBD	TBD	TBD	TBD	TBD
PF-5	Enhancement	Public Art	TBD	GF, REET	\$ 58,500	\$ 24,500	\$ 34,000	TBD	TBD	TBD	TBD	TBD
PF-6	Maintenance	Pavillion Park Improvements	Pavillion Park	GF, REET	\$ 541,300	\$ 65,000	\$ 68,700		\$ 244,500	\$ 79,300	\$ 83,800	
PF-7	Maintenance	Rocky Hill Park Improvements	Rocky Hill Park	GF, REET	\$ 24,300	\$ 3,000	\$ 1,500		\$ 19,800			
PF-8	Maintenance	Trailhead Improvements	Trailhead	GF, REET	\$ 129,300	\$ 129,300						
PF-9	Maintenance	Town Square Improvements	Town Square	GF, REET	\$ 3,000	\$ 3,000			TBD	TBD	TBD	TBD
PF-10	Maintenance	City Hall Building Improvements	City Hall	GF, REET	\$ 514,300		\$ 267,400		\$ 5,200	\$ 129,100		\$ 112,600
PF-11	Maintenance	City Hall Parking Lot Reconfiguration	City Hall	GF, REET	\$ 949,000			\$ 949,000				
PF-12	Maintenance	Library Building /Police Station Improvements	Library /Police Station	GF, REET	\$ 379,200	\$ 90,000	\$ 276,100			\$ 11,600		\$ 1,500
YEARLY TOTAL						\$ 1,464,800	\$ 9,827,700	\$ 969,000	\$ 269,500	\$ 220,000	\$ 83,800	\$ 114,100

PARKS & PUBLIC FACILITIES PROJECT DESCRIPTIONS

Parks & Public Facilities Capital Projects

PF-1 - Trailhead Facility Upgrades: Funding for the demolition and reconstruction of the Trailhead Club house to include the pro shop, offices, a full-service bar and restaurant (lease space), flex space for public meetings/events, and cart storage. This project is approved as a design build with contraction anticipated to be completed in 2023.

PF-2 - Public Works Yard Development: Clearing, grading, site planning, permanent fencing, permanent lighting, electricity, temporary structures, utility installation and frontage improvements have been completed to date. Design for the building and final site improvements is underway. The project is anticipated to be bid in early 2022, with construction to be completed by early 2023.

PF-3 - Shade Structure for Rock Hill Park: Project originally funded at \$20,000 for installation has been deferred to 2023.

PF-4 - Library Facility Upgrades: Funding to allow the City to hire an architect for the purpose of evaluating the current building's capacity to accommodate the areas deemed inadequate or poor in the Library Needs Assessment, with funding for improvements as identified by the architect spread over the next several years.

PF-5 - Public Art: Funding proposal as recommended in the Strategic Plan by the Parks & Art Commission.

PF-6- Pavillion Park Improvements: Site and facility improvements to include shingle roof replacement; replacement of wind screens; lighting and electrical updates. Staff will prioritize project list based on priority, need and resources.

PF-7 – Rocky Hill Park Improvements: Restroom building lighting improvements.

PF-8 – Trailhead Improvements: 2021 funding addressed essential maintenance at the facility. With construction of a new facility (see PF-1), no maintenance funds have been programmed for 2022 through 2027.

PF-9 - Town Square Improvements: Funding in 2021 was for essential maintenance; maintenance as needed in out years (2024 – 2027) to be determined.

PF-10 - City Hall Building Improvements: City Hall campus includes the main building, little house, maintenance shop and site. Maintenance for 2022 includes the following: facility structure repairs including paint, tile flooring and carpeting, lighting updates and doors; fire alarm system and water heater updates.

PF -11 – City Hall Parking Lot Configuration: Funding in 2023 to reconfigure the parking to maximize parking, repave and stripe, replace lighting, repair sidewalks to meet newer ADA requirements, and address stormwater. May be consolidated with Trailhead parking lot improvements (see PF-1).

PF – 12 - Library / PD Site: Maintenance improvements to site and building include restroom exhaust fans, exterior window replacement and emergency lighting updates.

Equipment & Technology

EQUIPMENT & TECHNOLOGY CAPITAL PROJECTS

Fleet Equipment												
LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2027)	CURRENT 2021	2022	2023	2024	2025	2026	2027
ET-1	New Equipment	PEBS 2022 Ford Escape	City Hall	GF	\$ 30,000		\$ 30,000					
ET-2	New Equipment	Club Car Caryall (Replaces Cushman)	Maintenance Shop	GOLF	\$ 13,000		\$ 13,000					
ET-3	New Equipment	Man-lift	Public Works Yard	GF/STREETS/GOLF	\$ 50,000		\$ 50,000					
ET-4	New Equipment	12M Grader lease	Public Works Yard	UT	\$ 111,700	\$ 37,100	\$ 37,300	\$ 37,300				
ET-5	New Equipment	926M Loader X2	Public Works Yard	UT	\$ 106,000	\$ 35,000	\$ 35,500	\$ 35,500				
ET-6	New Equipment	Backhoe	Public Works Yard	UT, STREETS	\$ 43,500		\$ 14,500	\$ 14,500	\$ 14,500			
ET-7	New Equipment	Street Sweeper	Public Works Yard	STRMW/ APA	\$ 300,000				\$ 300,000			
ET-8	New Equipment	Scag Zero	Maintenance Shop	STREETS	\$ 15,000		\$ 15,000					
ET-9	New Equipment	Freightliner	Public Works Yard	GF, UT	\$ 250,000			\$ 250,000				
ET-10	New Equipment	Roller	Public Works Yard	UT, STREETS	\$ 30,000				\$ 30,000			
ET-11	Replacement	Replace PEBS 2012 Ford Escape	City Hall	GF	\$ 40,000				\$ 40,000			
ET-12	Replacement	Tractor with 3 point Aerator	Maintenance Shop	GF, GOLF	\$ 100,000		\$ 100,000					
ET-13	Replacement	Pickup	Maintenance Shop	GF	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000			
ET-14	Replacement	Pickup 1 Ton	Public Works Yard	STREETS	\$ 120,000	\$ 60,000		\$ 60,000				
ET-15	Replacement	Kubota RTV with plow blade	Public Works Yard	GF, STREETS	\$ 25,000		\$ 25,000					
ET-16	Replacement	Zero Turn	Maintenance Shop	GF	\$ 15,000		\$ 15,000					
ET-17	Replacement	Zero Turn	Maintenance Shop	GF, GOLF	\$ 15,000			\$ 15,000				
ET-18	Replacement	Mower	Maintenance Shop	GF, STREETS	\$ 30,000		\$ 30,000					
ET-19	Replacement	Gator	Maintenance Shop	GF, GOLF,STREETS	\$ 9,000		\$ 9,000					
ET-20	Replacement	Gator	Maintenance Shop	GOLF,	\$ 9,000			\$ 9,000				
ET-21	Replacement	Gator	Maintenance Shop	GOLF	\$ 9,000			\$ 9,000				
ET-22	Replacement	Gator	Maintenance Shop	GOLF	\$ 9,000			\$ 9,000				
YEARLY TOTAL, FLEET						\$ 182,100	\$ 424,300	\$ 489,300	\$ 434,500	\$ -	\$ -	\$ -
Technology												
ET-23	New	Network Security	City Hall/PD/Library	ARP			\$ 80,000					
ET-24	New	Cameras	Multiple locations	ARP	\$ 250,000		\$ 250,000					
ET-25	New	Fuel Management Equipment & Software	City Hall Shop	GF, STREETS, GOLF	\$ 25,000		\$ 25,000					
ET-26	Replacement	Council Chamber Recording Hardware	City Hall	GF, REET	\$ 7,500					\$ 7,500		
ET-27	Replacement	COLL-BI Server	PD (Security)	GF	\$ 60,000	\$ 30,000					\$ 30,000	
ET-28	Replacement	COLL-HyperV Server	PD (Main Server)	GF	\$ 60,000	\$ 30,000					\$ 30,000	
ET-29	Replacement	FS01 Server	Library	GF	\$ 25,000						\$ 25,000	
ET-30	Replacement	Fortigate Firewall	PD/Traillhead/Library	GF	\$ 124,711	\$ 17,000	\$ 18,360	\$ 19,829	\$ 21,415	\$ 23,128	\$ 24,979	
ET-31	Replacement	Edge Switch	PD/City Hall/Library	GF	\$ 8,000			\$ 4,000			\$ 4,000	
YEARLY TOTAL, TECHNOLOGY						\$ 77,000	\$ 373,360	\$ 23,829	\$ 21,415	\$ 30,628	\$ 113,979	\$ -
YEARLY TOTAL, FLEET & TECHNOLOGY COMBINED						\$ 259,100	\$ 797,660	\$ 513,129	\$ 455,915	\$ 30,628	\$ 113,979	\$ -

Projects by Others

UTILITIES & TRANSPORTATION CAPITAL PROJECTS BY OTHERS ¹												
Utility Projects by Others												
LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2027)	CURRENT 2021	2022	2023	2024	2025	2026	2027
OT-1	New Construction	River District - Indiana Ave. Sewer	Trutina Development - East of Harvard Rd.	OTR/TIF/LIFT	\$ 725,000		\$ 725,000					
OT-2	New Construction	River District - Indiana Ave. Sewer	Bitterroot to Harvard Rd	OTR/TIF/LIFT	\$ 820,000		\$ 820,000					
OT-3	New Construction	River District - Indiana Ave. Water	W. Of Harvard Rd. to W. Boundary of Courtyard Plat 2013.PI0002	OTR/TIF/LIFT	\$ 340,000		\$ 340,000					
OT-4	New Construction	River District - Sewer Lift Station, Force Main, & Other Associated Improvements	Mission Avenue East of Harvest Parkway	OTR/TIF/LIFT	\$ 2,924,000		\$ 2,924,000					
OT-5	New Construction	River District - Telido Station Offsite Sewer		OTR/TIF/LIFT	\$ -							
OT-6	New Construction	River District - Telido Station Offsite Water Main		OTR/TIF/LIFT	\$ -							
OT-7	New Construction	River District - Wellington St. Sewer		OTR/TIF/LIFT	\$ -							
OT-8	New Construction	River District - Wellington St. Water		OTR/TIF/LIFT	\$ -							
OT-9	New Construction	Underground Utility Program (Liberty Lake Rd., Molter Rd., Mission Ave.)		GF	\$ 175,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
YEARLY TOTAL, UTILITY PROJECTS BY OTHERS						\$ 25,000	\$ 4,834,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transportation Projects by Others												
OT-10	Enhancement	Harvard Rd & Indiana Ave Intersection Improvem	Harvard Rd & Indiana Intersection	OTR/TIF/LIFT	\$ 700,000		\$ 700,000					\$ 50,000
OT-11	Enhancement	Harvard Road & Wellington Roundabout	Harvard Rd & Wellington Intersection	OTR/TIF/LIFT	\$ 750,000	\$ 187,500	\$ 562,500					
OT-12	Enhancement	Mission Improvements	Harvest Parkway east to Corrigan Road	OTR/TIF/LIFT	\$ 1,350,000	\$ 250,000	\$ 1,100,000					
OT-13	New Construction	Transit Parking	TBD	OTR/TIF/LIFT	\$ 5,000,000			\$ 2,500,000	\$ 2,500,000			
OT-14	New Construction	Cataldo Extension & Connection - Phase I	Western States Frontage	OTR/TIF/LIFT	\$ 1,500,000	\$ 1,500,000						
OT-15	New Construction	Cataldo Extension & Connection - Phase II	Western States Boundary to Henry Road	OTR/TIF/LIFT	\$ 1,530,000		\$ 105,000	\$ 1,425,000				
OT-16	New Construction	Indiana Ave Construction	Bitterroot East to Harvard Road	OTR/TIF/LIFT	\$ 2,164,500							
OT-17	Enhancement	Indiana Ave Construction	Trutina-East of Harvard Road	OTR/TIF/LIFT	\$ 600,000							
YEARLY TOTAL, TRANSPORTATION PROJECTS BY OTHERS						\$ 1,937,500	\$ 2,467,500	\$ 3,925,000	\$ 2,500,000	\$ -	\$ -	\$ 50,000

UTILITY & TRANSPORTATION PROJECTS BY OTHERS

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 (STA Project – Location TBD)
- Cataldo Extension & Connection – Phase I (Western States CAT)
- Cataldo Extension & Connection – Phase II (Centennial Properties)
- Indiana Ave Construction – Trutina, East of Harvard Rd

Unfunded Projects

Unfunded Projects					
UF-1	Plan/ Report	Master Plan	Town Square	GF, REET	TBD
UF-2	New Construction	River District Community Message Board	TBD	GF, REET	TBD
UF-3	New Construction	Community/Senior Center	TBD	GF, REET	TBD
UF-4	New Construction	Dog Park	TBD	GF, REET	TBD
UF-5	Enhancement	Fallen Heroes Circuit Course	Orchard Park	GF, REET	TBD
UF-6	Enhancement	Community Gardens	Orchard Park	GF, REET	TBD
UF-7	Enhancement	Parking Lot Expansion	Rocky Hill Park	GF, REET	TBD
UF-8	Enhancement	Splash Pad	Rocky Hill Park	GF, REET	TBD
UF-9	Enhancement	Park Expansion	Town Square	GF, REET	TBD
UF-10	Enhancement	Expand City Hall Meeting Room	City Hall	GF, REET	TBD

Fleet Rotation Plan

Parks/ Streets/ Golf/ Facilities/ Maintenance

(for Operational and Annual Budgeting Purposes)



CITY OF LIBERTY LAKE

2022

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 2021-2024.

Fleet Rotation - Equipment List 2022

<i>In order of priority:</i>	Department Splits					Notes:
	Stormwater	Streets	Golf	Parks	PEBS	
Club Car Carryall			\$ 13,000.00			Fleet Rotation, per Chris. Replaces Cushman (surplus)
Pickup				\$ 50,000.00		Fleet Rotation-Mechanic Dodge replacement.
Manlift		\$ 18,350.00	\$ 18,350.00	\$ 18,350.00		New addition to fleet.
Tractor with 3 point aerator			\$ 50,000.00	\$ 50,000.00		Replace old Massey
Zero Turn Move purchase from 2021		\$ 15,000.00				Fleet Rotation-Replace and Surplus
Staris Move purchase from 2021		\$ 15,000.00				Fleet Rotation-Replace and Surplus (Streets)
Mower Move purchase from 2021		\$ 15,000.00		\$ 15,000.00		Fleet Rotation-Replace Orchard Park mower
Gator Move purchase from 2021		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		Fleet Rotation-Replace Cushman, Surplus
Kubota RTV w/plow		\$ 12,500.00		\$ 12,500.00		Fleet Rotation-Replace Cab Gator
Crack Sealer		\$55,000.00				Street maintenance
Pickup	\$ 15,000.00	\$ 35,000.00				Fleet addition
Pickup	\$ 20,000.00	\$ 40,000.00				Fleet addition
Ford Escape					\$ 30,000.00	For Project Manager; 2012 Escape to be Shared for Other Field Inspections
	\$ 35,000.00	\$ 208,850.00	\$ 84,350.00	\$ 148,850.00	\$ 30,000.00	\$ 477,050.00

*Designates Fleet Rotation

SIX YEAR FACILITIES CIP								
LINE NO.	PROJECT TYPE/LOCATION	PROJECT TOTAL	2022	2023	2024	2025	2026	2027
1	CITY HALL	\$ 466,600.00	\$ 267,400.00	\$ 64,900.00	\$ 5,200.00	\$ 129,100.00	\$ -	\$ 112,600.00
YEARLY TOTAL CIP PROJECTS			\$ 267,400	\$ 64,900	\$ 5,200	\$ 129,100	\$ -	\$ 112,600

LINE NO.	PROJECT TYPE/LOCATION	PROJECT TOTAL	2022	2023	2024	2025	2026	2027
2	PAVILLION	\$ 834,600	\$ 68,700.00	\$ 358,300.00	\$ 244,500.00	\$ 79,300.00	\$ 83,800.00	\$ -
YEARLY TOTAL CIP PROJECTS			\$ 68,700	\$ 358,300	\$ 244,500	\$ 79,300	\$ 83,800	\$ -

LINE NO.	PROJECT TYPE/LOCATION	PROJECT TOTAL	2022	2023	2024	2025	2026	2027
3	PD/LIBRARY	\$ 522,000	276100	\$ 234,300.00	\$ -	\$ 11,600.00	\$ -	\$ 1,500.00
YEARLY TOTAL CIP PROJECTS			\$ 276,100	\$ 234,300	\$ -	\$ 11,600	\$ -	\$ 1,500

LINE NO.	PROJECT TYPE/LOCATION	PROJECT TOTAL	2022	2023	2024	2025	2026	2027
4	ROCKY HILL PARK	\$ 27,900	1500	\$ 6,600.00	\$ 19,800.00	\$ -	\$ -	\$ -
YEARLY TOTAL CIP PROJECTS			\$ 1,500	\$ 6,600	\$ 19,800	\$ -	\$ -	\$ -

SUMMARY OF MAINTENANCE DETAILS FOR 2022

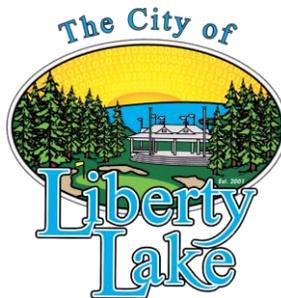
- 1 CITY HALL Projects included cover site and three buildings: painting; exterior wall repair, ceramic flooring repair, lighting updates, door replacement.
- 2 PAVILLION PARK Maintenance includes site, shelter, concession and restroom building: roof replacement; lighting updates; ticket booth updates; replace wind screens; electrical updates.
- 3 PUBLIC SAFETY/LIBRARY Includes PD and Library facility and site: upgrade emergency exit signage and fire alarm systems; exterior door upgrades; replace windows; restroom fan updates.
- 4 ROCKY HILL PARK Includes shelter, restroom and site: lighting updates.

Updated as of 10.13.21

Asset Management: Capital Improvements

Capital Facility Management

(for Operational and Annual Budgeting Purposes)



CITY OF LIBERTY LAKE

2022

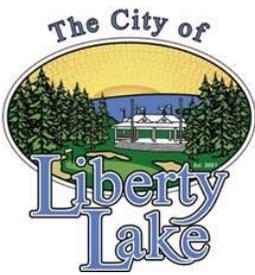
Asset Management: Capital Improvements

Capital Facility Management

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

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

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



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.

2022 Proposed Recreation Program Fee Schedule

Program Name	2021 Fees	2022 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
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.

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	8.9% 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 1.30/1000
<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>	
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 parks and arts.

COMMISSION RESPONSIBILITIES

- Make recommendations to the City Council on the procurement and placement of art.
- Promote and encourage programming to bring opportunities and awareness of public art.
- Make recommendations and advise City Council on city park additions and needs.

PARK AND ART FOCUS

- Functional Art – beautification projects, fences, bike racks, benches, and other.
- Interactive Art – art that actively engages the community such as playground equipment, story boards, festivals and other.
- Statement Pieces – roundabouts, parks, statues, panels and other.
- Programming – community theater, civic theater, literacy, dance, and other.
- Parks and Trails – enhancement to existing and new parks and trails within the community.

STRATEGIC AIMS

- Design and implement a financial strategy for long-term arts sustainability.
 - Capital Improvement Projects
 - Development / Building Projects
 - City Budget
 - Grants
 - Fundraising
- Set priorities for any available funding for public art.



Liberty Lake Parks and Arts Commission Strategic Plan 2021-2023

- Create and implement comprehensive community outreach program.
 - Communication
 - Develop Strategic Partnerships – builders/developers, local businesses, banks, libraries, athletic organizations, schools, etc.
 - Engage Art Community – local theaters, poets, dance, etc.
- Advise City Council and City Staff on policy that supports the arts, parks, and programming
 - Define and establish a vision that works for Liberty Lake.
 - Create open communication with city staff and council on arts initiatives.
 - Justify the need for quality arts in the City of Liberty Lake.
 - Be an advisory committee for park opportunity recommendations.
 - Be an advisory committee for park programming opportunities.
- Be a resource to builders and developers to incorporate art into projects in public venues.

DRAFT



Liberty Lake Parks and Arts Commission Strategic Plan 2021-2023

PUBLIC ART 2021 - 2023

	Item	Estimated Cost	Notes
2021	LL Together	\$ 10,000.00	Contract awarded
	Beautification	\$ 5,000.00	
	*Symphony		
	TOTAL	\$ 15,000.00	
2022	Utility Box Wraps	\$ 1,500.00	Ridgeline and Harvard / Indiana Signal
	Pavillion Park Mural Enhancements	\$ 7,500.00	
	LL Together	\$ 10,000.00	
	Beautification	\$ 5,000.00	
	Programming	\$ 10,000.00	
	*Symphony		
	TOTAL	\$ 34,000.00	
2023	Utility Box Wraps	\$ 1,500.00	Legacy Ridge and Krame Pkwy
	LL Together	\$ 10,000.00	
	Roundabout/Median Art	\$ 50,000.00	
	Beautification	\$ 5,000.00	
	Programming	\$ 10,000.00	
	*Symphony		
TOTAL	\$ 76,500.00		

*Funded in general fund as an event

DEVELOPMENT PROJECTS

Item	Target Year	Notes
Dog Park	2022/23	Contract awarded
Entry Median Art	2024/25	
Roundabout Art	2023	
Overpass Enhancements	2023	Legacy Ridge and Krame Pkwy
Pavillion Park Play Structure Improvements	TBD	
Skate Park Expansion	TBD	
Rock Art	TBD	
Skating Rink	TBD	
BMX Bike Track (recreational)	TBD	

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

WHEREAS, The City Council approved Resolution 12-164E in December 2019;

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 16th day of February 2021.



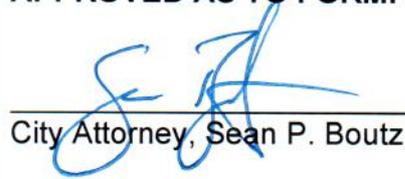
Cris Kaminskas, Mayor

ATTEST:



City Clerk, Ann Swenson

APPROVED AS TO FORM:



City Attorney, Sean P. Boutz

8. Henry Rd Project: from Mission to Appleway 2020-2023

a. **Total Project = \$16,150,000** (WSDOT =\$8,650,000)

- | | |
|---|--------------|
| i. Henry Rd Project Design – paid by City | \$ 1,800,000 |
| ii. Right of Way paid by City | \$ 700,000 |
| iii. Construction Henry Rd Project – paid by City | \$ 2,300,000 |
| iv. Portion of Overpass at Spokane Transit Corridor | |
| 1. Paid by Spokane County | \$ 1,500,000 |

Total for all projects:

\$16,975,000

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 09:09:30 Date: 10/19/2021

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
311 10 00 00 Property Tax - General	2,112,802.65	2,261,046.18	2,235,093.61	1,559,954.84	2,425,000.00	2,525,000.00	New construction credit totals 100,799. Not proposing annual 1% increase
311 10 00 01 Property Tax-Drainwater	5,997.40	5,979.92	6,011.86	8,671.92	6,000.00	6,500.00	AMG
313 11 00 00 Local Retail Sales And Use Tax	3,547,038.07	3,502,610.18	4,334,251.46	3,634,973.47	3,525,000.00	4,361,000.00	Trending at 4.8m for 2021. Included 10% buffer
313 15 00 00 Special Purpose Tax-Public Safety	111,311.15	124,105.98	131,929.55	118,442.59	126,000.00	133,560.00	Annual increase of 9% between 2018-2020. Similar trend expected
313 71 00 00 Sales Tax - Criminal J	197,566.23	219,222.20	232,470.68	257,145.50	222,000.00	241,980.00	Annual increase of 9% between 2018-2020
316 83 00 00 Amusement Games	0.00	0.00	0.00	0.00	0.00	0.00	NB
317 20 00 00 Leasehold Excise Tax	4,709.51	3,689.22	4,000.78	4,009.91	3,500.00	5,000.00	AMG
318 11 00 00 Admissions Tax	91,542.29	104,612.51	90,462.82	95,735.95	95,000.00	105,000.00	Tax collected from Golf Courses related to green fees and driving range.
310 Taxes	6,070,967.30	6,221,266.19	7,034,220.76	5,678,934.18	6,402,500.00	7,378,040.00	
321 91 00 00 Franchise Fees And Royalties	122,573.33	133,436.83	147,246.12	116,818.20	140,000.00	150,000.00	Trending at 152k for 2021 and have seen steady, substantial increases over the past 3 years
321 99 00 00 General Business Licen	48,736.87	46,197.58	42,620.46	36,103.22	45,000.00	40,000.00	14% decline from 2018-2020. Likely impacted by some measure by pandemic
321 99 00 01 Solicitor License	2,170.00	825.00	975.00	375.00	1,000.00	0.00	Significant decline from 2018-2020. Trend continuing in 2021. Likely influenced in some measure by pandemic
322 10 00 00 Building Permits	661,782.28	811,495.21	715,071.20	548,987.30	650,000.00	700,000.00	Average for past 6 years = \$746K Median for past 6 years = \$725K
322 10 00 01 State Bld Code Surcharge	0.00	3,554.50	0.00	0.00	0.00	0.00	
322 10 00 02 Building Permits Reimbursed Expenses	0.00	0.00	603.59	14,478.39	1,500.00	10,000.00	Pass through: Revenues = Expense
322 90 00 00 Inland Empire Paper Permit	0.00	1,240.00	4,330.00	1,932.50	4,000.00	2,000.00	\$4,330 in 2020. 2021 has seen sporadic payments and unlikely to reach 4k.
320 Licenses & Permits	835,262.48	996,749.12	910,846.37	718,694.61	841,500.00	902,000.00	
333 10 66 00 WA ST Dept Nat'l Resources Arbor Day	500.00	500.00	0.00	0.00	0.00	500.00	Per JenniferAMG
333 20 60 03 WASPC Traffic Safety	2,610.12	2,555.00	2,555.00	0.00	2,500.00	0.00	Per Chief, did not apply in 2022.
333 20 61 00 National Priority Safety Programs	520.44	2,332.34	0.00	0.00	0.00	0.00	
333 21 01 90 Coronavirus Relief Fund	0.00	0.00	305,258.27	0.00	0.00	0.00	
334 00 30 00 Secretary Of State-Public Records Mgmt App	0.00	9,910.00	0.00	0.00	0.00	0.00	
336 00 99 00 Streamline Sales Tax	19,503.85	0.00	0.00	0.00	0.00	0.00	
336 06 21 00 Criminal Justice - Pop	2,873.60	3,114.51	3,445.98	2,805.90	3,795.00	4,225.00	ST shared revenue estimator
336 06 26 00 Criminal Justice - Spe	10,386.39	11,205.42	12,333.05	9,998.00	13,455.00	14,967.00	ST shared revenue estimator
336 06 42 00 Marijuana Excise Tax Distribution	0.00	0.00	11,861.68	23,990.30	13,000.00	30,000.00	Estimated Distribution
336 06 51 00 DUI - Cities	1,464.98	1,447.71	1,598.81	1,392.52	1,500.00	1,500.00	AMG
336 06 94 00 Liquor Board Excise Ta	50,097.73	56,807.14	69,333.80	58,676.32	65,090.00	77,852.00	ST shared revenue estimator

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 09:09:30 Date: 10/19/2021

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
336 06 95 00 Liquor Board Profits	82,113.48	84,696.59	88,296.61	68,154.30	90,850.00	94,025.00	ST shared revenue estimator
337 00 00 01 Timber Excise Tax-Local Grants,Entitlements And Other Payments	17.17	24.03	9.41	13.29	15.00	15.00	NC
337 00 00 02 LIFT-Local Grants,Entitlements & Other Payments	0.00	0.00	870,392.78	0.00	0.00	0.00	
337 00 00 03 Local Grants, Entitlements & Other Payments	8,666.71	7,333.29	3,548.40	0.00	0.00	1,000,000.00	LIFT Reimbursement for Kramer Rd Overpass Phase 1 Design
330 Intergovernmental Revenues	178,754.47	179,926.03	1,368,633.79	165,030.63	190,205.00	1,223,084.00	
341 81 00 00 Data/Word Processing,Printing,Duplicating&IT Svcs	59.67	10.00	0.00	17.00	25.00	25.00	NC
341 81 00 01 Photocopies-LLML	1,509.16	1,804.00	408.85	420.65	1,000.00	1,000.00	NC
341 91 00 00 Election Candidate Filing Services	0.00	828.00	0.00	0.00	0.00	0.00	NB
341 93 00 00 Custodial/Janitorial/Maintenance/Buildi ng Security Services	148.28	10,221.77	8,680.14	2,662.34	12,000.00	5,000.00	Rec programs-HUB
342 10 00 00 Law Enforcement Services	39,741.80	325.20	20.00	40.00	0.00	0.00	NB
342 40 00 00 Protective Inspection Outside Services	0.00	7,328.00	15,031.36	9,914.00	15,000.00	10,000.00	Pass-through: Revenue = Expense
343 70 00 00 Garbage/Solid Waste Services	19,007.98	20,704.13	22,610.13	18,329.45	21,000.00	21,000.00	NC
345 70 00 00 Information Services	1,544.59	3,701.03	1,888.35	296.80	0.00	0.00	NB
345 81 00 00 Zoning & Subdivision Services	68,655.40	31,830.75	37,398.65	64,693.00	15,000.00	50,000.00	Avg. for last 6 yrs = \$52K, Median for last 6 yrs = \$54K 2021 Projected = \$78.5K
345 83 00 00 Plan Checking	70,608.53	82,762.67	68,669.15	77,838.80	20,000.00	80,000.00	Avg for past 6 yrs= \$84K Median for past 6 years = \$83K 2021 Projecte = \$97K
345 83 00 01 Plan Checking Outside Services	0.00	6,439.25	10,735.00	32,533.75	30,000.00	60,000.00	Pass through: Revenues = Expenses
347 30 00 02 Inland Empire Parks Pa	2,942.50	2,915.00	0.00	0.00	0.00	0.00	
347 60 00 01 Recreation Program Fee	15,953.87	2,620.30	0.00	0.00	0.00	0.00	
347 90 00 00 Other Fees & Charges-Barefoot In The Park	375.00	0.00	0.00	0.00	0.00	0.00	
340 Charges For Services	220,546.78	171,490.10	165,441.63	206,745.79	114,025.00	227,025.00	
353 10 00 00 Traffic Infraction Penalties	64,738.79	66,299.01	71,735.53	41,849.97	60,000.00	65,000.00	AMG
359 70 00 00 Library Fines	6,244.22	1,779.14	104.81	49.08	0.00	0.00	
359 70 00 01 Lost/replacement Of Li	260.60	164.67	30.68	106.00	150.00	150.00	NC
359 70 00 02 Lost Or Unuseable Mate	3,328.17	2,629.85	1,906.40	1,583.89	1,500.00	2,000.00	AMG
350 Fines & Penalties	74,571.78	70,872.67	73,777.42	43,588.94	61,650.00	67,150.00	
361 11 00 00 Investment Interest	62,654.47	63,524.91	18,816.90	6,011.63	50,000.00	8,000.00	AMG

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 09:09:30 Date: 10/19/2021

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
361 40 00 00 Sales Tax Interest	4,945.76	6,628.66	5,522.68	2,411.87	5,000.00	5,000.00	NC
361 40 00 01 Other Interest Earning	2,475.28	2,839.92	626.31	62.69	1,000.00	500.00	AMG
362 00 00 05 Space And Facilities Rentals (Short-Term)	8,008.75	8,727.50	1,125.00	6,816.25	8,000.00	8,000.00	Park reservations,garden plots
367 11 01 01 Donations-LLML	1,947.78	3,346.84	2,857.88	33.15	2,000.00	2,000.00	NC
367 19 00 00 Donations-Other	400.00	50.00	90,200.00	0.00	1,000.00	1,000.00	NC
367 19 00 01 Donations-Barefoot In The Park	0.00	300.00	0.00	0.00	0.00	0.00	
367 19 00 04 Donation-Arboretum	1,309.45	100.00	0.00	0.00	0.00	0.00	NB
369 20 00 00 Unclaimed Money & Proceeds From Sale Of Unclaimed Property	0.00	0.00	0.00	0.00	0.00	0.00	NB
369 30 00 00 Confiscated And Forfeited Property	1,360.00	1,265.51	2,057.71	0.00	25.00	25.00	NC
369 81 00 00 Cash Overages/Shortage	0.00	0.03	0.00	0.00	0.00	0.00	NB
369 81 01 01 Cash Overages/Shortage-LLML	0.72	0.00	0.00	3.15	0.00	0.00	NB
369 91 00 00 Other Miscellaneous Revenue	6,459.82	5,859.68	92,133.96	68,944.88	5,000.00	5,000.00	Revenue are typically one time sources. 2020 City received \$67K from County for Jail Services Reconciliation. 2019 City recieved \$70K from CVSD for tennis court (OP) and \$9K from Stoneridge for penalty of late permits.
360 Miscellaneous Revenue	89,562.03	92,643.05	213,340.44	84,283.62	72,025.00	29,525.00	
381 20 00 00 Loan Repayment Received	0.00	0.00	0.00	0.00	0.00	0.00	NB
386 00 00 00 Court Remittances	0.00	77,460.30	0.00	0.00	0.00	0.00	
389 30 00 00 District Court	77,804.04	0.00	0.00	0.00	0.00	0.00	
389 30 00 01 State Bld Code Surcharge	2,185.50	0.00	0.00	0.00	0.00	0.00	
389 30 00 02 Sales Tax	13.05	0.00	0.00	0.00	0.00	0.00	
389 30 00 03 Expense Reimbursement	53,549.29	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	133,551.88	77,460.30	0.00	0.00	0.00	0.00	
395 10 00 00 Proceeds From Sales Of Capital Assets	49,245.40	2,719.50	7,713.75	347,855.49	2,000.00	2,000.00	NC
395 20 00 01 Compensation For Loss/Impairment Of Capital Asset	0.00	3,809.31	0.00	0.00	0.00	0.00	NB
390 Other Revenues	49,245.40	6,528.81	7,713.75	347,855.49	2,000.00	2,000.00	
397 76 00 01 Transfer In Orchard Park	0.00	0.00	0.00	413.25	0.00	0.00	
397 Transfers In	0.00	0.00	0.00	413.25	0.00	0.00	
TOTAL REVENUES:	7,652,462.12	7,816,936.27	9,773,974.16	7,245,546.51	7,683,905.00	9,828,824.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed Comment
FUND GAIN/LOSS:	7,652,462.12	7,816,936.27	9,773,974.16	7,245,546.51	7,683,905.00	9,828,824.00

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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002 American Rescue Plan Act Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
333 21 02 70 Coronavirus State and Local Fiscal Recovery Funds	0.00	0.00	0.00	1,530,667.00	0.00	1,529,173.00	AMG
330 Intergovernmental Revenues	0.00	0.00	0.00	1,530,667.00	0.00	1,529,173.00	
TOTAL REVENUES:	0.00	0.00	0.00	1,530,667.00	0.00	1,529,173.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	1,530,667.00	0.00	1,529,173.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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110 Street Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
316 41 01 10 Electric Utility Tax	390,417.15	392,643.11	395,266.37	330,246.43	385,000.00	400,000.00	AMG
316 41 01 11 Utility Tax Rebate-Electric	-106.51	0.00	0.00	0.00	0.00	0.00	
316 43 01 10 Gas Utility Tax	91,619.57	90,515.66	99,883.79	85,956.31	95,000.00	100,000.00	AMG
316 43 01 11 Utility Tax Rebate-Gas	-64.01	0.00	0.00	0.00	0.00	0.00	
316 45 01 10 Garbage/Solid Waste Utility Tax	62,488.38	69,870.13	74,073.76	59,537.69	62,000.00	75,000.00	RJ/AMG
316 45 01 11 Utility Tax Rebate-Garbage/Solid Waste	-14.35	0.00	0.00	0.00	0.00	0.00	
316 46 01 10 Cable Utility Tax	75,437.98	80,952.29	88,054.12	69,178.63	75,000.00	85,000.00	AMG
316 46 01 11 Utility Tax Rebate-Cable	-69.04	0.00	0.00	0.00	0.00	0.00	
316 47 01 10 Cellular/Pager/Telephone Utility Tax	240,545.99	210,219.94	199,697.82	119,238.36	215,000.00	190,000.00	RJ/AMG
316 47 01 11 Utility Tax Rebate-Telephone	-35.75	0.00	0.00	0.00	0.00	0.00	
310 Taxes	860,219.41	844,201.13	856,975.86	664,157.42	832,000.00	850,000.00	
336 00 71 00 Multimodal Transportation	13,944.94	14,383.61	14,994.98	11,574.30	15,410.00	15,932.00	ST shared revenue estimator
336 00 87 00 Gas Tax - Streets	216,943.25	219,048.78	202,625.06	159,671.77	244,260.00	233,072.00	ST shared revenue estimator
330 Intergovernmental Revenues	230,888.19	233,432.39	217,620.04	171,246.07	259,670.00	249,004.00	
344 10 00 00 Roads/Streets Maintenance/Repair/Construction Services	0.00	0.00	0.00	0.00	0.00	0.00	NB
361 40 01 10 Interest - Checking	54.21	0.00	0.00	0.00	0.00	0.00	
360 Miscellaneous Revenue	54.21	0.00	0.00	0.00	0.00	0.00	
361 11 01 10 Investment Interest	1,000.91	3,084.31	1,725.11	217.14	1,700.00	290.00	AMG
361 Investment Interest	1,000.91	3,084.31	1,725.11	217.14	1,700.00	290.00	
395 20 01 10 Compensation For Loss/Impairment Of Capital Assets	0.00	28,700.52	75,337.86	10,768.58	0.00	0.00	NB
390 Other Revenues	0.00	28,700.52	75,337.86	10,768.58	0.00	0.00	
397 42 01 10 OP Trans Frm Gen Fund	425,000.00	0.00	0.00	0.00	0.00	0.00	
397 Transfers In	425,000.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	1,517,162.72	1,109,418.35	1,151,658.87	846,389.21	1,093,370.00	1,099,294.00	
FUND GAIN/LOSS:	1,517,162.72	1,109,418.35	1,151,658.87	846,389.21	1,093,370.00	1,099,294.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed
001 General Fund	7,652,462.12	7,816,936.27	9,773,974.16	7,245,546.51	7,683,905.00	9,828,824.00
002 American Rescue Plan Act Fund				1,530,667.00		1,529,173.00
110 Street Fund	1,517,162.72	1,109,418.35	1,151,658.87	846,389.21	1,093,370.00	1,099,294.00
	9,169,624.84	8,926,354.62	10,925,633.03	9,622,602.72	8,777,275.00	12,457,291.00
FUNDS GAIN/LOSS:	9,169,624.84	8,926,354.62	10,925,633.03	9,622,602.72	8,777,275.00	12,457,291.00

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

REVENUE	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected
Property Taxes - Proj 1% increase	2,112,803	2,261,046	2,235,094	2,425,000	2,525,000	2,580,250	2,636,053	2,662,413	2,689,037	2,715,928	2,743,087
Sales Taxes - Proj 2% inc	3,547,038	3,502,610	4,334,251	3,525,000	4,361,000	4,448,220	4,537,184	4,627,928	4,720,487	4,814,896	4,911,194
Utility Taxes - Proj 3% - growth of pop	860,219	844,201	856,976	832,000	850,000	875,500	901,765	928,818	956,682	985,383	1,014,944
Other Taxes - 3% based on growth	411,127	457,610	464,876	452,500	492,040	506,801	522,005	537,665	553,795	570,409	587,521
Total Taxes	6,931,187	7,065,467	7,891,197	7,234,500	8,228,040	8,410,771	8,597,007	8,756,824	8,920,002	9,086,616	9,256,747
Licenses & Permits - Proj 1%	835,262	996,749	914,250	845,000	902,000	911,020	920,130	929,332	938,625	948,011	957,491
Intergovt Revenues - Proj 2%	409,643	413,358	1,586,254	449,875	3,194,873	481,514	491,145	500,968	510,987	521,207	531,631
Charges for Services	220,547	171,490	165,442	114,025	227,025	231,566	236,197	240,921	245,739	250,654	255,667
Fines - Proj 1%	74,572	70,873	73,777	61,650	67,150	67,822	68,500	69,185	69,877	70,575	71,281
Misc Revenue - Flat	139,862	130,957	298,117	75,725	31,815	32,133	32,454	32,779	33,107	33,438	33,772
Non Revenues - Flat	133,552	77,460	82,246	65,000	65,000	65,000	65,000	65,000	80,000	80,000	80,000
Total Revenue	8,744,624	8,926,355	11,011,283	8,845,775	12,715,903	10,199,826	10,410,433	10,595,008	10,798,336	10,990,501	11,186,589
EXPENDITURES											
Council/Mayor/Finance/Legal/ Insurance/ Facilities - Proj 2%	1,104,858	1,239,820	1,338,522	1,631,342	1,772,482	1,807,932	1,844,090	1,880,972	1,918,592	1,956,963	1,996,103
Public Safety - 3% plus addt staff	2,121,982	2,295,278	2,483,368	2,907,022	3,322,258	3,421,926	3,524,584	3,630,321	3,739,231	3,851,408	3,966,950
General Govt - 1%	34,739	29,086	35,044	38,381	37,277	37,650	38,026	38,407	38,791	39,179	40,354
Streets O&M - 3%	915,540	973,990	1,216,883	863,046	925,625	953,394	981,996	1,011,455	1,041,799	1,073,053	1,105,245
Plan/Build/Engineering	551,698	671,012	637,856	801,472	1,031,473	1,062,417	1,094,290	1,127,118	1,160,932	1,195,760	1,231,633
Operations & Maintenance - 3%	1,229,177	1,751,195	1,431,018	1,899,002	2,137,108	2,201,221	2,267,258	2,335,276	2,405,334	2,477,494	2,551,819
Library - 1%	481,784	482,470	503,420	599,721	595,978	607,898	620,056	632,457	645,106	658,008	664,588
Debt Service - Per Sch	161,520	161,521	80,413	0	0	0	0	0	0	0	0
Nonexpenditures - Flat	127,614	77,460	82,246	65,000	65,000	65,000	65,000	65,000	65,000	80,000	80,000
Total Exp before Capital Outlay	6,728,913	7,681,832	7,808,770	8,804,986	9,887,201	10,157,437	10,435,299	10,721,006	11,014,783	11,331,864	11,636,690
Revenue Greater (less) than Exp	2,015,712	1,244,523	3,202,513	40,789	2,828,702	42,389	(24,866)	(125,998)	(216,447)	(341,363)	(450,101)
Capital Outlay (LIFT included) - Flat	2,535,416	1,678,494	426,988	539,976	5,418,396	0	0	0	0	0	0
Revenue Greater (less) than Exp	(519,704)	(433,971)	2,775,525	(499,187)	(2,589,694)	42,389	(24,866)	(125,998)	(216,447)	(341,363)	(450,101)
Beginning Cash Balance	4,207,746	3,688,042	3,254,070	6,029,596	6,640,633	4,050,939	4,093,328	4,068,462	3,942,465	3,726,017	3,384,654
Ending Cash Balance	3,688,042	3,254,070	6,029,596	6,640,633	4,050,939	4,093,328	4,068,462	3,942,465	3,726,017	3,384,654	2,934,553
Increase (-decrease) in Cash	-7.72%	-5.65%	35.54%	-5.67%	-26.19%	0.42%	-0.24%	-1.18%	-1.97%	-3.01%	-3.87%

**CITY OF LIBERTY LAKE
NOTES TO FORECAST 10-19-2021**

SUMMARY:

- Overall, revenue estimates are conservative while expenses are estimated higher. City has performed over the years exceeding revenue expectations while staying within allocated budget for operations.

- While there are projected deficits in future years, the deficits are less than 10% of revenue and minor revisions can be made to adjust to revenue and expenses during the budget process.

-The forecast only includes General Fund Operations and Streets Operations.

GENERAL FUND/STREETS REVENUE SUMMARY

Estimates for Revenue are based conservatively

- Property Taxes

1% Plus \$30K for New AV for 2023-28

Note: Actual AV has been \$60K to \$100K over last 5 years.

- Sales Tax

2% increase for 2023-28

Note: 2021 Data suggests higher trend

- Utility Taxes & Other Taxes

3% increase for 2023-28

Note: Concern regarding Telephone Tax if consumers switch to VOIP plans.

- All other Revenue

1% Increase 2023-2028

Note: Shared State revenue is included in Intergovt Revenue. State could reduce or eliminate these sources of revenue which include Liquor Profits and Excise Taxes.

GENERAL FUND/ STREETS EXPENSE SUMMARY

- Police

2 additional officers, PT clerk to FTE

Current Contract is to thru 2022

- All other Departments

Executive - Added PIO

PEBS - Added Planner

OPS - Added Facility Manager and 2 Crew Leads, transitioning seasonals to FTE's

Library - PT Librarian to FTE

Input 3% increase otherwise for depts

- Capital

\$2 Million for Trailhead

\$1.723 Million for Kramer Overpass

Fleet/Equipment

Asset Management/Parks

OTHER FUNDS:

Not included in this Forecast

OTHER NOTES:

LIFT programmed to be funded from REET.