

City of Liberty Lake

Fiscal Year 2023 Budget

Presented by Mayor Cristella Kaminskas



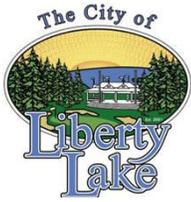
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CITY OF LIBERTY LAKE

Office of the Mayor

October 4, 2022

City Council and Liberty Lake Residents,

Where 2021 was a year of change, 2022 has been the year for building - not just physical assets but also building and investing in our staff and commissions and rebuilding our community events that had been on a two-year hiatus.

The City was fortunate to start 2022 with \$1.3M in the Restricted Reserve Fund and over 350% more cash in the General Fund than what is required. This enabled us to take on many projects, some of which are complete, and some are still in process. To say the staff has been busy is an understatement.

- PROJECTS

- Completion of Kramer Parkway reconstruction between Sprague and Country Vista
- Continued work on the Kramer Parkway overpass
- Approval to start the Public Works Yard building
- Start of the Trailhead Clubhouse rebuild and parking lot renovations
- Design of 4 additional flashing crosswalk beacons on safe routes to school
- Installation of the traffic signal at Legacy Ridge & Country Vista
- Completion of the sidewalk between Aladdin & Caufield on the north side of Mission
- Installation of the Flock Safety Camera System
- Improved Network Security and 24/7/365 network monitoring
- Installation of a new HVAC system at City Hall and Generator at the Police/Library building
- Purchase of the building at 23129 E. Mission Avenue for Library expansion in 2024
- Installation of "NextRequest" software, a public records software that also handles social media archiving
- Implementation of "Fuel Cloud" software to better track fuel usage
- Stormwater Master plan funded by a grant from the Department of Ecology

- STAFF & COMMISSIONS

New City Administrator

City Planner

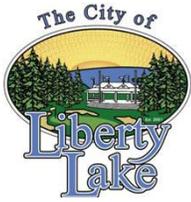
Communications Specialist

Additional Police Officers

Facilities Lead

Community Engagement Commission

Once again, Liberty Lake has seen record Sales Tax revenue in 2022. Our projected collection for 2022 is \$5.3M, \$1M over what was budgeted. Our Restricted Reserve fund remains strong at \$1.3M, but with increased operational costs, I will ask the council to move \$300,000 from the General Fund to the Restricted Reserve before the end of 2022 to continue compliance with Financial Policy 1910 which requires 15% of operational costs to be set aside in this fund. This would leave the 2022 General fund ending balance at \$5.8M.



CITY OF LIBERTY LAKE

Office of the Mayor

For a second year in a row, I am proposing a 0% change to Property Taxes. The 2022 Liberty Lake rate was \$1.26/\$1,000 valuation. That means for a \$500,000 home, the City collected \$630 in property tax in 2022. With our continued growth, the rate per \$1,000 valuation is expected to decrease even more in 2023 as we spread the property tax burden over more residences and businesses. Property Tax currently funds the library and 54% of the Police Department. Everything else we do is paid for through a multitude of other resources.

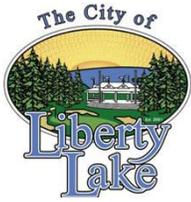
During this budget season, the City Council will have further discussions on the 3% utility tax that the city collects which helps pay for street maintenance projects. This is currently the only way businesses pay into the cost of street maintenance.

As a community, we are at 70% of the anticipated population of 18,500 which we are expected to reach by 2040. 2023 will bring additional development (both commercial and residential) on the west end of Appleway, north of I-90 and in the River District, and on the east end of Appleway.

2023 will see the completion of many current projects and the beginning of new ones:

- Enhancements/improvements to our parks
- Installation of Smart Signal Control
- General maintenance of City assets
- Design for future projects, including road improvements
- New/replacement vehicles and equipment
- Additional pedestrian crossing improvements and solar powered speed limit signs
- Trailhead Driving range netting & pole replacement
- Development of a Master Plan for the remaining 4.4 acres at Town Square
- Addition of Instagram, LinkedIn, and other media channels to communicate with our residents
- A Citizen Academy for people to better understand how a municipal government works
- A pilot program with SC Johnson for recycling plastic film
- Reconvening both the Youth Commission and the Civil Service Commission
- Continued discussions with the Army National Guard to potentially build a readiness center on the north side of I-90
- Possible implementation of an additional payment system that would net the city a 1% rebate of any payments made to vendors accepting this system. This could be a potential offset to the Utility Tax.

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



CITY OF LIBERTY LAKE

Office of the Mayor

Lastly, I can't begin to say how proud I am to be a member of this community. As I looked over the list of events that took place in 2022, I was reminded that everything that happens here is because we have amazing volunteer groups and amazing individuals who contribute all year to make Liberty Lake what it is.

I challenge every one of our residents to get involved – whether it is helping your neighbor shovel snow, joining a non-profit group, or stepping up to fill a seat on one of the City's many boards and commissions.

We may be small by some standards, but we are mighty, and we will continue to make Liberty Lake one of the best places in the U.S. to live!

City of Liberty Lake



Elected Officials

Cristella Kaminskas
Phil Folyer
Chris Cargill
Dan Dunne
Annie Kurtz
Tom Sahlberg
Jed Spencer
Wendy Van Orman

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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LIBERTY LAKE

Our HOME, Our COMMUNITY

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

Our COMMUNITY VISION

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

Our MISSION

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

Our VALUES

INTEGRITY

PARTNERSHIP

CIVIC PRIDE

COMMUNITY INVESTMENT

FAMILY-CENTERED ACTIVITIES

QUALITY OF LIFE

FINANCIAL SUSTAINABILITY

ENVIRONMENTAL SUSTAINABILITY



VIBRANT ECONOMY & BUSINESS ENVIRONMENT



SAFE, ACTIVE & ENGAGED COMMUNITY



SUSTAINABLE RESOURCES



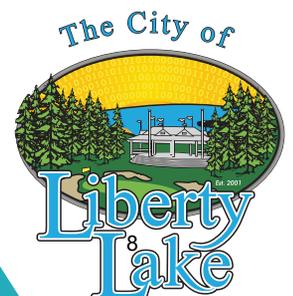
QUALITY FACILITIES & INFRASTRUCTURE

Our INVITATION

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

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

PLEASE VISIT OUR WEBSITE AT: LIBERTYLAKewa.GOV





VIBRANT ECONOMY & BUSINESS ENVIRONMENT

GOALS:

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



SAFE, ACTIVE & ENGAGED COMMUNITY

GOALS:

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

Our

LIBERTY LAKE

16%

DEDICATED
OPEN SPACE

9

GOATS

35

MILES OF TRAILS

70%

BUILT TO
CAPACITY

43

PAVILION EVENTS
ANNUALLY

500
GOLF CARTS

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 department is staffed to support timely processing of development applications and anticipates another busy year for both business and residential development in the city
	PEBS department is staffed to identify and implement continual process improvements
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 \$50,000 annually 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 two additional fully commissioned officers & the restructuring of personnel to provide additional oversight to continue its 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 additional activities to improve communication with community
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 to reconfigure the Liberty Lake Road slip lane for safety improvements
	CFP includes investments for various roadway and intersection improvements
	CFP includes funding for multiple sidewalk and pathway maintenance and enhancement projects
Enrich & Enhance Intellectual, Cultural, & Creative Opportunities through Liberty Lake Library	Library budget includes \$11,000 for programming, \$12,500 for databases and online resources, and \$55,000 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
	Rental income from 23129 E Mission will be used for upcoming improvements to the site of the future library building
	Budget includes funding Public Art at \$65,000 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 \$917,000 in investments in facilities asset management in 2023
Implement Asset Management Funding Strategy	CFP includes \$1.22 million in transportation facilities & pedestrian pathway asset management
	CFP includes \$1,525,000 investment in vehicles and equipment, and \$60,000 in technology hardware
	O&M provides staffing levels to maintain infrastructure, including streets, trails, facilities and open space
Develop & Implement Financial Management Plan	Budget proposes increase in cash reserve for 2023 and is well positioned to weather an economic downturn
	Operating reserves are equipped to handle unforeseen events
Invest in Employees	Budget reflects competitive employee salaries & benefits and accounts for historic cost of living increases
	Finance & Admin staffing levels support Human Resource and Payroll functions as well as ongoing staff training
	Library budget includes \$5,500 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 additional resources to maintain sustainable work loads
	PEBS budget includes \$5,000 for staff travel, training and education to maintain certifications & licenses
	LLPD budget includes \$8,000 for staff travel, training and education
	LLPD budget includes two additional fully commissioned officers & will negotiate a new labor contract in 2023

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

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

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.

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

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

City of Liberty Lake Planning Commission:

Full Time Members - Voting

Richard Siler (City Resident) – Commission Chair
Joe Mann (City Resident) – Commission Vice-Chair
Dale Robbins (City Resident)
Tim Olsen (City Resident)
Stephen Ramirez (City Resident)
DG Garcia (City Resident)
Vacant

Adjunct Members – Non Voting

Jim Baumker (City Resident), Position 2
Vacant, Position 2

Liberty Lake Civil Service Commission:

Liberty Lake Library Board of Trustees:

Shawna Deane

Brad Hamblet

Kim Girard

Teresa Tapao Hunt

Tim Olsen

Liberty Lake Salary Commission:

Joan Wissman, Chair, Position 1

Jim Baumker, Position 2

Mark Saba, Position 3

Liberty Lake Lodging Tax Advisory Committee:

Councilmember Wendy Van Orman
City of Liberty Lake

John Helwich
Best Western

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)

Vacant (Community Wide)

Vacant (Student Commissioner)

Community Engagement Commission:

Robin Bekkedahl, Chair, Position 1

Bill Norman, Position 2

Jennifer Kosaka, Position 3

Summer Darrow, Vice Chair, Position 4

Terri Peters, Position 5

Aaron Asmus, Position 6

Vacant, Position 7

Vacant, Position 8

Mark Saba, Position 9

Liberty Lake Youth Commission:

Budget Guide

2023



Budget Process

Purpose

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

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

Process

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

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

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

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

Basis of Accounting and Budgeting

Basis of Presentation: Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. For 2023, 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 (Kramer Overpass) Road Project, Harvard Road Mitigation, Municipal Library Capital, Municipal Facilities Master Plan, Police Capital, Community Messaging, Underground Utility, Building Contingency, Trailhead Improvements Project, Stormwater Utility, Aquifer Protection Area, Golf 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.

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

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

General Expenditure Policies

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

1. Expenditures approved by the City Council define the City's spending limits for the upcoming fiscal year. The City will maintain an operating philosophy of cost control and responsible financial management.
2. Budgeted annual expenditures will be maintained within the limitations of annual revenues.
3. The City will maintain expenditure categories according to state statute and administrative regulation.
4. Services will parallel and adjust to the City's inelastic revenue sources in order to maintain the highest level of service. During periods of economic upturn, long-term expansion of core services will be limited to the anticipated increase of those sources.
5. The City will take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, or fee increases. The City Council may approve a short-term interfund loan or use of one-time revenue sources to address temporary gaps in cash flow, although this will be avoided if possible.
6. Long-term debt or bond financing shall not be used to finance current operating expenditures.
7. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency tools to maximize productivity. The City will hire additional staff only after the need for such positions has been demonstrated and documented.

8. All compensation planning and collective bargaining will focus on the total cost of compensation which includes direct salary, health care benefits, retirement contributions, and other benefits which are a cost to the City.
9. Periodic comparisons of service delivery will be made to ensure that quality services are provided to the citizens of Liberty Lake at the most competitive and economical cost. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery where appropriate. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated by the Mayor and/or City Council.

Financial Communication

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. 291
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2023, 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, 2023 and ending December 31, 2023.

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 7, 2022 and October 14, 2022 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 2023 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 2023 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 \$30,298,931 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 2023 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 2023 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 6th day of December, 2022.

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
2023 Budget Summary By Fund**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	\$ 5,843,713	\$ 13,925,023	\$ 14,119,645	\$ 5,649,091
American Rescue Plan Act Fund	979,040	-	979,040	-
Street Fund (Fund 110)	526,526	1,128,639	1,394,274	260,891
Parks & Arts Fund	32,514	37,486	70,000	-
Tourism Promotion Fund	108,700	75,999	80,000	104,699
Tourism Promotion Capital Fund	289,361	46,707	-	336,068
Tourism Promotion Area (TPA)	23,489	110,178	133,667	-
Restricted Reserve	1,611,678	8,172	-	1,619,850
REET 1 Capital Projects Fund	290,337	1,943,513	1,156,635	1,077,215
REET 2 Capital Projects Fund	1,372,082	1,591,620	2,000,000	963,702
Street Capital Projects Fund	575,849	202,338	315,250	462,937
Henry Rd Project Fund	-	-	-	-
Harvard Road Mitigation Fund	613,976	322,826	615,745	321,057
Library Capital Fund	114,311	147,483	180,794	81,000
Municipal Facilities Fund Master Plan	276,019	1,720	-	277,739
Police Capital Fund	96,697	655	60,000	37,352
Community Messaging Fund	92,225	575	-	92,800
Underground Utility Fund	50,416	25,624	50,000	26,040
Building Contingency Fund	107,882	17,118	125,000	-
Trailhead Improvements Project Fund	4,000,000	2,600,248	6,600,248	-
Stormwater Utility Fund	173,793	184,805	321,384	37,214
Aquifer Protection Fund	342,668	145,645	389,900	98,413
Golf Operations Fund	549,117	920,254	1,437,149	32,222
Unemployment Fund	-	15,000	15,000	-
Health Reimbursement (Bridge) Fund	124,036	50,964	175,000	-
Custodial Fund	-	80,200	80,200	-
	<u>\$ 18,194,429</u>	<u>\$ 23,582,792</u>	<u>\$ 30,298,931</u>	<u>\$ 11,478,290</u>
Total Revenues & Expenditures		<u>\$ 41,777,221</u>		<u>\$ 41,777,221</u>

**CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2023**

JOB TITLE	Full Time (FT) Part Time (PT)	# of Employees	2021 ADOPTED	2022 ADOPTED	2023 PROPOSED	Notes:
<u>Section 2. EXECUTIVE</u>						
City Administrator	FT	1	\$126,033 - \$141,934	\$126,033 - \$141,934	\$134,225 - \$151,159	
Office Assistant	FT	1	\$40,947 - \$46,114	\$41,766 - \$47,507	\$44,928 - \$50,606	
Communication Specialist	FT	1	NA	\$58,195 - \$65,541	\$61,981 - \$69,826	
<u>Section 3. ADMINISTRATIVE SERVICES</u>						
Finance Director	FT	1	\$92,549 - \$104,226	\$95,326 - \$107,352	\$101,522 - \$114,330	
Human Resource Manager	FT	1	\$76,500 - \$86,151	\$78,795 - \$88,736	\$83,917 - \$94,504	
City Treasurer	FT	1	\$58,195 - \$65,535	\$59,946 - \$70,886	\$67,059 - \$75,504	
City Clerk	FT	1	\$58,195 - \$65,535	\$59,946 - \$67,517	\$63,835 - \$71,885	
Accounting Technician	FT	1	\$48,967 - \$55,144	\$50,440 - \$56,784	\$53,726 - \$60,528	
IT Technician	FT	1	\$56,498 - \$63,626	\$58,178 - \$65,520	\$61,963 - \$69,805	
<u>Section 4. PUBLIC SAFETY</u>						
Chief of Police	FT	1	115000 - \$129,509	\$118,450 - \$133,394	\$122,475 - \$137,927	
Evidence Custodian	FT	1	NA	NA	\$53,102 - \$59,779	NEW
Police Records Clerk	FT	1	\$46,502 - \$52,369	\$47,902 - \$53,955	\$51,002 - \$57,450	
Office Assistant	PT	0	\$19.69 - \$22.17	\$19.69 - \$22.17	NA	Remove 2023
Police Officer	FT	10	\$55,858 - \$79,299	\$56,975 - \$80,885	\$56,975 - \$80,885	Add 2 FT
Police Sergeant	FT	3	\$83,264 - \$90,137	\$84,829 - \$91,930	\$84,829 - \$91,930	
Police Detective	FT	1	\$78,125 - \$93,355	\$78,125 - \$93,355	\$78,125 - \$93,355	
Lieutenant	FT	1	NA	NA	\$93,355 - \$101,088	
Master Police Officer (MPO)	FT	6	NA	NA	\$58,271 - \$82,181	Per union agreement, MPO receives \$0.60/hr.
<u>Section 5. OPERATIONS AND MAINTENANCE</u>						
Operation & Maintenance Director	FT	1	\$92,549 - \$104,226	\$95,326 - \$107,352	\$101,522 - \$114,330	
Parks/Streets/Facilities Section Lead	FT	4	\$54,886 - \$61,818	\$56,534 - \$63,669	\$60,216 - \$67,808	
Parks/Streets/Facilities Section Lead w/CDL	FT	2	NA	\$57,574 - \$64,709	\$61,256 - \$68,848	
Park/Streets/Facilities Maintenance	FT	16	\$37,064 - \$41,746	\$38,168 - \$42,994	\$40,643 - \$45,760	Add 2 FT
Parks/Streets/Facilities Maintenance w/CDL	FT	3	NA	\$39,208 - \$44,034	\$41,683 - \$46,800	
Equipment Maint Tech	FT	1	\$49,306 - \$55,527	\$50,773 - \$57,200	\$54,080 - \$60,882	
Park/Golf Maintenance Seasonal	PT	10	\$13.69 - \$15.41	\$14.49 - \$16.32	\$15.74 - \$17.72	
Park/Streets/Facilities Maintenance	PT	1	\$17.82 - \$20.07	\$18.35 - \$20.67	\$19.54 - \$22.00	
Operation & Maintenance Office Assistant	FT	0	NA	NA	NA	Remove 2023
<u>Section 6. PLANNING, ENGINEERING & BUILDING SERVICES</u>						
Building Inspector	FT	1	\$59,044 - \$66,477	\$60,819 - \$68,494	\$64,771 - \$72,946	
Chief Building Inspector	FT	1	\$64,180 - \$72,277	\$66,123 - \$74,464	\$70,249 - \$79,310	
Director of Planning & Engineering	FT	1	\$99,849 - \$112,446	\$102,844 - \$115,820	\$109,529 - \$123,348	
City Engineer	FT	1	\$83,039 - \$93,516	\$85,531 - \$96,321	\$91,090 - \$102,582	
Permit Technician	FT	0	\$45,409 - \$51,106	\$45,409 - \$51,106	NA	Remove 2023
Contract Professional Temp	FT	1	NA	NA	\$30.00 - \$50.00	Temporary Contract work. Wage TBD by work performed. No Bens
Engineering Technician	FT	0	\$54,374 - \$60,107	\$54,974 - \$61,901	NA	
Project Manager	FT	1	\$64,179 - \$72,259	\$66,123 - \$74,646	\$70,429 - \$79,310	
PEBS Technician	FT	2	NA	\$54,974 - \$61,901	\$58,552 - \$65,937	
Senior Planner	FT	1	NA	\$75,827 - \$85,393	\$80,756 - \$90,944	
<u>Section 7. LIBRARY</u>						
Director of Library Services	FT	1	\$71,071 - \$79,921	\$73,203 - \$82,438	\$77,961 - \$87,797	
Librarian	FT	1	\$47,715 - \$53,713	\$49,150 - \$55,266	\$52,354 - \$58,926	
Librarian	PT	1	NA	NA	\$25.17 - \$28.33	NEW: Fall/Winter support
Library Clerk	PT	2	\$13.69 - \$15.41	\$14.49 - \$16.32	\$15.74 - \$17.72	
Library Technician I	PT	3	\$15.86 - \$17.87	\$16.34 - \$18.41	\$36,192 - \$40,768	
Library Associate	FT	1	\$39,356 - \$44,321	\$40,539 - \$45,656	\$43,180 - \$48,630	
Library Associate Lead	FT	1	NA	\$41,059 - \$46,176	\$43,701 - \$49,150	Includes premium pay of \$0.25/hr.
<u>Section 8. TRAILHEAD GOLF COURSE</u>						
Golf Professional	FT	1	\$55,421 - \$62,413	\$57,083 - \$64,285	\$60,794 - \$68,464	
Assistant Pro	FT	1	NA	NA	\$42,578 - \$47,944	NEW
Golf - PGA	FT	2	\$17.82 - \$20.07	\$38,168 - \$42,994	\$40,643 - \$45,760	
Pro Shop	PT	4	\$13.69 - \$15.41	\$14.49 - \$16.32	\$15.74 - \$17.72	

NOTES:

COLA is proposed at 6.5% for 2023 for all Full Time Employees except employees under Union Contract.

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

Minimum wage increase from \$14.49 to \$15.74 for 2023.

Wages unsettled for Public Safety - Salary Schedule will be updated in 2023 upon execution of new labor agreement

Employee Count

FT	77
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
Mark McAvoy

City Attorney
Sean Boutz

Executive
Mark McAvoy

- Communications Specialist
- Office Assistant

FTE= 3

Finance
Kyle Dixon

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

FTE=10
Seasonal= 4

Municipal Library
Jandy Humble

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

FTE= 4
PT= 6

Police
Damon Simmons

- Administration
- Investigations
- Patrol
- Community Policing

FTE= 24

PEBS
Lisa Key

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

FTE= 8
Temp=1

OPS & Maint.
Jennifer Camp

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

FTE= 27
PT= 1
Seasonal= 10

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 290**

**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, 2023 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 2023 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 12,480;

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 2023, including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2023 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. 2023 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 2022 amount of \$0.00 which is 0% for the year commencing January 1, 2023, 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 2023 calendar year.

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

PASSED by the City Council this 15th day of November, 2022

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**

	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
001 General Fund				
310 Taxes	\$ 7,034,221	\$ 8,011,051	\$ 7,378,040	\$ 8,302,450
320 Licenses & Permits	910,846	942,494	902,000	1,105,000
330 Intergovernmental	1,368,634	275,169	3,523,084	3,557,237
340 Charges for Services	165,442	261,023	227,025	244,525
350 Fines and Forfeitures	73,777	50,845	67,150	52,150
360 Miscellaneous Revenue	213,340	86,582	29,525	45,916
380 Non-Revenue	-	-	-	615,745
390 Operational Transfers	7,714	352,102	2,000	2,000
Total of General Fund	\$ 9,773,974	\$ 9,979,266	\$ 12,128,824	\$ 13,925,023

	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
All Other Funds				
002 American Rescue Plan Act Fund	\$ -	\$ 1,530,667	\$ 1,529,173	\$ -
110 Street Operations Fund	1,151,659	1,116,763	1,099,294	1,128,639
111 Parks & Arts Fund	7,372	6,592	27,204	37,486
115 Tourism Promotion Fund	53,663	87,767	75,080	75,999
116 Tourism Promotion Capital Fund	34,914	57,226	45,240	46,707
117 Tourism Promotion Area (TPA)	74,280	131,400	90,080	110,178
120 Restricted Reserve	9,345	1,453	1,500	8,172
214 City Land LTGO Bond Fund	80,413	-	-	-
310 Capital Projects Fund	1,955,747	582,877	1,500,700	1,943,513
311 Special Capital Projects Fund	1,957,170	584,511	502,400	1,591,620
312 Street Capital Projects Fund	732,603	19,803	400	202,338
314 Orchard Park Capital Fund	95,524	0	-	-
318 Harvard Road Bridge Widening Fund	1,265	18	-	-
319 Henry Rd Project	-	1,540,000	2,291,123	-
320 Harvard Road Mitigation Fund	489,081	575,457	265,170	322,826
330 Library Capital Fund	627	18,057	19,405	147,483
331 Municipal Facilities Fund Master Plan	2,115	307	320	1,720
334 Police Capital Fund	397	50,064	65	655
335 Community Messaging Fund	603	102	100	575
336 Underground Utility Fund	686	25,116	25,120	25,624
337 Building Contingency Fund	912	137	9,279	17,118
338 Trailhead Improvements Project Fund	-	400,099	8,000,030	2,600,248
410 Stormwater Utility Fund	78,293	90,398	173,910	184,805
411 Aquifer Protection Fund	51,208	64,114	139,050	145,645
420 Golf Operations Fund	737,679	940,220	687,430	920,254
501 Unemployment Fund	5,498	11,364	15,000	15,000
502 Health Reimbursement (Bridge) Fund	15,920	35,137	61,428	50,964
630 Custodial Fund	91,300	64,323	80,200	80,200
Total Revenues for All Other Funds	\$ 7,628,273	\$ 7,933,973	\$ 16,638,701	\$ 9,657,769

GRAND TOTAL FOR ALL FUNDS \$ 17,402,248 \$ 17,913,239 \$ 28,767,525 \$ 23,582,792

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

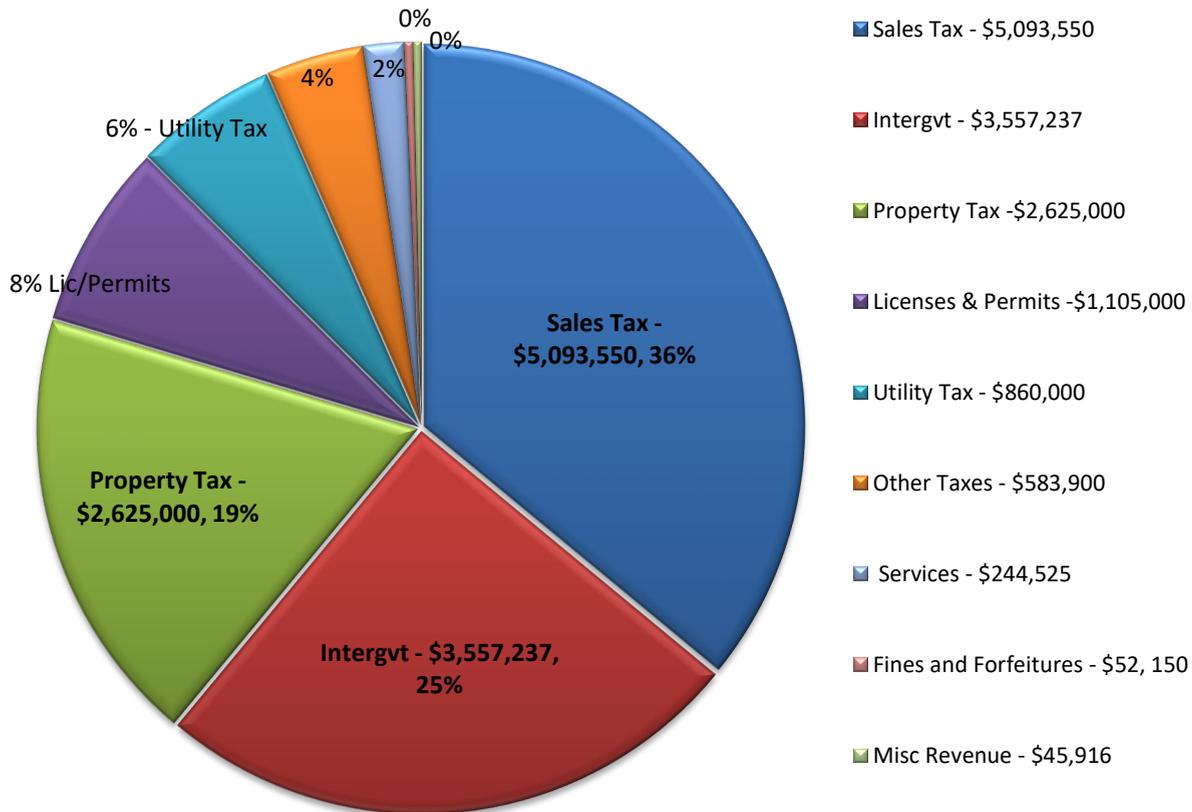
	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
001 General Fund				
511 Legislative	\$ 91,666	\$ 96,048	\$ 132,615	\$ 121,511
513 Executive	290,087	404,334	479,282	541,794
514 Finance	1,403,418	3,130,843	5,129,758	3,649,721
515 Legal	66,000	66,000	66,000	72,000
521 Law Enforcement	2,482,183	2,818,012	3,822,258	4,318,317
558 Planning & Engineering	634,452	772,819	1,067,273	1,357,256
572 Library	503,420	545,024	1,300,978	648,270
576 Operations & Maintenance	1,419,460	1,490,323	2,924,658	3,410,766
580 Non Expenditures	77,460	-	-	-
Total of General Fund	\$ 6,968,147	\$ 9,323,402	\$ 14,922,822	\$ 14,119,645

	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
All Other Funds				
002 American Rescue Plan Act Fund	\$ -	\$ 282,148	\$ 3,044,074	\$ 979,040
110 Street Operations Fund	1,259,421	930,521	1,419,975	1,394,274
111 Parks & Arts Fund	8,549	11,076	39,000	70,000
115 Tourism Promotion Fund	31,344	14,500	60,000	80,000
116 Tourism Promotion Capital Fund	-	-	-	-
117 Tourism Promotion Area (TPA)	78,440	134,348	138,090	133,667
120 Restricted Reserve	-	-	-	-
214 City Land LTGO Bond Fund	80,413	-	-	-
310 Capital Projects Fund	1,387,721	259,603	1,820,000	1,156,635
311 Special Capital Projects Fund	236,334	446,880	1,906,500	2,000,000
312 Street Capital Projects Fund	442,096	9,404	225,000	315,250
314 Orchard Park Capital Fund	106,188	-	-	-
318 Harvard Road Bridge Widening Fund	299,725	-	-	-
319 Henry Rd Project	1,309,954	1,568,457	2,300,000	-
320 Harvard Road Mitigation Fund	610,302	284,130	90,000	615,745
330 Library Capital Fund	-	-	100,000	180,794
331 Municipal Facilities Fund Master Plan	-	-	-	-
334 Police Capital Fund	-	3,253	57,626	60,000
335 Community Messaging Fund	-	-	-	-
336 Underground Utility Fund	-	-	135,000	50,000
337 Building Contingency Fund	-	22,837	125,000	125,000
338 Trailhead Improvements Project Fund	-	37,969	8,000,030	6,600,248
410 Stormwater Utility Fund	72,697	84,107	264,963	321,384
411 Aquifer Protection Fund	26,033	30,462	189,463	389,900
420 Golf Operations Fund	552,803	683,980	1,217,744	1,437,149
501 Unemployment Fund	5,498	11,364	15,000	15,000
502 Health Reimbursement (Bridge) Fund	32,614	28,679	175,000	175,000
630 Custodial Fund	91,300	64,323	80,200	80,200
Total Expenditures for All Other Funds	\$ 6,631,432	\$ 4,908,040	\$ 21,402,665	\$ 16,179,286

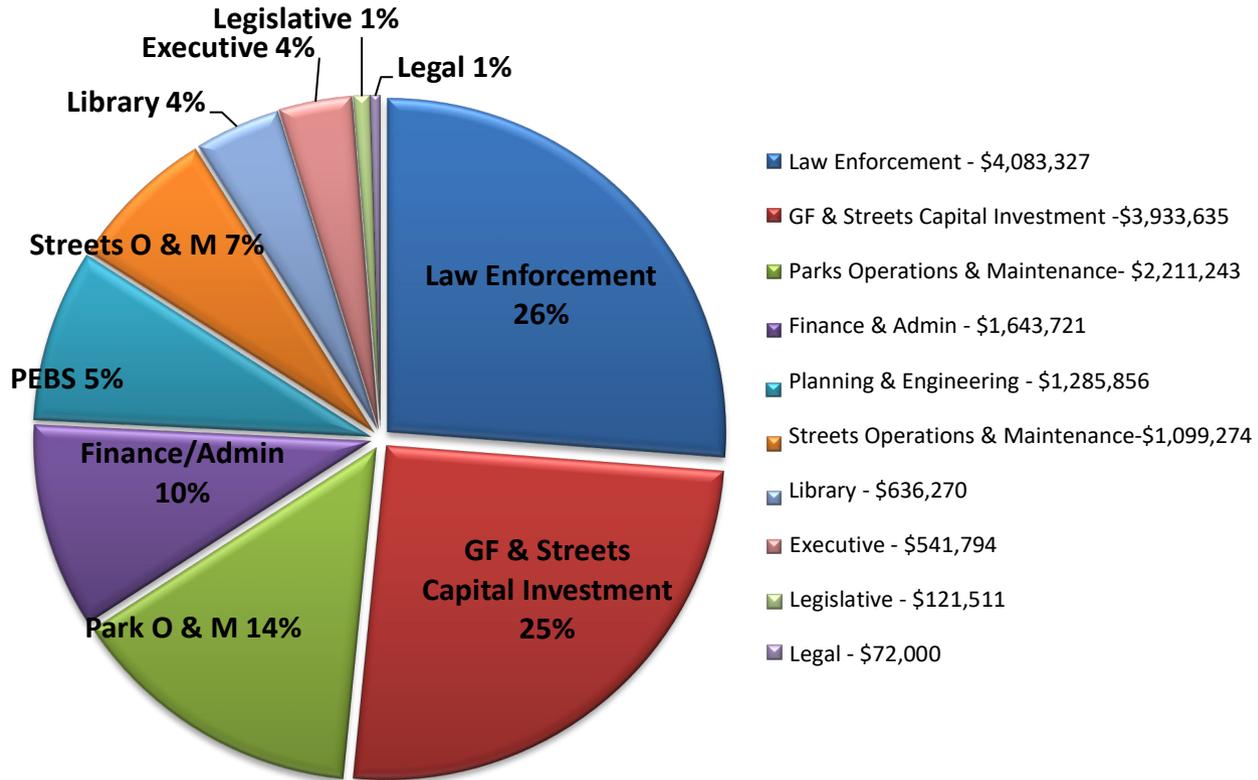
GRAND TOTAL FOR ALL FUNDS \$ 13,599,579 \$ 14,231,441 \$ 36,325,487 \$ 30,298,931

2023 Proposed General Fund and Streets Revenue

\$14,167,278



2023 Proposed General Fund and Streets Expenditures \$15,628,631



General Fund

2023



**Legislative
General Fund 001**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ 60,480	\$ 58,290	\$ 63,504	\$ 68,900	8%
Benefits	5,095	4,842	5,111	5,611	10%
Supplies	313	559	1,500	1,500	0%
Services & Charges	24,206	32,357	59,500	42,500	-29%
Capital Outlay	1,573	-	3,000	3,000	
Legislative Total	\$ 91,666	\$ 96,048	\$ 132,615	\$ 121,511	-8%

Legislative costs are expenditures associated with City Council activities.

Notes

Salaries & Wages

Salary Commission considering wage increase to reflect cost of living increases

Services & Charges

2023 includes \$20K for Elections Costs, Legal Notices, Meeting mgmt, \$8K for AWC Membership \$2K for NLC Membership and \$7K for Council travel costs.

Position Summary	2020	2021	2022	2023	% Change
<u>Elected</u> Councilmember	7	7	7	7	0

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
511 60 10 00 Legislative-Salaries & Wages	33,600.00	60,480.00	58,290.02	41,625.00	63,504.00	68,900.00	Placeholder pending Salary Commission review KD
010 Salaries and Wages	33,600.00	60,480.00	58,290.02	41,625.00	63,504.00	68,900.00	
511 60 20 01 Legislative-Social Security & Medicare	2,570.40	4,626.72	4,461.48	3,184.52	4,859.00	5,334.00	
511 60 23 02 Legislative-Labor & Industries	378.60	379.20	294.60	163.40	158.00	164.00	
511 60 24 00 Paid Family And Medical Leave	49.56	89.04	85.86	45.37	94.00	113.00	
020 Personnel Benefits	2,998.56	5,094.96	4,841.94	3,393.29	5,111.00	5,611.00	
511 60 31 00 Legislative Supplies	947.90	312.52	558.56	540.19	1,500.00	1,500.00	NC KD
030 Supplies	947.90	312.52	558.56	540.19	1,500.00	1,500.00	
511 30 40 00 Official Publication Services	0.00	0.00	0.00	38.25	0.00	0.00	
511 60 41 00 Legislative - Professional Services	20,981.03	14,895.35	21,775.47	3,267.07	20,000.00	20,000.00	NC Zoom, Election Costs, Notices KD
511 60 41 01 Legislative - Advisory Funds	0.00	0.00	0.00	0.00	10,000.00	0.00	NB no activity. Council interest? KD
511 60 42 00 Legislative-Telephone,Internet,Postage	1,204.35	1,065.96	1,256.75	1,282.75	1,500.00	1,500.00	NC KD
511 60 43 00 Legislative Travel-Lodging,Meals,Mileage	5,306.71	0.00	0.00	0.00	14,000.00	7,000.00	2023 AWC conference in Spokane KD
511 60 49 00 Legislative-Dues,Subscriptions,Mbrsh	11,177.00	8,245.00	9,325.00	9,042.00	14,000.00	14,000.00	NC AWC annual dues, Chamber, Council training KD
040 Services	38,669.09	24,206.31	32,357.22	13,630.07	59,500.00	42,500.00	
594 11 64 00 Legislative-Furniture,Computers&Equip	0.00	1,572.50	0.00	2,411.97	3,000.00	3,000.00	NC. Replacement computers for council if needed KD
060 Capital Outlays	0.00	1,572.50	0.00	2,411.97	3,000.00	3,000.00	
511 Legislative	76,215.55	91,666.29	96,047.74	61,600.52	132,615.00	121,511.00	
TOTAL EXPENDITURES:	76,215.55	91,666.29	96,047.74	61,600.52	132,615.00	121,511.00	
FUND GAIN/LOSS:	-76,215.55	-91,666.29	-96,047.74	-61,600.52	-132,615.00	-121,511.00	

**Executive
General Fund 001**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ 166,151	\$ 242,754	\$ 258,235	\$ 295,769	15%
Benefits	37,797	65,224	90,347	93,785	4%
Supplies	3,151	1,782	5,000	6,000	20%
Services & Charges	79,669	93,572	122,700	141,240	15%
Capital Outlay	3,319	1,002	3,000	5,000	67%
Executive Total	\$ 290,087	\$ 404,334	\$ 479,282	\$ 541,794	13%

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

Notes

Salaries & Wages	Salary Commission considering wage increase to reflect cost of living increases for Mayor. 6.5% COLA; 2% Step for City Admin, Comm. Specialist and Office Asst.
Services & Charges	Includes economic development services thru GSI (\$26K) and Valley Chamber (\$12.5K). Also includes \$15.5K for The Splash monthly article. \$50K related to professional services for labor agreement representation, meeting management, misc. consultant services. \$10K dedicated to public engagement (Comm. Specialist and CEC services)

Position Summary	2020	2021	2022	2023	% Change
<u><i>Elected</i></u>					
Mayor	1	1	1	1	
<u><i>Full Time</i></u>					
City Administrator	1	1	1	1	
Office Assistant	0	0	1	1	
Comm. Specialist	0	0	1	1	
Total FTE Positions	1	1	3	3	0%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
513 10 10 01 Mayor-Salaries & Wages	15,000.00	27,000.00	27,000.00	22,500.00	28,350.00	30,000.00	Place holder pending Salary Commission review KD
513 10 10 02 Executive-Salaries & Wages	134,854.56	139,150.80	215,376.16	184,960.40	229,885.00	265,269.00	6.5% COLA; 2% step
513 10 10 03 Executive-Overtime	0.00	0.00	378.26	2,229.06	0.00	500.00	
010 Salaries and Wages	149,854.56	166,150.80	242,754.42	209,689.46	258,235.00	295,769.00	
513 10 20 01 Executive-Social Security & Medicare	3,093.24	4,084.74	5,173.42	4,386.64	9,111.00	6,425.00	
513 10 21 05 Executive-Retirement	17,193.96	17,741.76	27,551.06	22,652.87	29,311.00	33,886.00	
513 10 22 04 Executive-Medical/Life/LTD	13,181.27	12,381.08	24,472.70	26,237.77	41,704.00	44,633.00	
513 10 23 02 Executive-Labor & Industries	267.58	347.28	589.89	563.93	830.00	865.00	
513 10 24 01 Paid Family And Medical Leave-Mayor	22.08	39.65	39.64	24.12	42.00	55.00	
513 10 24 02 Paid Family And Medical Leave	195.37	202.42	316.64	178.04	0.00	0.00	
513 10 24 03 Paid Family And Medical Leave-Executive	0.00	0.00	0.56	2.55	349.00	421.00	
513 10 24 04 Moving Expense-Executive	0.00	0.00	0.00	11,618.91	0.00	0.00	
513 10 28 00 HRA VEBA-Executive	3,000.00	3,000.00	7,080.00	10,080.00	9,000.00	7,500.00	
020 Personnel Benefits	36,953.50	37,796.93	65,223.91	75,744.83	90,347.00	93,785.00	
513 10 31 00 Executive Supplies	1,112.27	3,151.40	1,367.31	2,552.95	5,000.00	6,000.00	City Admin, Comm Specialist and Community engagement commission needs. KD
513 10 31 01 Executive Event & Meeting Expenses	0.00	0.00	415.14	0.00	0.00	0.00	
030 Supplies	1,112.27	3,151.40	1,782.45	2,552.95	5,000.00	6,000.00	
513 10 41 00 Executive-Professional Services	34,065.93	19,316.88	24,052.11	37,913.41	50,000.00	50,000.00	NC Granicus, Labor Agreement representation KD
513 10 41 01 Executive Professional Services-Public Information	4,800.00	0.00	0.00	0.00	5,000.00	10,000.00	Additional services for CEC, Civicready community interaction software. KD.
513 10 42 00 Executive - Communications	1,200.00	953.36	1,500.01	992.67	1,200.00	1,200.00	NC cell phone allowance for Mayor and City Admin KD
513 10 43 00 Executive Travel-Lodging,Meals,Mileage	7,634.27	4,104.27	4,762.98	10,986.56	7,000.00	14,000.00	Accommodate current and additional annual conferences/trainings for Mayor, CA, Comm Spec. KD
513 10 49 00 Dues,Subscriptions,Mbrships	7,695.00	5,560.00	11,031.78	4,182.15	7,000.00	12,000.00	Accommodate current and additional annual memberships for Mayor and CA. ICMA, WCMA, NLC, INP, AWC KD
518 10 40 00 Human Resources Professional Service	0.00	34.50	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
558 70 41 00 Econ. Dev. - Advertising	24,277.50	14,700.00	15,925.00	9,065.00	15,000.00	15,540.00	Splash agmt KD
558 70 49 00 Econ. Dev. - Dues/memberships	36,279.00	35,000.00	36,300.00	26,000.00	37,500.00	38,500.00	GSI \$26k; Valley Chamber \$12.5k KD
040 Services	115,951.70	79,669.01	93,571.88	89,139.79	122,700.00	141,240.00	
594 13 64 00 Executive-Furniture,Computers&Equip	0.00	3,319.08	1,001.59	976.83	3,000.00	5,000.00	Computers/equipment for City Admin, Comm Spec. and Front Desk KD
060 Capital Outlays	0.00	3,319.08	1,001.59	976.83	3,000.00	5,000.00	
513 Executive	303,872.03	290,087.22	404,334.25	378,103.86	479,282.00	541,794.00	
TOTAL EXPENDITURES:	303,872.03	290,087.22	404,334.25	378,103.86	479,282.00	541,794.00	
FUND GAIN/LOSS:	-303,872.03	-290,087.22	-404,334.25	-378,103.86	-479,282.00	-541,794.00	

**Administrative Services
General Fund 001**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ 378,318	\$ 388,934	\$ 428,272	\$ 461,126	8%
Benefits	132,191	208,289	170,710	191,829	12%
Supplies	167,284	13,480	12,900	13,900	8%
Services & Charges	517,436	491,036	519,980	782,072	50%
Transfers Out	174,435	2,024,450	3,991,896	2,194,794	-45%
Capital Outlay	33,755	4,652	6,000	6,000	0%
Administrative Services Total	\$ 1,403,418	\$ 3,130,843	\$ 5,129,758	\$ 3,649,721	-29%

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

Notes

Salaries & Wages 6.5% COLA; 2% Step

Services & Charges Admin Svcs include General Liability Insurance, Financial and Website software support, bank and credit card fees, phone services, IT support, and state audit costs. General Gov't Svcs include pollution control/remediation cost and animal services agmt with County; New services include PRR and contract management software

Transfers Out \$2 million transfer to 338 Trailhead Fund for facility construction and driving range improvements; \$25k Underground Util; \$50k Medical Reimbursement Fund; \$65K to Library Capital Fund; \$16K Building Contingency; \$37K to Parks and Arts Comm.

Position Summary	2020	2021	2022	2023	% Change
<i>Full Time</i>					
Finance Director	1	1	1	1	
City Treasurer	1	1	1	1	
City Clerk	1	1	1	1	
HR Manager	0	0	1	1	
Office Assistant	1	1	0	0	
Accounting Technician	0	0	1	1	
IT Tech	1	1	1	1	
Total FTE Positions	5	5	6	6	0%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
514 22 10 00 Treasurer	61,904.48	63,630.73	65,534.72	53,948.64	70,887.00	75,504.00	6.5% COLA
514 22 10 01 Treasurer Overtime	89.76	185.36	756.33	38.34	300.00	300.00	
514 23 10 06 Salaries & Wages-Administrative Services	203,231.85	212,210.84	185,735.24	156,059.76	209,844.00	225,536.00	6.5% COLA; 2% step
514 23 10 09 Overtime	0.00	185.36	514.13	1,561.30	300.00	300.00	
518 10 10 00 Human Resources Manager Salaries & Wages	0.00	0.00	72,861.14	61,483.77	81,979.00	89,054.00	6.5% COLA; 2% step
518 30 10 19 COVID-19 Salaries & Wages	0.00	61,865.40	0.00	0.00	0.00	0.00	
518 80 10 00 Salaries & Wages IT Tech	0.00	39,756.73	61,760.77	47,412.82	62,962.00	68,432.00	6.5% COLA; 2% step
518 80 10 01 Overtime-IT Tech	0.00	483.36	1,772.14	904.57	2,000.00	2,000.00	NC
010 Salaries and Wages	265,226.09	378,317.78	388,934.47	321,409.20	428,272.00	461,126.00	
514 22 20 01 Treasurer -Medicare	879.82	919.82	941.40	767.37	1,033.00	1,100.00	
514 22 21 05 Retirement-Treasurer	7,963.36	8,351.37	8,503.80	6,882.37	9,077.00	9,666.00	
514 22 22 04 Medical/Life/LTD Treasurer	12,801.72	12,851.78	13,283.26	10,477.11	14,020.00	14,550.00	
514 22 23 02 Labor & Industries Treasurer	185.93	210.84	220.39	166.23	260.00	271.00	
514 22 24 00 Paid Family And Medical Leave Treasurer	90.99	94.91	96.34	57.26	105.00	123.00	
514 22 24 01 Paid Family And Medical Leave OT Treasurer	0.13	0.27	1.11	0.06	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	2,923.48	3,057.33	47,094.67	2,234.25	3,048.00	3,275.00	
514 23 21 05 Retirement	26,105.48	27,392.26	22,705.43	20,037.53	26,794.00	28,795.00	
514 23 22 04 Medical/Life/LTD-Administrative Services	45,114.96	45,294.17	34,287.08	34,126.31	38,269.00	47,635.00	
514 23 23 02 Labor & Industries-Administrative Services	574.78	675.15	530.63	554.92	780.00	812.00	
514 23 24 06 Paid Family And Medical Leave-Administrative Services	298.90	311.97	259.57	169.10	309.00	364.00	
514 23 24 09 Paid Family And Medical Leave-Administrative Services	0.00	0.28	0.76	1.35	0.00	0.00	NB
514 23 28 06 HRA VEBA	9,000.00	9,000.00	11,500.00	9,000.00	9,000.00	9,000.00	
518 10 20 01 Human Resources Manager Medicare	0.00	0.00	1,026.82	868.23	1,189.00	1,292.00	
518 10 21 05 Human Resources Manager Retirement	0.00	0.00	9,364.25	7,839.18	10,453.00	11,355.00	
518 10 22 04 Human Resources Manager Medical/Life/LTD	0.00	0.00	19,454.65	15,326.53	18,091.00	21,288.00	

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Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
518 10 23 02 Human Resources Manager Labor & Industries	0.00	0.00	229.00	187.38	260.00	271.00	
518 10 24 00 Human Resources Manager Paid Family And Medical Leave	0.00	0.00	107.13	66.00	121.00	144.00	
518 10 28 00 Human Resources Manager HRA VEBA	0.00	0.00	2,750.00	3,000.00	3,000.00	3,000.00	
518 30 20 19 COVID-19 Social Security & Medicare	0.00	37.21	0.00	0.00	0.00	0.00	
518 30 21 19 COVID-19 Retirement	0.00	62.55	0.00	0.00	0.00	0.00	
518 30 23 19 COVID-19 Labor & Industries	0.00	262.83	0.00	0.00	0.00	0.00	
518 30 24 19 COVID-19 Paid Family And Medical Leave	0.00	3.74	0.00	0.00	0.00	0.00	
518 80 20 01 Medicare-IT Tech	0.00	629.93	891.40	677.30	942.00	1,022.00	
518 80 21 05 Retirement-IT Tech	0.00	5,754.24	8,139.67	6,137.84	8,283.00	8,981.00	
518 80 22 04 Medical/Life/LTD-IT Tech	0.00	10,860.29	19,356.86	15,242.97	17,971.00	21,167.00	
518 80 23 02 Labor & Industries-IT Tech	0.00	1,105.12	1,451.52	1,058.14	1,609.00	1,604.00	
518 80 24 00 Paid Family And Medical Leave IT Tech	0.00	64.03	90.81	50.55	96.00	114.00	
518 80 24 01 Paid Family And Medical Leave IT Tech	0.00	0.63	2.59	1.46	0.00	0.00	
518 80 28 00 HRA VEBA IT Tech	0.00	2,250.00	3,000.00	3,000.00	3,000.00	3,000.00	NC
020 Personnel Benefits	108,939.55	132,190.72	208,289.14	140,929.44	170,710.00	191,829.00	
514 23 31 00 Administrative Services Supplies	5,642.81	4,011.59	5,986.86	3,275.98	5,000.00	5,000.00	NC General office supplies KD
514 23 32 00 Administrative Services Fuel Consumed	64.95	18.47	38.93	0.00	400.00	400.00	NC Admin use of city vehicles KD
517 90 31 00 Wellness Program Supplies	1,060.02	1,079.69	2,715.05	176.54	4,000.00	2,000.00	NC various items to promote healthy work environment and wellness activities KD
518 10 30 00 Human Resources Supplies For Consumption	0.00	0.00	1,773.74	497.20	1,000.00	1,000.00	NC KD
518 30 30 19 COVID-19 Supplies	0.00	161,310.29	0.00	0.00	0.00	0.00	
518 80 30 00 Supplies For Consumption IT	0.00	808.77	2,965.84	1,949.94	1,500.00	2,500.00	To support increased staff and IT equipment KD
571 00 31 02 Liberty Lake Youth Commission	329.64	55.10	0.00	0.00	1,000.00	1,000.00	NC. JC
030 Supplies	7,097.42	167,283.91	13,480.42	5,899.66	12,900.00	11,900.00	
514 23 40 00 Unemployment Claims-Administrative Services	9,910.00	0.00	1,755.36	0.00	0.00	0.00	
514 23 41 00 Administrative Services-Professional Services	70,777.93	55,031.46	52,359.83	78,181.30	52,000.00	85,000.00	Accounting Software, Bank Fees, State Audit fees, code updates; new services include Contract Mgmt software, PRR software and records storage KD

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
514 23 42 00 Administrative Services-Telephone,Internet,Postage	3,337.12	2,409.09	3,052.96	2,158.99	3,200.00	3,200.00	NC KD
514 23 43 00 Administrative Services Travel-Lodging,Meals,Mileage	1,207.27	18.98	0.00	2,301.24	3,000.00	4,000.00	Promote ongoing training/education KD
514 23 49 01 Administrative Services-Dues,Subscriptions,Mbrshp	2,709.09	1,908.40	1,234.00	1,107.00	4,000.00	4,000.00	Municipal Clerks Assoc., GFOA, EWFOA memberships, online trainings KD
514 81 40 00 Inland Empire Paper Permit	3,782.00	3,842.50	2,363.00	0.00	2,500.00	0.00	NB discontinued KD
517 90 41 00 Wellness Program-Professional Service	0.00	179.67	929.69	0.00	2,000.00	2,000.00	Support wellness activities to maintain medical insurance discount KD
518 10 40 00 Human Resources Services	0.00	0.00	3,887.53	4,235.84	4,000.00	5,000.00	HR manager annual dues and professional training KD
518 30 40 00 COVID-19 Professional Services	0.00	85,405.55	0.00	0.00	0.00	0.00	
518 30 42 00 Central Services - Communications	18,573.27	18,542.35	14,870.24	8,403.93	20,000.00	15,000.00	Proportion of city's internet/phone cost KD
518 30 46 00 Central Services-Insurance	225,336.33	258,449.25	297,978.58	325,629.27	311,163.00	480,000.00	5 year trend, new vehicles and purchase of 23129 E Mission KD
518 30 48 82 Contingency-Furniture,Computers&Equip	1,200.06	0.00	0.00	0.00	0.00	0.00	
518 80 41 00 Information Technology Services	40,636.56	55,653.00	75,566.22	94,031.95	80,000.00	141,000.00	Enhanced Executech agreement \$90k, Cloud services and cybersecurity protection from Office 365 migration in 2022 \$36k, DOR use tax \$13k MFA monthly costs KD
518 80 42 00 Information Technology Services Telephone,Internet,Postage	0.00	951.57	771.52	406.11	840.00	840.00	NC KD
553 70 40 00 Pollution Control And Remediation	0.00	20,074.08	22,309.00	16,557.69	22,077.00	28,832.00	Per annual notification KD
554 30 41 00 Animal Services	0.00	11,088.96	11,421.72	9,803.60	12,200.00	12,200.00	
566 10 40 00 Alcoholism Treatment	0.00	3,881.33	2,536.60	2,760.50	3,000.00	3,000.00	
597 76 01 11 Transfer Out Parks & Art Fund	0.00	0.00	6,500.00	27,184.00	27,184.00	0.00	
597 76 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	0.00	0.00	750,000.00	2,000,000.00	0.00	
040 Services	377,469.63	517,436.19	497,536.25	1,322,761.42	2,547,164.00	784,072.00	
597 16 05 02 Transfer Out To Medical Reimbursement (Bridge) Fund	0.00	15,000.00	35,000.00	0.00	61,278.00	50,171.00	To cover medical costs for employee bridge program KD
597 19 00 02 Debt Svc Trans - Land LTGO Bond	0.00	80,412.58	0.00	0.00	0.00	0.00	
597 19 00 04 Transfer Out To Underground Utility Fund	0.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00	Annual contribution KD
597 19 00 05 Transfer Out To Building Contingency Fund	0.00	0.00	0.00	0.00	9,139.00	16,410.00	Reset to 125K from 2022 expenses KD

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
597 50 03 19 Transfer Out Henry Rd Project	0.00	0.00	1,540,000.00	1,850,000.00	1,850,000.00	0.00	
597 72 00 01 OP Trans To LLML Capital	0.00	0.00	17,950.00	19,295.00	19,295.00	65,773.00	CFP PF-4 design for library improvements KD
597 76 01 11 Transfer Out Parks & Art Fund	0.00	0.00	0.00	0.00	0.00	37,440.00	Replenish funds spent in 2022 and account for capital costs in 2023 KD
597 76 03 14 Transfer Out Orchard Park	0.00	79,022.30	0.00	0.00	0.00	0.00	
597 76 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	0.00	400,000.00	0.00	0.00	2,000,000.00	Trailhead down payment and driving range improvements KD
<hr/>							
050 Intergovernmental Services and Other	0.00	174,434.88	2,017,950.00	1,894,295.00	1,964,712.00	2,194,794.00	
<hr/>							
594 14 64 00 Finance and IT-Furniture,Computers&Equip	5,000.00	33,754.92	4,652.40	936.53	6,000.00	6,000.00	Computers/equipment for IT and Admin Services KD
<hr/>							
060 Capital Outlays	5,000.00	33,754.92	4,652.40	936.53	6,000.00	6,000.00	
<hr/>							
591 14 70 00 Leases	0.00	0.00	0.00	1,926.56	0.00	0.00	
<hr/>							
070 Debt Service	0.00	0.00	0.00	1,926.56			
<hr/>							
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
<hr/>							
514 Finance	763,732.69	1,403,418.40	3,130,842.68	3,688,157.81	5,129,758.00	3,649,721.00	
<hr/>							
TOTAL EXPENDITURES:	763,732.69	1,403,418.40	3,130,842.68	3,688,157.81	5,129,758.00	3,649,721.00	
<hr/>							
FUND GAIN/LOSS:	-763,732.69	-1,403,418.40	-3,130,842.68	-3,688,157.81	-5,129,758.00	-3,649,721.00	

**Legal Services
General Fund 001**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Services & Charges	\$ 66,000	\$ 66,000	\$ 66,000	\$ 72,000	9%
Legal Services Total	\$ 66,000	\$ 66,000	\$ 66,000	\$ 72,000	9%

Notes

The City contracts with Evans, Craven and Lackie for its Legal Services. Increase reflects fee structure in agreement. Current agreement through Dec. 31, 2023

**Police Department
General Fund 001**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ 1,243,763	\$ 1,476,380	\$ 1,808,923	\$ 2,339,656	29%
Benefits	443,491	532,619	669,781	841,167	26%
Supplies	41,130	58,451	77,500	80,200	3%
Services & Charges	595,550	522,274	766,054	822,304	7%
Capital Outlay	158,250	228,287	500,000	235,000	-53%
Police Department Total	\$ 2,482,183	\$ 2,818,012	\$ 3,822,258	\$ 4,318,327	13%

Police services includes Chief of Police, City Patrol Officers, Police Clerk, Evidence Custodian, 2 Reserve Officers, SCOPE, Court Services, Jail Services, and other County law enforcement services.

Notes

Salaries & Wages

Labor agreement expires Dec. 2022. New contract to be negotiated in 1st QTR 2023. Salary Schedule to be updated upon execution of new agreement. 2 Additional Officers, 1 Police Records Clerk to Evidence Custodian.

Capital Outlay

Includes two new police vehicles, annual subscriptions for Flock Safety Cameras and Axon equipment

Position Summary	2020	2021	2022	2023	% Change
<i><u>Full Time</u></i>					
Chief of Police	1	1	1	1	
Police Records Clerk	2	2	2	1	
Evidence Custodian	0	0	0	1	
Police Officer	9	9	14	16	
Police Sergeant	2	2	3	3	
Police Lieutenant	0	0	1	1	
Police Detective	1	1	1	1	
Total FTE Positions	15	15	22	24	9%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
521 10 10 00 Salaries & Wages-Police Records Clerk	46,588.31	73,848.19	83,442.68	75,943.84	100,797.00	110,656.00	6.5%: 2% step COLA
521 10 10 01 Overtime-Police Records Clerk	1,894.48	2,965.65	787.94	1,716.38	5,000.00	3,000.00	Reduction of 50%: The three-year average for RC OT is \$1882.69, with the highest of \$2965.65 occurring in 2019. As of 08/18/2022, the total was \$1842.08, or 26.8% allotted for 2022.
521 22 10 11 Salaries & Wages-LLPD	985,776.97	1,129,630.73	1,309,542.75	1,139,447.90	1,623,097.00	2,100,000.00	Wages unsettled - placeholder for 2023 KD
521 22 10 12 Police Overtime	36,873.44	37,318.19	82,606.57	91,369.63	80,029.00	126,000.00	6% of budgeted officer salaries and wages - placeholder KD
521 22 10 15 Grant Target Zero Teams (DUI)	1,157.13	0.00	0.00	0.00	0.00	0.00	
010 Salaries and Wages	1,072,290.33	1,243,762.76	1,476,379.94	1,308,477.75	1,808,923.00	2,339,656.00	
521 10 20 01 Medicare-Police Records Clerk	666.41	1,081.98	1,183.98	1,097.29	1,535.00	1,648.00	
521 10 21 05 Retirement-Police Records Clerk	6,227.92	9,952.53	10,397.90	9,858.89	13,490.00	14,492.00	
521 10 22 04 Medical/Life/LTD-Police Records Clerk	12,925.92	13,011.53	13,694.03	10,841.82	14,524.00	15,035.00	
521 10 23 02 Labor & Industries-Police Records Clerk	181.93	385.30	405.77	363.96	523.00	544.00	
521 10 24 00 Paid Family And Medical Leave-Police Records Clerk	68.47	109.03	122.65	80.75	156.00	183.00	
521 10 24 01 Paid Family And Medical Leave-Police Records Clerk	2.79	4.37	1.16	2.16	0.00	0.00	NB
521 10 28 00 HRA VEBA-Police Records Clerk	3,000.00	3,000.00	7,080.00	9,450.00	7,080.00	8,080.00	
521 22 20 01 Law Enforcement-Medicare	14,696.68	16,745.89	19,913.33	17,568.96	24,944.00	31,000.00	Wages unsettled KD
521 22 21 05 Law Enforcement-Retirement	103,766.11	115,853.51	133,771.75	117,063.81	174,062.00	217,500.00	Wages unsettled KD
521 22 22 04 Law Enforcement-Medical/Life/LTD	164,665.74	191,852.18	231,151.44	223,744.12	292,945.00	392,260.00	Wages unsettled KD
521 22 23 02 Law Enforcement-Labor & Industries	19,913.99	30,856.86	39,437.89	36,103.70	54,522.00	68,125.00	Wages unsettled KD
521 22 26 11 Uniforms-Duty & Reserv	24,140.71	18,187.94	25,959.24	31,933.79	28,000.00	30,800.00	10% increase due to estimated increase in costs of goods/services in 2023. Note: Addition of three add'l officers (Avg. of \$2200 to equip last three officers w/ basics. One replacement vest due in 2023 [\$900.00+]). Badges potential replacement gear, outfitting add'l new officers & reserve officers,equipment due to damage
521 22 28 09 HRA VEBA-Law Enforcement	40,000.00	42,450.00	49,500.00	55,500.00	58,000.00	61,500.00	
020 Personnel Benefits	390,256.67	443,491.12	532,619.14	513,609.25	669,781.00	841,167.00	
521 10 31 00 Law Enforcement Supplies	8,919.82	11,813.30	6,765.65	9,330.17	12,000.00	13,200.00	10 % increase due to est increase in costs of goods/services in 2023.
521 10 32 00 Law Enforcement Fuel Consumed	27,236.64	27,708.17	39,839.70	44,152.55	50,000.00	50,000.00	No change

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
521 10 35 00 Law Enforcement Small Tools & Minor Equipment	12,929.30	1,608.83	11,846.14	10,548.05	15,000.00	16,500.00	10 % increase due to est. ncrease in costs of goods/services in 2023.
521 50 31 00 Law Enforcement Building Supplies	0.00	0.00	0.00	0.00	500.00	500.00	No change
030 Supplies	49,085.76	41,130.30	58,451.49	64,030.77	77,500.00	80,200.00	
512 50 40 00 Court Services	172,363.14	140,134.74	119,845.11	0.00	0.00	0.00	
512 52 40 00 Court Services	0.00	0.00	0.00	58,877.37	160,000.00	160,000.00	NC per Chief AMG
519 70 40 00 Sheriff (EMS Agreement)	239,162.56	0.00	0.00	0.00	0.00	0.00	
519 70 40 01 Spokane County - Jail	108,408.93	0.00	0.00	0.00	0.00	0.00	
521 10 40 00 Sheriff (EMS Agreement)	0.00	215,078.06	188,986.35	203,383.21	220,000.00	200,000.00	No change
521 10 40 01 Spokane County - Jail	0.00	116,349.42	85,350.60	116,674.04	140,000.00	180,000.00	Per detention sheet cost allocation from County KD
521 10 41 00 Law Enforcement-Professional Services	17,580.13	28,051.20	17,128.24	26,624.37	55,000.00	80,000.00	60% increase due to Flock camera subscription, which is offset by increase in marijuna revenue (Includes CellHawk, IA Pro/Blue Team, Leads Online, & Dragon Speech [req. for 2023])
521 10 42 00 Law Enforcement-Telephone,Internet,Post	28,132.06	24,575.85	21,520.24	19,146.91	37,000.00	30,000.00	21% Decrease based on three (3) yr. avg. of \$24,743 (2022 total as of August was \$14,773)
521 10 43 00 Law Enforcement Travel-Lodging,Meals,Mileage	2,606.72	4,955.09	4,044.91	3,975.32	8,000.00	8,000.00	No change
521 10 46 00 Law Enforcement - Insurance	29,958.43	22,339.04	31,941.96	37,929.95	36,054.00	59,304.00	Trend increase KD
521 10 48 00 Vehicle Maintenance	28,210.81	21,489.51	19,785.49	31,046.25	40,000.00	40,000.00	No change
521 10 49 00 Law Enforcement-Dues,Subscriptions,Mbrsh	5,079.00	4,890.25	9,032.50	13,180.41	42,000.00	37,000.00	12% Decrease due to new local training opportunities, requested, & anticipated training requests.
521 50 41 00 Law Enforcement Building-Professional Services	0.00	794.59	3,999.00	1,663.42	3,000.00	3,000.00	No change
521 50 47 00 Law Enforcement - Utility Services	17,185.48	16,891.79	20,639.55	14,174.92	25,000.00	25,000.00	No change
521 50 48 00 Law Enforcement - Building Maintenance	2,166.60	0.00	0.00	0.00	0.00	0.00	
040 Services	650,853.86	595,549.54	522,273.95	526,676.17	766,054.00	822,304.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
594 21 64 02 Law Enforcement-Furniture,Computers&Eq	130,236.57	155,694.72	228,287.08	365,908.90	500,000.00	235,000.00	Axon related expenses. Training munitions and accessories, drone, office printer/copier, cubicles, three desktop CPUs, two patrol vehicles to replace next two high mileage vehicles in rotation plan
594 21 64 03 Grant WASPC Radar/Antenna	2,555.00	2,555.00	0.00	0.00	0.00	0.00	NB
060 Capital Outlays	132,791.57	158,249.72	228,287.08	365,908.90	500,000.00	235,000.00	
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
521 Law Enforcement	2,295,278.19	2,482,183.44	2,818,011.60	2,778,702.84	3,822,258.00	4,318,327.00	
TOTAL EXPENDITURES:	2,295,278.19	2,482,183.44	2,818,011.60	2,778,702.84	3,822,258.00	4,318,327.00	
FUND GAIN/LOSS:	-2,295,278.19	-2,482,183.44	-2,818,011.60	-2,778,702.84	-3,822,258.00	-4,318,327.00	

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ 376,743	\$ 442,599	\$ 614,386	\$ 766,313	25%
Benefits	132,510	167,660	238,387	270,743	14%
Supplies	2,859	5,040	5,300	10,700	102%
Services & Charges	120,590	156,033	173,400	238,100	37%
Capital Outlay	1,750	1,488	35,800	71,400	99%
Planning & Building Services Total	\$ 634,452	\$ 772,819	\$ 1,067,273	\$ 1,357,256	27%

Notes

Salaries & Wages	6.5% COLA; 2% Step. Created 2 PEBS Tech positions, combining Permit and Engineering Tech positions. \$100k placeholder for contract professional temp.
Services & Charges	Includes Parametrix Cost Recovery services, increase in other outside professional services as the City continues to expand. Additional software and licensing costs, migration of Permittrex to the cloud
Capital Outlay	2 new vehicle purchases. Transfer trucks to O&M

Position Summary	2020	2021	2022	2023	Change
<u>Full Time</u>					
Building Inspectors	2	2	2	2	
Director of Planning & Engineering	1	1	1	1	
City Engineer	1	1	1	1	
City Planner	0	0	1	1	
Project Manager	0	0	1	1	
Engineering Technician	0	1	0	0	
PEBS Technician	1	1	1	2	
Contract Professional Temp	0	0	0	1	
Total FTE Positions	6	7	8	9	13%

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Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
524 60 10 00 Protective Inspections - Salaries & Wages	962.50	0.00	0.00	0.00	0.00	0.00	
558 50 10 00 Salaries & Wages-Building Permits/Plan Reviews	226,136.16	237,636.55	225,940.64	185,395.06	247,541.00	368,508.00	6.5% COLA; 2% step, Add temp \$100k placeholder KD
558 50 10 01 Overtime-Building Permits/Plan Reviews	2,143.27	733.70	2,914.55	1,881.85	25,000.00	25,000.00	NC
558 60 10 00 Salaries & Wages-Planning	189,738.54	138,205.99	213,303.94	244,463.86	341,845.00	372,805.00	6.5% COLA; 2% step KD
558 60 10 01 Overtime-Planning	0.00	167.00	439.76	2,571.80	0.00	0.00	NB
010 Salaries and Wages	418,980.47	376,743.24	442,598.89	434,312.57	614,386.00	766,313.00	
524 60 20 01 Protective Inspections - Social Security & Medicare	73.64	0.00	0.00	0.00	0.00	0.00	
524 60 23 02 Protective Inspections - Labor & Industries	23.58	0.00	0.00	0.00	0.00	0.00	
524 60 24 00 Protective Inspections - Paid Family And Medical Leave	1.42	0.00	0.00	0.00	0.00	0.00	
558 50 20 01 Medicare-Building Permits/Plan Reviews	3,942.03	4,807.73	3,289.53	2,687.39	3,952.00	5,706.00	
558 50 21 05 Retirement-Building Permits/Plan Reviews	27,921.61	26,574.98	29,383.98	23,634.23	34,749.00	47,813.00	
558 50 22 04 Medical/Life/LTD-Building Permits/Plan Reviews	48,329.62	35,244.91	34,131.66	30,486.52	46,270.00	54,355.00	
558 50 23 02 Labor & Industries-Building Permits/Plan Reviews	2,822.50	3,774.08	4,768.60	4,355.23	5,087.00	6,685.00	
558 50 24 00 Paid Family And Medical Leave-Building Permits/Plan Reviews	332.44	334.46	328.29	196.65	401.00	634.00	
558 50 24 01 Paid Family And Medical Leave-Building Permits/Plan Reviews	3.16	1.07	4.27	1.58	0.00	0.00	NB
558 50 28 00 HRA VEBA-Building Permits/Plan Reviews	10,500.00	13,750.00	12,250.00	12,000.00	12,000.00	10,500.00	
558 60 20 01 Medicare-Planning	2,970.21	1,983.73	3,041.09	3,514.37	4,957.00	5,406.00	
558 60 21 05 Retirement-Planning	23,837.04	17,498.50	27,214.80	31,434.16	43,586.00	47,533.00	
558 60 22 04 Medical/Life/LTD-Planning	30,123.63	18,613.47	41,043.73	48,241.17	68,446.00	73,096.00	
558 60 23 02 Labor & Industries-Planning	2,548.05	2,477.40	3,641.65	4,302.60	6,436.00	6,414.00	
558 60 24 00 Paid Family And Medical Leave-Planning	278.97	199.38	311.35	254.10	503.00	601.00	
558 60 24 01 Paid Family And Medical Leave OT	0.00	0.25	0.65	0.52	0.00	0.00	NB
558 60 28 00 HRA VEBA-Planning	6,000.00	7,250.00	8,250.00	11,250.00	12,000.00	12,000.00	

5 YEAR BUDGET COMPARISON

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
020 Personnel Benefits	159,707.90	132,509.96	167,659.60	172,358.52	238,387.00	270,743.00	
524 60 32 00 Fuel Consumed	45.20	0.00	0.00	0.00	0.00	0.00	
558 50 31 00 CP&ED Supplies	7,206.24	1,570.96	2,742.52	2,160.88	2,500.00	6,800.00	4 digital copies of 2921 IBC, Eng. Reference Books, Safety Equipment
558 50 32 00 CP&ED Fuel Consumed	1,836.34	1,179.73	2,039.87	2,923.55	2,400.00	3,500.00	2022 Projected expense = \$3400
558 50 35 00 CP&ED Small Tools & Minor	0.00	107.93	257.22	611.62	400.00	400.00	
030 Supplies	9,087.78	2,858.62	5,039.61	5,696.05	5,300.00	10,700.00	
524 60 42 00 Protective Inspections - Telephone,Internet,Postage	30.00	0.00	0.00	0.00	0.00	0.00	
554 90 40 00 Other Environmnetal Services-Abatement 1412 Aladdin	0.00	0.00	0.00	277.70	0.00	50,000.00	Remediation of 1412 N Aladdin
558 50 40 00 CP&ED State Bld Code Surcharge	3,554.50	0.00	0.00	0.00	0.00	0.00	
558 50 40 01 CP&ED Protective Inspection Outside Services	7,328.00	14,943.36	12,462.00	1,103.00	10,000.00	0.00	No longer needed -SVFD now bills directly
558 50 40 02 CP&ED Plan Checking Outside Services	7,365.00	14,032.13	62,337.66	34,441.70	60,000.00	50,000.00	Cost Recovery-Parametrix (Expense = Revenue)
558 50 40 03 CP&ED Building Permits Reimbursed Expenses	0.00	1,299.72	10,698.40	19,294.92	10,000.00	30,000.00	Cost Recovery-Legal ads, signs, other (Expense = Revenue)
558 50 41 00 CP&ED-Professional Services	48,747.19	78,378.98	60,665.33	45,868.94	69,400.00	68,000.00	Includes credit card fees for online transactions, record storage, map printing, outside legal counsel, outside plan review services, unreimbursed printing & advertising
558 50 42 00 CP&ED-Telephone,Internet,Postage	1,497.51	605.42	306.33	0.00	0.00	0.00	
558 50 43 00 CP&ED Travel-Lodging,Meals,Mileage	3,858.36	3,968.82	3.60	1.20	6,000.00	5,000.00	Travel for trainings for new IBC, Certifications, CEUs
558 50 49 00 CP&ED-Dues,Subscriptions,Mbrships	5,914.63	4,020.83	6,825.00	18,147.60	12,900.00	30,000.00	Software licenses, Staff Training, etc- Additional \$5000 for permittrax to allow for migration to cloud
558 60 41 00 Unemployment Claims-Planning	0.00	0.00	41.05	0.00	0.00	0.00	
558 60 42 00 Communications-Planning	3,393.81	3,340.56	2,693.74	3,674.04	5,100.00	5,100.00	Mobile devices for planning staff
040 Services	81,689.00	120,589.82	156,033.11	122,809.10	173,400.00	238,100.00	
594 58 64 00 CP&ED-Furniture,Computers&Equip	1,546.36	1,749.99	1,487.64	2,929.33	35,800.00	71,400.00	2 Ford Escapes (1 deferred from 2022 due to availability, 1 for rotation of 2012 Escape

5 YEAR BUDGET COMPARISON

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
060 Capital Outlays	1,546.36	1,749.99	1,487.64	2,929.33	35,800.00	71,400.00	
558 Planning & Community Development	671,011.51	634,451.63	772,818.85	738,105.57	1,067,273.00	1,357,256.00	
TOTAL EXPENDITURES:	671,011.51	634,451.63	772,818.85	738,105.57	1,067,273.00	1,357,256.00	
FUND GAIN/LOSS:	-671,011.51	-634,451.63	-772,818.85	-738,105.57	-1,067,273.00	-1,357,256.00	

**Municipal Library
General Fund 001**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	%
					Change
Salaries & Wages	\$ 303,119	\$ 305,498	\$ 333,047	\$ 360,027	8%
Benefits	92,849	134,278	138,481	142,993	3%
Supplies	59,524	69,073	75,600	81,100	7%
Services & Charges	34,985	35,257	48,850	52,150	7%
Capital Outlay	12,942	918	705,000	12,000	-98%
Municipal Library Total	\$ 503,420	\$ 545,024	\$ 1,300,978	\$ 648,270	-50%

Notes

Salaries & Wages

6.5% COLA; 2% Step. Adding PT Fall/Winter Librarian

Capital Outlay & Services

\$55k Annual digital subscriptions and book purchases; \$11k for program supplies; \$5.5k for conferences and staff training; \$12k upgrading self-checkout and replacing furniture

Position Summary	2020	2021	2022	2023	Change
<u>Full Time</u>					
Director of Library Services	1	1	1	1	
Librarian	1	1	1	1	
Library Associate	1	1	2	2	
Total FTE Positions	3	3	4	4	0
<u>Part Time</u>					
Librarian	0	0	0	1	
Library Clerk	1	1	1	1	
Library Technician I	2	2	2	4	
Library Associate	2	2	2	0	
Total PT Positions	5	5	5	6	20%

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
572 10 10 09 Library-Salaries & Wages	285,937.80	303,119.28	305,436.33	223,254.64	333,047.00	360,027.00	6.5% COLA; 2% step; 4th QTR PT librarian KD
572 10 10 11 Library-Overtime	0.00	0.00	61.29	984.60	0.00	0.00	NB
010 Salaries and Wages	285,937.80	303,119.28	305,497.62	224,239.24	333,047.00	360,027.00	
572 10 20 01 Library-Social Security & Medicare	7,990.72	4,840.11	4,941.33	3,910.20	5,688.00	7,772.00	
572 10 21 05 Library-Retirement	35,244.09	38,163.58	35,169.27	25,391.70	40,699.00	40,674.00	
572 10 22 04 Library-Medical/Life/LTD	32,088.09	38,861.46	64,423.02	51,177.87	67,479.00	73,173.00	
572 10 23 02 Library-Labor & Industries	1,911.36	1,538.23	1,656.70	1,254.74	2,035.00	2,110.00	
572 10 24 09 Paid Family And Medical Leave-Libraries	419.71	445.66	437.53	225.12	380.00	364.00	
572 10 24 11 Paid Family And Medical Leave-Libraries	0.00	0.00	0.09	1.10	0.00	0.00	NB
572 10 28 06 HRA VEBA-Libraries	7,500.00	9,000.00	27,650.00	25,400.00	22,200.00	18,900.00	
020 Personnel Benefits	85,153.97	92,849.04	134,277.94	107,360.73	138,481.00	142,993.00	
572 10 31 00 Library Supplies	16,279.43	13,502.61	11,812.42	9,909.37	13,500.00	15,000.00	Inflation costs
572 10 31 05 Children & Adult Prgrm Supplies	9,273.22	5,730.61	9,911.71	4,804.24	11,000.00	11,000.00	NC added new age groups in 2022
572 10 32 00 Library Fuel Consumed	45.55	20.41	0.00	0.00	100.00	100.00	NC
572 20 34 06 Library Books & Other Materials	36,973.09	40,270.45	47,348.74	34,550.66	51,000.00	55,000.00	*waiting to hear on cost increases for our digital subscriptions.I am anticipating a small increase to our digital subscriptions. There has been some cost increases to books due to inflation.
030 Supplies	62,571.29	59,524.08	69,072.87	49,264.27	75,600.00	81,100.00	
572 10 41 00 Library-Professional Services	13,153.36	5,429.46	6,858.30	6,448.71	9,750.00	9,750.00	NC
572 10 41 01 Software Maint/data Ba	3,527.38	12,462.70	9,265.75	11,647.56	13,800.00	12,500.00	Moved expenses to Subscription line item. New discount on database through state library.
572 10 41 02 Computer Support Servi	2,466.46	0.00	0.00	0.00	0.00	0.00	
572 10 42 00 Library-Telephone,Internet,Postage	6,418.21	6,047.66	6,358.71	4,966.03	7,500.00	7,500.00	NC
572 10 43 00 Library Travel-Lodging,Meals,Mileage	383.37	0.00	0.00	2,939.79	4,000.00	5,500.00	3 to WLA Conference, 1 to ALA conference, 1 to Koha Conference
572 10 49 00 Library-Dues,Subscriptions,Mbrships	3,466.56	3,278.22	3,407.41	337.04	3,800.00	5,400.00	Will purchase 6 more hotspots in 2023. Yearly subscription cost of \$1400. Moving some expenses from Software/Databases.
572 40 49 00 Library-Trainings	507.94	178.00	60.99	420.00	2,000.00	2,000.00	59

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
572 50 47 00 Library Building Utilities-Elec/Gas,Wtr/Swr,Trsh	7,721.00	7,589.10	9,306.32	6,368.48	8,000.00	9,500.00	Went overbudget last year due to cold winter
040 Services	37,644.28	34,985.14	35,257.48	33,127.61	48,850.00	52,150.00	
594 72 64 00 Capital	11,162.41	12,942.22	917.98	691,342.89	705,000.00	12,000.00	2023 upgrade self checkout systems. Ordering a couch, 2 armchairs & a display shelf in 2022 supply chain issues may lead to those not being paid until 2023.
060 Capital Outlays	11,162.41	12,942.22	917.98	691,342.89	705,000.00	12,000.00	
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	482,469.75	503,419.76	545,023.89	1,105,334.74	1,300,978.00	648,270.00	
TOTAL EXPENDITURES:	482,469.75	503,419.76	545,023.89	1,105,334.74	1,300,978.00	648,270.00	
FUND GAIN/LOSS:	-482,469.75	-503,419.76	-545,023.89	-1,105,334.74	-1,300,978.00	-648,270.00	

**Operations & Maintenance
General Fund 001**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ 821,211	\$ 751,954	\$ 1,244,573	\$ 1,267,918	2%
Benefits	287,509	248,226	526,385	498,965	-5%
Supplies	83,338	130,914	108,800	134,400	24%
Services & Charges	175,574	250,982	257,350	309,960	20%
Capital Outlay	51,828	108,248	787,550	1,199,523	52%
Parks Total	\$ 1,419,460	\$ 1,490,323	\$ 2,924,658	\$ 3,410,766	17%

Notes

Salaries & Wages

6.5% COLA, 2% Step; 2 new FTE's w/ continued reduction of seasonals;

Supplies & Services

Anticipating incremental cost increases for supplies, services and utilities; \$20k for trail maintenance

Capital Outlay

\$302k City Hall Improvements; \$163k City Hall parking lot reconfig design; \$342k Police/Library Bldg Improvements; \$253k CFP equipment; \$79k for Pav Park Improvements; \$34k Rocky Hill Improvements

Position Summary	2020	2021	2022	2023	Change
<u>Full Time</u>					
Operations & Maintenance Director	1	1	1	1	
Section Leads	3	4	6	6	
Office Assistant	0	0	0	0	
Park/Streets/Facilities Maintenance	12	12	17	19	
Equipment Maint Tech	0	0	1	1	
Total FTE Positions	16	17	25	27	8%
<u>Part Time</u>					
Park/Streets/Facilities Maintenance	1	1	1	1	
Park/ Golf Maintenance Seasonal	32	23	13	10	-23%

5 YEAR BUDGET COMPARISON

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
518 30 10 00 Salaries & Wages-Janitorial/Building Services	3,380.68	173.77	0.00	31,992.74	56,535.00	169,406.00	6.5% COLA, 2% step; 2 FT moved frm Parks
518 30 10 01 Overtime-Janitorial/Building Services	94.47	0.00	0.00	202.96	2,000.00	0.00	NB
576 80 10 02 Parks-Overtime	20,870.09	12,362.90	15,527.60	8,700.57	10,000.00	15,000.00	Increased based on trend, reduced seasonals KD
576 80 10 03 Salaries & Wages-Parks	787,427.20	808,674.23	736,426.15	626,471.30	1,176,038.00	1,083,512.00	6.5% COLA; 2% step; add 2 FT, remove 3 seasonal; Moved 2 FT to facilities
010 Salaries and Wages	811,772.44	821,210.90	751,953.75	667,367.57	1,244,573.00	1,267,918.00	
518 30 20 01 Social Security & Medicare-Janitorial/Building Services	50.39	131.54	0.00	463.32	820.00	2,457.00	
518 30 21 05 Retirement-Janitorial/Building Services	446.07	926.72	0.00	4,029.45	7,209.00	21,600.00	
518 30 22 04 Medical/Life/LTD-Janitorial/Building Services	0.00	1,016.21	0.00	2,426.99	7,149.00	35,744.00	
518 30 23 02 Labor & Industries-Janitorial/Building Services	117.24	6.85	0.00	832.78	1,609.00	5,736.00	
518 30 24 00 Paid Family And Medical Leave-Janitorial/Building Services	4.97	0.26	0.00	20.61	87.00	273.00	
518 30 24 01 Paid Family And Medical Leave-Janitorial/Building ServicesOT	0.14	0.00	0.00	0.23	0.00	0.00	NB
518 30 28 00 HRA VEBA	0.00	0.00	0.00	2,000.00	3,000.00	11,200.00	
576 80 20 01 Parks-Social Security & Medicare	27,800.45	18,385.58	11,663.44	9,549.48	32,487.00	26,383.00	
576 80 21 05 Parks-Retirement	90,801.07	104,025.59	92,791.42	78,550.04	135,463.00	135,416.00	
576 80 22 04 Parks-Medical/Life/LTD	91,099.43	91,064.06	74,883.75	86,101.95	227,055.00	178,861.00	
576 80 23 02 Parks-Labor & Industries	25,809.72	30,410.33	23,904.09	19,729.24	43,162.00	36,134.00	
576 80 24 02 Parks-Paid Family And Medical Leave OT	30.63	18.13	22.75	4.01	0.00	0.00	NB
576 80 24 03 Parks-Paid Family And Medical Leave	1,155.39	1,243.51	1,069.85	623.55	1,744.00	1,761.00	
576 80 28 06 HRA VEBA	23,021.44	40,280.00	43,889.99	60,930.00	66,600.00	43,400.00	
020 Personnel Benefits	260,336.94	287,508.78	248,225.29	265,261.65	526,385.00	498,965.00	
518 30 31 00 Centralized Services Supplies	26,068.94	23,385.83	36,503.85	28,438.86	23,000.00	30,000.00	Inc cost of supplies, addition of staff to complete more work. JC
518 30 32 00 Central Services Fuel Consumed	1,429.42	1,084.39	1,692.30	2,299.90	2,000.00	2,800.00	Inc in fuel costs and add'l staffing. JC
553 60 31 00 Weed Control Supplies	606.65	1,353.08	975.72	0.00	1,000.00	1,200.00	Increase in costs for herbicides. JC
553 60 31 30 Centennial Trail Weed Control Supplies	0.00	0.00	0.00	0.00	750.00	750.00	NC anticipate activity in 2023 KD
571 00 31 00 Recreation Supplies	975.61	324.69	0.00	138.06	750.00	750.00	No change. JC
571 00 31 04 Special Events Supplies	8,888.91	1,019.10	8,938.99	5,094.61	7,500.00	7,500.00	NC. JC

5 YEAR BUDGET COMPARISON

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Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
576 80 31 01 Parks Supplies	30,906.75	24,299.45	28,866.89	31,143.06	20,000.00	30,000.00	Increase due to supply costs. JC
576 80 31 02 Grant-Arbor Day	500.00	0.00	0.00	0.00	500.00	0.00	NB
576 80 31 15 Ballfields Supplies	17,239.41	6,475.66	9,323.54	10,956.87	10,000.00	12,000.00	Increase supply costs. JC
576 80 31 25 Pavillion Park Supplies	11,410.80	5,265.79	9,863.98	4,845.13	12,000.00	14,400.00	Increase in supply costs. Reallocating some Parks Supplies purchases to PP Supplies. JC
576 80 31 35 Town Square Supplies	3,812.32	147.00	1,410.59	1,862.67	1,800.00	1,900.00	Increase in supply costs. JC
576 80 31 45 Orchard Park Supplies	15,052.88	9,812.10	15,285.32	6,734.43	15,000.00	15,000.00	No Change. Park costs are leveling out after initial establishment. JC
576 80 31 55 Rocky Hill Park Supplies	6,456.43	2,786.90	9,404.58	4,029.39	5,000.00	6,000.00	Increase in supply costs. JC
576 80 31 65 Centennial Trail Supplies	1,261.07	60.37	151.99	243.53	1,500.00	1,000.00	Decrease due to trend. JC
576 80 32 00 Parks Fuel Consumed	8,383.16	5,994.13	8,385.66	7,900.62	6,500.00	9,100.00	Increase in fuel costs and additional staffing. JC
576 80 32 15 Ballfields Fuel Consumed	490.82	29.30	8.96	0.00	800.00	800.00	NC. Staff is working to reallocate these fuel costs. JC
576 80 32 45 Orchard Park Fuel Consumed	118.85	0.00	0.00	780.69	500.00	1,000.00	Increase in fuel costs and reallocating costs with new software. JC
576 90 30 00 Other Park Facilities-Trails Supplies	0.00	1,300.46	101.15	0.00	200.00	200.00	NC. JC
030 Supplies	133,602.02	83,338.25	130,913.52	104,467.82	108,800.00	134,400.00	
518 30 41 00 Central Services-Professional Services	50,822.98	25,720.38	63,344.74	29,069.27	50,000.00	60,000.00	Inc costs and add'l staffing to complete projects. Security systems. Equipment rentals JC
518 30 47 00 Central Services-Utility Services	22,887.08	21,927.87	24,829.48	16,515.50	22,000.00	22,000.00	NC. JC
553 60 41 00 Weed Control Professional Services	0.00	1,829.52	2,107.23	0.00	1,000.00	2,000.00	Increase in weed control costs due to inhouse weed control. JC
553 60 41 30 Centennial Trail Weed Control Professional Services	0.00	0.00	0.00	0.00	500.00	0.00	NB. Hire internal spray tech. JC
571 00 41 00 Rec-Professional Services	429.24	54.30	0.00	0.00	0.00	0.00	
571 00 41 05 Special Events Professional Services	59,152.87	37,571.09	33,665.01	37,663.85	71,500.00	71,500.00	NC. Support for various community events throughout the year JC
571 00 41 07 Special Events Business & Community Support	0.00	0.00	3,202.10	2,858.72	5,000.00	5,000.00	NC. JC
571 00 47 00 Special Events Utilities-Elec/Gas,Wtr/Swr,Trsh	1,220.69	91.67	115.84	0.00	1,000.00	1,000.00	NC. JC
576 80 41 00 Parks-Professional Services	24,655.31	25,488.06	27,103.91	26,140.74	23,000.00	27,600.00	Increase in services and costs. JC
576 80 41 01 Unemployment Claims-Parks	14,090.82	5,467.79	9,092.23	11,052.00	14,000.00	14,000.00	
576 80 41 15 Ballfields-Professional Services	2,309.50	1,328.46	812.61	2,355.12	3,000.00	3,600.00	Increase in supplies and vendor costs. JC
576 80 41 25 Pavillion Park-Professional Services	11,889.08	4,490.11	13,067.06	4,070.85	10,000.00	10,000.00	NC. Landscaping, internet service, equipment rentals KD

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576 80 41 35 Town Square-Professional Services	2,832.31	426.94	692.81	1,304.33	3,000.00	3,000.00	NC. JC
576 80 41 45 Orchard Park-Professional Services	4,081.55	2,746.73	10,191.56	5,584.04	7,750.00	9,300.00	Increased contractor costs for maintenance. JC
576 80 41 55 Rocky Hill Park-Professional Services	8,320.31	2,498.49	6,531.05	5,254.49	5,000.00	6,000.00	Increase in contractor costs for maintenance. JC
576 80 41 65 Centennial Trail Professional Services	462.83	142.11	544.50	631.62	1,000.00	1,200.00	Increase in vault pumping costs. JC
576 80 42 00 Parks-Telephone,Internet,Postage	9,073.24	10,693.37	5,740.12	6,012.18	8,000.00	8,000.00	NC. Additional staffing 2023. JC
576 80 42 15 Ballfields-Telephone,Internet,Postage	414.00	414.00	616.00	765.00	600.00	720.00	Increase in Ptera expenses. JC
576 80 42 45 Orchard Park-Telephone,Internet,Postage	160.50	501.00	616.00	765.00	600.00	720.00	Increasing Ptera expenses. JC
576 80 42 55 Rocky Hill Park-Telephone,Internet,Postage	421.50	414.00	616.00	765.00	600.00	720.00	Increase in Ptera expenses. JC
576 80 43 00 Parks Travel-Lodging,Meals,Mileage	1,292.64	1,570.91	0.00	0.00	1,500.00	3,000.00	Staff training and additional staffing. Did not utilize in 2022 due to staff challenges. JC
576 80 47 01 Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	105.38	0.00	874.87	951.30	500.00	1,000.00	Increase in trash load from parks usage. JC
576 80 47 15 Ballfields	1,883.11	2,166.91	2,152.61	1,490.41	2,000.00	2,400.00	Increase in costs. JC
576 80 47 25 Pavillion Park Utilities-Elec/Gas,Wtr/Swr,Trsh	11,632.11	7,738.00	10,519.89	5,428.59	5,300.00	10,000.00	Increase in utility costs and usage. JC
576 80 47 35 Town Square Utilities-Elec/Gas,Wtr/Swr,Trsh	3,859.90	3,849.82	4,162.53	3,140.58	3,000.00	3,600.00	Increase in utility costs. JC
576 80 47 45 Orchard Park Utilities-Elec/Gas,Wtr/Swr,Trsh	6,473.50	7,487.62	17,842.49	10,014.26	7,500.00	10,000.00	Increase dumpster use and irrigation. JC
576 80 47 55 Rocky Hill Park Utilities-Elec/Gas,Wtr/Swr,Trsh	10,393.64	10,211.93	11,373.80	5,920.78	7,000.00	10,000.00	Trending increase in utilities usage. JC
576 80 49 01 Parks-Registration Fees,Mbrships	2,133.74	742.50	1,167.49	1,952.14	3,000.00	3,600.00	Increase staff training and memberships.
576 90 40 00 Other Park Facilities-Trails Services	0.00	0.00	0.00	0.00	0.00	20,000.00	Anticipating more trail maintenance in parks. JC
040 Services	250,997.83	175,573.58	250,981.93	179,705.77	257,350.00	309,960.00	
594 18 62 00 Central Services - Buildings & Structures	0.00	2,892.50	0.00	12,999.86	267,400.00	302,400.00	CFP PF-10 city hall maintenance per asset management software KD
594 18 62 03 Central Services - City Hall Parking Lot Reconfiguration	0.00	0.00	0.00	0.00	0.00	163,703.00	CFP PF-11 CH parking lot design in 2023
594 18 64 00 Central Services-Furniture,Computers&Equip	15,674.58	0.00	46,978.88	24,765.62	276,100.00	341,515.00	CFP PF-11 library/pd building maintenance per asset mgmt software KD
594 76 61 00 Capital Expenditures - Land	2,270.00	1,000.00	127.50	0.00	0.00	0.00	

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594 76 63 01 Parks-Other Improvements	2,600.32	0.00	0.00	25,681.05	25,000.00	25,000.00	NC contingency KD
594 76 63 06 Pavillion Park - Other Improvements	8,361.24	0.00	0.00	0.00	68,700.00	79,005.00	CFP PF-7 KD
594 76 63 07 Rocky Hill - Other Improvements	2,082.06	0.00	0.00	0.00	1,500.00	34,500.00	CFP PF-3 KD
594 76 63 10 LL Ball Fields - Other Improvements	18,684.20	0.00	0.00	0.00	0.00	0.00	
594 76 63 11 Trailhead Irrigation Improvements Capital Expenditures	239,493.99	0.00	0.00	0.00	0.00	0.00	
594 76 63 12 Orchard Park-Capital Expenditures/Expenses	36,416.50	5,520.82	0.00	41,820.11	0.00	0.00	
594 76 64 01 Parks-Furniture,Computers&Equip	208,397.04	42,414.95	61,141.45	55,697.00	148,850.00	253,400.00	CFP equipment items KD
060 Capital Outlays	533,979.93	51,828.27	108,247.83	160,963.64	787,550.00	1,199,523.00	
576 Park Facilities	1,990,689.16	1,419,459.78	1,490,322.32	1,377,766.45	2,924,658.00	3,410,766.00	
TOTAL EXPENDITURES:	1,990,689.16	1,419,459.78	1,490,322.32	1,377,766.45	2,924,658.00	3,410,766.00	
FUND GAIN/LOSS:	-1,990,689.16	-1,419,459.78	-1,490,322.32	-1,377,766.45	-2,924,658.00	-3,410,766.00	

All Other Funds

2023



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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 1,514,901	\$ 979,040	-35%
Federal Indirect Grant	-	1,530,667.00	1,529,173.00	-	-100%
Special Capital Projects Fund Total Resources	\$ -	\$ 1,530,667	\$ 3,044,074	\$ 979,040	

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Professional Services	-	282,148	3,044,074.00	-	-100%
Supplies	-	5,478	-	-	
Capital Outlay	-	77,641	-	-	
Transfers Out	-	-	-	979,040.00	
Fund Balance	-	-	-	-	
Special Capital Projects Fund Total Uses	\$ -	\$ 365,267	\$ 3,044,074	\$ 979,040	

Notes

Capital Outlay/Transfer

Remaining \$979,040 will be transferred to REET 2 fund to assist with the construction of the Public Works Yard

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 398,008	\$ 290,076	\$ 447,332	\$ 526,526	18%
Taxes - Motor Vehicle Fuel Tax	217,620	236,599	249,004	265,637	7%
Electric Utility Tax	395,266	432,979	400,000	420,000	5%
Gas Utility Tax	99,884	106,183	100,000	130,000	30%
Garbage/Solid Waste Utility Tax	74,074	80,566	75,000	80,000	7%
Cable Utility Tax	88,054	93,749	85,000	90,000	6%
Telephone Utility Tax	199,698	155,620	190,000	140,000	-26%
Interest & Other Earnings	1,725	298	290	3,002	935%
Compensation for loss/impairment of capital assets	75,338	10,769	-	-	0%
Other Financing Sources, Transfer - In	-	-	-	-	0%
Street Fund Total Resources	\$ 1,549,667	\$ 1,406,839	\$ 1,546,626	\$ 1,655,165	7%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ 162,060	\$ 168,007	\$ 158,694	\$ 238,215	50%
Benefits	75,780	85,303	80,954	111,421	38%
Supplies	143,890	133,669	184,700	204,500	11%
Services & Charges	227,064	246,435	222,085	279,235	26%
Debt Service	65,249	79,191	79,192	65,903	-17%
Capital Outlay	185,378	217,916	494,350	295,000	-40%
Other Financing Uses, Transfer - Out	400,000	-	200,000	200,000	0%
Fund Balance	-	-	126,651	260,891	106%
Street Fund Total Uses	\$ 1,259,421	\$ 930,521	\$ 1,546,626	\$ 1,655,165	7%

Notes

Revenue

Utility Tax and State Motor Vehicle Fuel Tax funds 110 Streets Maintenance and 312 Streets Capital. Reduction in phone tax revenue is offset by incremental increases in other utility taxes

Salaries & Wages

6.5% COLA; 2% Step. Portion of budgeted salaries in 2022 were allocated to O&M creating shortfall in Streets salary budget. Corrected for 2023

Supplies & Services

Anticipating incremental cost increases for supplies, services and utilities; \$96k for snow and ice control supplies; \$50k for crack sealing

Debt Service

\$66k Annual Payment for Lease Equipment

Capital Outlay

\$115k for annual street maintenance; \$180k for Fleet; \$200k transfer to Street Capital Fund

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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110 Street Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
308 51 01 10 Beginning Assigned Cash And Investments	0.00	398,007.68	290,075.93	476,317.84	447,332.00	526,526.00	EB 8/31/22 and 312 transfer KD
308 80 01 10 Unreserved Beginning Cash/Investments	262,578.97	0.00	0.00	0.00	0.00	0.00	
308 Beginning Balances	262,578.97	398,007.68	290,075.93	476,317.84	447,332.00	526,526.00	
316 41 01 10 Electric Utility Tax	392,643.11	395,266.37	432,978.67	333,443.13	400,000.00	420,000.00	2022 projected 432k on pace w/ 2021 KD
316 43 01 10 Gas Utility Tax	90,515.66	99,883.79	106,183.13	109,092.90	100,000.00	130,000.00	2022 projected 157k, big increase over 2021 KD
316 45 01 10 Garbage/Solid Waste Utility Tax	69,870.13	74,073.76	80,565.53	66,534.29	75,000.00	80,000.00	2022 projected 90k, slight increase over 2021 KD
316 46 01 10 Cable Utility Tax	80,952.29	88,054.12	93,749.46	73,144.85	85,000.00	90,000.00	2022 projected 97.5k, slight increase over 2021 KD
316 47 01 10 Cellular/Pager/Telephone Utility Tax	210,219.94	199,697.82	155,620.42	116,972.72	190,000.00	140,000.00	2022 projected 150k, continued decline KD
310 Taxes	844,201.13	856,975.86	869,097.21	699,187.89	850,000.00	860,000.00	
336 00 71 00 Multimodal Transportation	14,383.61	14,994.98	15,562.31	12,329.03	15,932.00	16,731.00	ST shared est.
336 00 87 00 Gas Tax - Streets	219,048.78	202,625.06	221,036.72	178,051.29	233,072.00	248,906.00	ST shared est.
330 Intergovernmental Revenues	233,432.39	217,620.04	236,599.03	190,380.32	249,004.00	265,637.00	
369 91 01 10 Other Miscellaneous Revenue	0.00	0.00	0.00	615.76	0.00	0.00	
360 Miscellaneous Revenue	0.00	0.00	0.00	615.76	0.00	0.00	
361 11 01 10 Investment Interest	3,084.31	1,725.11	298.21	4,244.49	290.00	3,002.00	Bal. 08312022
361 Investment Interest	3,084.31	1,725.11	298.21	4,244.49	290.00	3,002.00	
395 20 01 10 Compensation For Loss/Impairment Of Capital Assets	28,700.52	75,337.86	10,768.58	16,750.10	0.00	0.00	
390 Other Revenues	28,700.52	75,337.86	10,768.58	16,750.10	0.00	0.00	
TOTAL REVENUES:	1,371,997.32	1,549,666.55	1,406,838.96	1,387,496.40	1,546,626.00	1,655,165.00	
518 63 40 00 Utility Tax Rebate-Electric	104.44	0.00	0.00	0.00	0.00	0.00	
518 63 40 01 Utility Tax Rebate-Gas	11.62	0.00	0.00	0.00	0.00	0.00	
518 63 40 02 Utility Tax Rebate-Garbage/Solid Waste	2.70	0.00	0.00	0.00	0.00	0.00	
518 63 40 03 Utility Tax Rebate-Cable	35.01	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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110 Street Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
518 63 40 04 Utility Tax Rebate-Telephone	81.57	0.00	0.00	0.00	0.00	0.00	
040 Services	235.34	0.00	0.00	0.00			
518 Centralized Services	235.34	0.00	0.00	0.00	0.00	0.00	
542 90 46 00 Maint Admin & Overhead Insurance	0.00	0.00	0.00	300.99	0.00	0.00	
542 90 10 05 Streets-Overtime	7,345.68	3,385.60	7,112.22	6,939.55	10,000.00	10,000.00	NC
542 90 10 06 Salaries & Wages-Streets	103,750.97	158,674.78	160,894.62	165,760.60	148,694.00	228,215.00	6.5% COLA; 2% step; error in 2022 allocation, corrected for 2023; Add 1 seasonal KD
010 Salaries and Wages	111,096.65	162,060.38	168,006.84	172,700.15	158,694.00	238,215.00	
542 90 20 01 Streets-Medicare	2,596.99	2,803.04	2,419.53	2,440.09	4,148.00	5,160.00	
542 90 21 05 Streets-Retirement	14,173.61	21,059.37	20,602.48	21,436.62	20,234.00	30,373.00	
542 90 22 04 Streets-Medical/Life/LTD	25,513.07	39,684.52	49,744.18	41,541.92	42,497.00	57,639.00	
542 90 23 02 Streets-Labor & Industries	3,104.66	4,296.09	4,513.59	5,768.68	5,441.00	8,415.00	
542 90 24 05 Streets OT-Paid Family And Medical Leave	10.90	4.95	10.39	7.20	0.00	0.00	NB
542 90 24 06 Streets-Paid Family And Medical Leave	152.38	231.83	228.76	170.85	234.00	384.00	
542 90 28 06 HRA VEBA	2,750.00	7,700.00	7,784.00	12,525.00	8,400.00	9,450.00	
020 Personnel Benefits	48,301.61	75,779.80	85,302.93	83,890.36	80,954.00	111,421.00	
542 30 31 00 Roadway Supplies	2,730.02	5,662.30	6,173.40	7,274.55	20,000.00	10,000.00	Lowered based upon trend. JC
542 30 31 01 Roadway Striping Supplies	3,542.60	2,616.70	3,274.60	2,764.83	5,000.00	5,000.00	NC. JC
542 64 31 00 Traffic Control Devices Supplies	8,018.90	10,362.33	18,145.58	2,788.05	12,000.00	12,000.00	NC. JC
542 66 31 00 Snow And Ice Control Supplies	64,132.75	66,871.40	46,208.21	36,764.28	80,000.00	96,000.00	Accommodating cost increases. JC
542 66 32 00 Snow And Ice Control Fuel	6,531.80	3,228.21	3,675.69	2,079.97	6,500.00	6,500.00	Leaving as is due to fuel costs rising. JC
542 70 31 01 Roadside Supplies	27,030.69	15,209.98	25,812.73	10,504.77	27,500.00	33,000.00	Increase for supply costs JC
542 90 30 00 PWY Break In Insurance Claim	0.00	5,138.19	3.52	0.00	0.00	0.00	
542 90 31 00 Maint Admin & Overhead Supplies	17,945.83	24,619.93	17,793.10	39,455.72	21,200.00	25,000.00	Increasing costs for supplies. JC
542 90 32 00 Maint Admin & Overhead Fuel Consumed	9,483.74	9,458.41	11,606.61	15,274.29	10,000.00	14,000.00	Cost increases for fuel JC
553 60 31 10 Weed Control Supplies	793.60	722.16	975.71	631.18	2,500.00	3,000.00	Increase herbicide costs and additional spray tech position. JC
030 Supplies	140,209.93	143,889.61	133,669.15	117,537.64	184,700.00	204,500.00	

5 YEAR BUDGET COMPARISON

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110 Street Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
518 63 40 00 Utility Tax Rebate-Electric	0.00	62.95	0.00	0.00	100.00	100.00	
518 63 40 01 Utility Tax Rebate-Gas	0.00	0.00	0.00	0.00	20.00	20.00	
518 63 40 02 Utility Tax Rebate-Garbage/Solid Waste	0.00	7.36	0.00	0.00	10.00	10.00	
518 63 40 03 Utility Tax Rebate-Cable	0.00	39.73	0.00	0.00	40.00	40.00	
518 63 40 04 Utility Tax Rebate-Telephone	0.00	11.34	0.00	0.00	15.00	15.00	
542 30 41 01 Roadway - Professional Services	51,545.43	56,876.93	57,148.15	21,069.80	30,000.00	50,000.00	Increase for more crack sealing. JC
542 30 47 01 Roadway - Utility Services	2,426.31	1,393.44	2,894.69	792.73	1,500.00	1,500.00	NC. JC
542 30 48 06 Roadway - Striping	27,848.81	15,445.13	30,593.57	1,310.39	15,000.00	15,000.00	NC. JC
542 63 47 00 Street Lighting - Utility Services	53,072.65	56,683.59	59,100.64	65,167.65	46,000.00	80,000.00	Bringing budget up to date based on trend KD
542 64 41 00 Traffic Control Devices-Professional Services	9,754.45	29,268.06	19,388.09	7,232.84	18,000.00	18,000.00	NC. JC
542 64 47 00 Traffic Control Devices-Elec/Gas,Wtr/Swr,Trsh	5,350.63	4,794.55	5,086.09	3,804.47	5,000.00	5,000.00	NC. JC
542 66 41 00 Snow And Ice Control-Professional Service	14,530.95	5,596.52	9,333.44	15,754.22	15,000.00	15,000.00	NC. JC
542 66 41 01 Professional Services Trail Maint	0.00	0.00	0.00	0.00	5,000.00	5,000.00	NC. KD
542 67 41 00 Street Cleaning Professional Services	0.00	0.00	0.00	8,624.34	0.00	0.00	NC. Moving expenses to SW. JC
542 70 41 00 Roadside Professional Services	25,826.04	19,008.60	17,426.24	13,234.86	25,000.00	30,000.00	Supply and contractor cost increases. JC
542 70 47 00 Roadside Utilities	958.02	2,397.01	1,465.08	2,022.59	3,000.00	3,000.00	NC. JC
542 90 40 00 PWY Break In Insurance Claim	0.00	5,630.39	0.00	0.00	0.00	0.00	
542 90 41 00 Maint Admin & Overhead Professional Services	31,020.61	13,388.79	22,426.47	20,851.20	25,050.00	25,050.00	NC. JC
542 90 42 00 Maint Admin & Overhead Telephone,Internet,Postage	1,955.67	7,004.54	2,602.73	3,122.33	5,350.00	4,500.00	Decrease due to trend. JC
542 90 43 00 Maint Admin & Overhead Lodging,Meals,Mileage	2,219.52	82.50	0.00	0.00	4,000.00	4,000.00	Staff prioritizing training. JC
542 90 47 00 Maint Admin & Overhead Utility Services	83.18	6,067.35	5,522.66	3,168.15	5,000.00	5,000.00	NC. JC
542 90 49 00 Maint Admin & Overhead Registration Fees, Mbrships	4,656.56	1,046.00	3,444.84	2,919.32	7,000.00	7,000.00	Prioritization of staff training. JC
553 60 41 10 Weed Control Professional Services	4,349.51	1,089.00	8,347.54	6,196.44	10,000.00	10,000.00	NC. Attempting to bring weed control in house for 2023. JC
554 30 41 10 Road Hazard Removal	1,540.00	1,170.00	1,655.00	830.00	2,000.00	1,000.00	Decrease due to some in house removal.
040 Services	237,138.34	227,063.78	246,435.23	176,101.33	222,085.00	279,235.00	
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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110 Street Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
542 Streets - Maintenance	536,746.53	608,793.57	633,414.15	550,530.47	646,433.00	833,371.00	
591 95 70 00 Debt Repayment-Roads/Streets And Other Infrastructure	40,788.82	42,572.00	79,191.19	63,644.97	63,639.00	51,851.00	Grader,2 loadersAMG
070 Debt Service	40,788.82	42,572.00	79,191.19	63,644.97	63,639.00	51,851.00	
592 95 80 00 Interest And Other Debt Service Cost-Roads/Streets And Other Infrastructure	24,460.57	22,677.42	0.00	15,546.22	15,553.00	14,052.00	Grader,2 loadersAMG
080 Debt Service: Interest and Related Cost	24,460.57	22,677.42	0.00	15,546.22	15,553.00	14,052.00	
591 Debt Service	65,249.39	65,249.42	79,191.19	79,191.19	79,192.00	65,903.00	
010 Salaries and Wages	0.00	0.00	0.00	0.00			
020 Personnel Benefits	0.00	0.00	0.00	0.00			
594 42 60 00 PWY Break In Insurance Claim	0.00	6,322.48	0.00	0.00	0.00	0.00	
594 42 62 00 Capital Expenditures-Buildings & Structures	0.00	122.72	0.00	0.00	0.00	0.00	
594 42 64 00 Capital Expenditures - Furniture,Computers&Equip	29,619.14	136,225.78	65,893.65	57,405.32	208,850.00	180,000.00	2023 CFP equipment items KD
595 64 63 00 Roads/Streets Const. & Other Infrastructure - Other Improvements	42,139.24	42,707.24	152,022.13	20,482.91	285,500.00	115,000.00	CFP TP-9 annual street maintenance allocation KD
060 Captial Outlays	71,758.38	185,378.22	217,915.78	77,888.23	494,350.00	295,000.00	
594 Capital Expenditures	71,758.38	185,378.22	217,915.78	77,888.23	494,350.00	295,000.00	
597 42 01 10 Operating Transfers-Out	300,000.00	400,000.00	0.00	200,000.00	200,000.00	200,000.00	Annual transfer to Streets Capital KD
597 Transfers Out	300,000.00	400,000.00	0.00	200,000.00	200,000.00	200,000.00	
508 51 01 10 Ending Assigned Cash And Investments	0.00	0.00	0.00	0.00	126,651.00	260,891.00	KD
999 Ending Balance	0.00	0.00	0.00	0.00	126,651.00	260,891.00	

5 YEAR BUDGET COMPARISON

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110 Street Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
TOTAL EXPENDITURES:	973,989.64	1,259,421.21	930,521.12	907,609.89	1,546,626.00	1,655,165.00	
FUND GAIN/LOSS:	398,007.68	290,245.34	476,317.84	479,886.51	0.00	0.00	

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 18,023	\$ 16,847	\$ 11,796	\$ 32,514	176%
Interest & Other Earnings	122	92	20	46	130%
Donations	7,250	-	-	-	0%
Transfer In from General Fund	-	6,500	27,184	37,440	38%
Special Capital Projects Fund Total Resources	\$ 25,396	\$ 23,439	\$ 39,000	\$ 70,000	

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Special Events	\$ -	\$ -	\$ -		0%
Supplies	946	125	5,000	5,000	0%
Capital - Public Art	7,602	10,951	34,000	65,000	91%
Fund Balance	-	-	-	-	0%
Special Capital Projects Fund Total Uses	\$ 8,549	\$ 11,076	\$ 39,000	\$ 70,000	

Notes

Capital - Public Art

See Parks and Arts allocation in CFP PF-5 and Strategic Plan in Appendix. 3 year update to strategic plan scheduled for 2023

Tourism Promotion Fund Resources
Special Revenue Fund 115

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 33,086	\$ 55,405	\$ 116,123	\$ 108,700	-6%
Taxes - Hotel/ Motel Tax 2%	53,448	87,672	75,000	75,000	0%
Interest & Other Earnings	216	95	80	999	1149%
Tourism Promotion Fund Total Resources	\$ 86,750	\$ 143,173	\$ 191,203	\$ 184,699	-3%

Tourism Promotion Fund Uses
Special Revenue Fund 115

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Tourism Related Events	\$ 31,344	\$ 14,500	\$ 60,000	\$ 80,000	33%
Fund Balance	-	-	131,203	104,699	-20%
Tourism Promotion Fund Total Uses	\$ 31,344	\$ 14,500	\$ 191,203	\$ 184,699	-3%

Notes

Tourism Related Events

Tourism dollars are generated from hotel stays (2% nightly rate) and are restricted for use on events that bring tourists to the area. Lodging Tax Advisory Committee meets in November each year to review applications and award funds

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 159,520	\$ 194,434	\$ 234,037	\$ 289,361	24%
Taxes - Hotel/ Motel Tax					
2%	33,821	56,987	45,000	45,000	0%
Interest & Other Earnings	1,093	239	240	1,707	611%
Tourism Promotion Capital Total Resources	\$ 194,434	\$ 251,660	\$ 279,277	\$ 336,068	20%

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Supplies	\$ -	\$ -	\$ -	\$ -	0%
Services & Charges	-	-	-	-	0%
Fund Balance	-	-	279,277	336,068	20%
Tourism Promotion Fund Total Uses	\$ -	\$ -	\$ 279,277	\$ 336,068	20%

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	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 20,744	\$ 16,584	\$ 48,010	\$ 23,489	-51%
Taxes - Tourism Promotion Area	74,048	131,290	90,000	110,000	22%
Interest On Contracts, Notes, Taxes & Loans	103	67	50	50	0%
Interest & Other Earnings	130	43	30	128	327%
Tourism Promotion Area (TPA) Total Resources	\$ 95,025	\$ 147,984	\$ 138,090	\$ 133,667	-3%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Services & Charges	\$ 78,440	\$ 134,348	\$ 138,090	\$ 133,667	-3%
Fund Balance	-	-	-	-	
Tourism Promotion Area (TPA) Total Uses	\$ 78,440	\$ 134,348	\$ 138,090	\$ 133,667	-3%

Notes

Use of Fund

Monies generated in the fund are restricted to approved marketing activities and are paid to Visit Spokane per interlocal agreement. Visit Spokane proposed increasing fee from \$2 to \$4 per stay and creating a County-wide TPA in June. Hotels did not approve. Discussions on regional TPA may continue in 2023

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 1,292,708	\$ 1,302,053	\$ 1,303,174	\$ 1,611,678	24%
Gains (Losses) On Investments	(1,437)	-	-	-	0%
Interest & Other Earnings	10,782	1,453	1,500	8,172	445%
Restricted Reserve Fund Total Resources	\$ 1,302,053	\$ 1,303,507	\$ 1,304,674	\$ 1,619,850	24%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Fund Balance	\$ -	\$ -	\$ 1,304,674	\$ 1,619,850	24%
Restricted Reserve Fund Total Uses	\$ -	\$ -	\$ 1,304,674	\$ 1,619,850	24%

Notes

Fund

The Restricted Reserve Fund is generally maintained at 15% of the General Fund's projected or actual, if known, operating revenues for the fiscal year. Transfer of \$300k from General Fund will be proposed for Council consideration prior to adoption of the 2023 budget bringing total to \$1.6 million, equal to 16% of projected operating revenues of \$9.8 million

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 39,346	\$ 548,372	\$ 716,019	\$ 290,337	-59%
Taxes-REET 1st Quarter Percent LIFT-Local	551,679	582,171	500,000	600,000	20%
Grants,Entitlements & Other Payments	1,400,000	-	1,000,000	1,340,000	34%
Interest & Other Earnings	4,068	705	700	3,513	402%
Transfer - In	-	-	-	-	-
Capital Projects Fund Total Resources	\$ 1,995,093	\$ 1,131,248	\$ 2,216,719	\$ 2,233,850	1%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
TIF Allocation	42,500	-	25,000	-	-100%
Capital Outlay	42,787	259,603	1,820,000	956,635	-47%
Annual Trailhead Repayment	-	-	-	200,000	-
Other Financing Uses, Transfer - Out	1,344,934	-	-	-	-
Fund Balance	-	-	371,719	1,077,215	190%
Capital Projects Fund Total Uses	\$ 1,430,221	\$ 259,603	\$ 2,216,719	\$ 2,233,850	1%

Notes

Revenue

REET 1, or the "first quarter percent" is a 0.25% Real Estate Excise Tax on the sale of real property and is used primarily for capital projects identified in the Capital Facilities Plan

**Annual Trailhead
Repayment**

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

Capital Outlay

\$361k for construction of LL Road Slip Lane; \$265k for Country Vista/Appleway intersection improvements TP3 and Appleway Overlay design TP13; \$100k for project development including Town Square planning; \$230k for sidewalk and pathway maintenance and pedestrian crossings TP 15/16

5 YEAR BUDGET COMPARISON

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310 REET 1 Capital Projects Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
308 10 03 10 Reserved Beginning Cash/Investments	31,342.28	0.00	0.00	0.00	0.00	0.00	
308 31 03 10 Beginning Restricted Cash And Investments	0.00	39,345.64	548,371.71	871,645.60	716,019.00	290,337.00	EB 9/16/22 w/ remaining Kramer rehab and Orchard Park LIFT reimbursement KD
308 Beginning Balances	31,342.28	39,345.64	548,371.71	871,645.60	716,019.00	290,337.00	
318 34 00 00 REET- 1st Quarter Per	443,196.97	551,679.14	582,171.08	601,421.90	500,000.00	600,000.00	2022 projected \$900k, 2021=582k KD
310 Taxes	443,196.97	551,679.14	582,171.08	601,421.90	500,000.00	600,000.00	
337 00 03 10 LIFT-Local Grants,Entitlements & Other Payments	0.00	1,400,000.00	0.00	0.00	1,000,000.00	1,340,000.00	LIFT reimbursement from Kramer ROW/Design KD
330 Intergovernmental Revenues	0.00	1,400,000.00	0.00	0.00	1,000,000.00	1,340,000.00	
361 11 03 10 Investment Interest	1,823.18	4,068.28	705.49	3,895.96	700.00	3,513.00	Bal. 08312022
361 Investment Interest	1,823.18	4,068.28	705.49	3,895.96	700.00	3,513.00	
385 00 00 00 Special or Extraordinary Items - DR Horton Share	0.00	0.00	0.00	579,312.98	0.00	0.00	
380 Non Revenues	0.00	0.00	0.00	579,312.98	0.00	0.00	
397 76 03 01 Transfer In General Fund	291,000.00	0.00	0.00	0.00	0.00	0.00	
397 Transfers In	291,000.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	767,362.43	1,995,093.06	1,131,248.28	2,056,276.44	2,216,719.00	2,233,850.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
558 70 41 05 Spokane River Distr Redevelopment Area	0.00	42,500.00	0.00	0.00	25,000.00	0.00	NB TIF covered by property taxes KD
040 Services	0.00	42,500.00	0.00	0.00	25,000.00		
558 Planning & Community Development	0.00	42,500.00	0.00	0.00	25,000.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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310 REET 1 Capital Projects Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
594 18 60 00 Capital Expenditures/Expenses-Centralized/General Services	0.00	0.00	69,591.38	0.00	0.00	0.00	
594 76 61 15 Orchard Park-Land	3,813.53	0.00	0.00	0.00	0.00	0.00	
594 76 63 09 Capital Expenditures - Other Improvements	432,344.78	33,131.49	177,330.05	0.00	0.00	265,420.00	TP3 CV/Appleway intersection and TP-13 design for Appleway Overlay KD
595 30 60 00 Capital Expenditures/Expenses - Project Development	89,509.92	0.00	0.00	0.00	100,000.00	100,000.00	CFP TP-8 and PF-14 Town Square planning KD
595 30 60 01 Capital Expenditures/Expenses - DR Horton Share	0.00	0.00	0.00	651,010.58	0.00	0.00	
595 30 60 02 Capital Expenditures Kramer Pkwy Partial Reconstruction Proj	0.00	0.00	0.00	1,328,550.25	1,520,000.00	0.00	NB completed in 2022 KD
595 30 60 04 Capital Expenditures/Expenses - Liberty Lake Rd Slip Lane	0.00	0.00	0.00	3,290.00	0.00	361,215.00	CFP TP-14 KD
595 61 60 00 Capital Expenditures/Expenses-Sidewalks	202,348.56	9,655.86	12,681.25	195,300.05	200,000.00	230,000.00	TP-15/16 sidewalk and pathway maintenance and pedestrian crossings KD
060 Captial Outlays	728,016.79	42,787.35	259,602.68	2,178,150.88	1,820,000.00	956,635.00	
594 Capital Expenditures	728,016.79	42,787.35	259,602.68	2,178,150.88	1,820,000.00	956,635.00	
597 76 03 10 Transfer Out Orchard Park	0.00	16,500.00	0.00	0.00	0.00	0.00	
597 00 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	0.00	0.00	0.00	0.00	200,000.00	Annual Trailhead loan repayment KD
597 50 03 10 Transfer Out Henry Rd Proj Frm Mission To Appleway	0.00	1,344,934.00	0.00	0.00	0.00	0.00	
050 Intergovernmental Services and Other	0.00	1,344,934.00	0.00	0.00	0.00	200,000.00	
597 Transfers Out	0.00	1,361,434.00	0.00	0.00	0.00	200,000.00	
508 31 03 10 Ending Restricted Cash And Investments	0.00	0.00	0.00	0.00	371,719.00	1,077,215.00	KD
999 Ending Balance	0.00	0.00	0.00	0.00	371,719.00	1,077,215.00	
TOTAL EXPENDITURES:	728,016.79	1,446,721.35	259,602.68	2,178,150.88	2,216,719.00	2,233,850.00	

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 237,811	\$ 1,958,647	\$ 2,028,200	\$ 1,372,082	-32%
Taxes-REET 2nd Quarter Percent LIFT-Local	551,679	582,171	500,000	600,000	20%
Grants, Entitlements & Other Payments	1,400,000.00	-	-	-	-
Interest & Other Earnings	5,491	2,340	2,400	12,580	424%
Transfer In	-	-	-	979,040	-
Special Capital Projects Fund Total Resources	\$ 2,194,981	\$ 2,543,158	\$ 2,530,600	\$ 2,963,702	17%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Tif Allocation	\$ 42,500	\$ -	\$ 25,000	\$ -	-100%
Capital Outlay	193,834	446,880	1,881,500	2,000,000	6%
Fund Balance	-	-	624,100	963,702	54%
Special Capital Projects Fund Total Uses	\$ 236,334	\$ 446,880	\$ 2,530,600	\$ 2,963,702	17%

Notes

Revenue

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

Capital Outlay

\$2 million for PW Yard, construction begins in 2022 and will be completed in 2023

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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311 REET 2 Special Capital Projects Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
308 10 03 11 Reserved Beginning Cash/Investments	15,643.21	0.00	0.00	0.00	0.00	0.00	
308 31 03 11 Beginning Restricted Cash And Investments	0.00	237,810.52	1,958,647.02	2,096,277.49	2,028,200.00	1,372,082.00	EB 8/31/22 and estimated 2022 PW Yard costs KD
308 Beginning Balances	15,643.21	237,810.52	1,958,647.02	2,096,277.49	2,028,200.00	1,372,082.00	
318 35 00 00 REET 2 - Second Quarter Percent	443,196.96	551,679.12	582,171.09	601,421.91	500,000.00	600,000.00	2022 projected \$900k, 2021=582k KD
310 Taxes	443,196.96	551,679.12	582,171.09	601,421.91	500,000.00	600,000.00	
337 00 03 11 LIFT-Local Grants,Entitlements & Other Payments	0.00	1,400,000.00	0.00	0.00	0.00	0.00	
330 Intergovernmental Revenues	0.00	1,400,000.00	0.00	0.00	0.00	0.00	
361 11 03 11 Investment Interest	2,326.04	5,491.29	2,339.81	17,151.28	2,400.00	12,580.00	Bal. 08312022
361 Investment Interest	2,326.04	5,491.29	2,339.81	17,151.28	2,400.00	12,580.00	
397 00 03 11 Transfer From American Rescue Plan Fund	0.00	0.00	0.00	0.00	0.00	979,040.00	Assistance for Construction of Public Works Yard as approved by Council KD
397 Transfers In	0.00	0.00	0.00	0.00	0.00	979,040.00	
TOTAL REVENUES:	461,166.21	2,194,980.93	2,543,157.92	2,714,850.68	2,530,600.00	2,963,702.00	
558 70 41 06 Spokane River Distr Redevelopment Area	0.00	42,500.00	0.00	0.00	25,000.00	0.00	NB property tax covers TIF contribution KD
040 Services	0.00	42,500.00	0.00	0.00	25,000.00		
558 Planning & Community Development	0.00	42,500.00	0.00	0.00	25,000.00	0.00	
594 18 60 01 Capital Expenditures/Expenses-Centralized/General Services	155,650.27	55,858.02	407,691.83	111,199.84	1,080,000.00	2,000,000.00	PW Yard building, construction beginning in 2022 w/ completion in 2023 KD
594 76 62 02 Capital Expenditures - Buildings & Structures	67,705.42	137,975.89	0.00	0.00	151,500.00	0.00	NB
595 64 60 03 Capital Expenditures-Legacy Ridge Traffic Signal	0.00	0.00	39,188.60	592,639.45	650,000.00	0.00	NB completed in 2022 KD

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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311 REET 2 Special Capital Projects Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
060 Captial Outlays	223,355.69	193,833.91	446,880.43	703,839.29	1,881,500.00	2,000,000.00	
594 Capital Expenditures	223,355.69	193,833.91	446,880.43	703,839.29	1,881,500.00	2,000,000.00	
050 Intergovernmental Services and Other	0.00	0.00	0.00	0.00			
508 31 03 11 Ending Restricted Cash And Investments	0.00	0.00	0.00	0.00	624,100.00	963,702.00	KD
999 Ending Balance	0.00	0.00	0.00	0.00	624,100.00	963,702.00	
TOTAL EXPENDITURES:	223,355.69	236,333.91	446,880.43	703,839.29	2,530,600.00	2,963,702.00	
FUND GAIN/LOSS:	237,810.52	1,958,647.02	2,096,277.49	2,011,011.39	0.00	0.00	

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 93,909	\$ 363,112	\$ 364,137	\$ 575,849	58%
Grant(s)	332,270	712	-	-	-
Interest & Other Earnings	333	406	400	2,338	485%
Other Financing Sources, Transfer-In	400,000	18,685	-	200,000	-
Street Capital Projects Fund Total Resources	\$ 826,513	\$ 382,914	\$ 364,537	\$ 778,187	113%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Capital Outlay	442,096	9,404	225,000	315,250	40%
Fund Balance	-	-	139,537	462,937	232%
Street Capital Projects Fund Total Uses	\$ 442,096	\$ 9,404	\$ 364,537	\$ 778,187	113%

Notes

Funding

Utility Tax revenue funds 312 Streets Capital via annual \$200k transfer from 110 Streets. Annual transfer is subject to available funds in 110 Streets.

Capital Outlay

\$275k for purchase of Freightliner ET-7 and \$40,250 for Smart Signal Control TP-6

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ -	\$ 34,980	\$ 8,877	\$ -	-100%
Transfers In	1,344,934.00	1,540,000	-	-	-
LIFT, Grants, Other Entitlements	-	-	2,291,123	-	-100%
Henry Rd Project Fund Total Resources	\$ 1,344,934	\$ 1,574,980	\$ 2,300,000	-	-100%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Professional Services	\$ 1,309,954.24	\$ 894,049	\$ 2,300,000.00	\$ -	-100%
Capital Outlay	-	\$ 674,408	\$ -	\$ -	-
Fund Balance	-	-	-	-	-
Henry Rd Project Fund Total Uses	\$ 1,309,954	\$ 1,568,457	\$ 2,300,000	\$ -	-100%

Notes

Capital Outlay

No activity in 2023. WSDOT project closeout in 2024 will determine cost savings or overages from the City's combined \$6 million contribution to Kramer/Harvard/Barker WSDOT 'Connect Washington' project.

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 181,972	\$ 60,751	\$ 414,373	\$ 613,976	48%
State Grant	303,641	261,634	-	-	-
Charges For Services	184,035	313,587	265,000	320,000	21%
Interest & Other Earnings	1,405	237	170	2,826	1562%
Other Financing Sources, Transfer-In	-	-	-	-	-
Harvard Road Mitigation Fund Total Resources	\$ 671,054	\$ 636,208	\$ 679,543	\$ 936,802	38%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
LIFT Match	75,000	90,000	90,000	-	-100%
Capital Outlay	535,302	194,130	-	-	-
Interfund Loan Repayment Transfer-Out	-	-	-	615,745	-
Fund Balance	-	-	589,543	321,057	-46%
Harvard Road Mitigation Fund Total Uses	\$ 610,302	\$ 284,130	\$ 679,543	\$ 936,802	38%

Notes

Revenues

Harvard Road Impact Fees are intended to represent a pro rata contribution of each proposed land use to the cumulative cost of proposed improvements provided in each plan update

Capital Outlay/Transfers Out

No capital project activities in 2023. Transfer to General Fund required to satisfy interfund loan for Harvard Roundabout Construction in 2014

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 94,918	\$ 95,545	\$ 95,627	\$ 114,311	20%
Interest & Other Earnings	627	107	110	81,710	74182%
Other Financing Sources, Transfer-in	-	17,950	19,295	65,773	241%
Library Capital Fund Total Resources	\$ 95,545	\$ 113,601	\$ 115,032	\$ 261,794	128%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 100,000	\$ 180,794	81%
Fund Balance	-	-	15,032	81,000	439%
Library Capital Fund Total Uses	\$ -	\$ -	\$ 115,032	\$ 261,794	128%

Notes

Capital Outlay

City purchased building at 23129 E Mission in 2022 to be the future site of the city library. CFP PF-4 provides for design costs in 2023 for subsequent facility upgrades

Revenue

Revenue collected from current lease will be used for facility upgrades

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 341,120	\$ 275,392	\$ 275,630	\$ 276,019	0%
Interest & Other Earnings	2,115	307	320	1,720	438%
Other Financing Sources, Transfer-in	-	-	-	-	-
Capital Fund Total Resources	\$ 343,235	\$ 275,700	\$ 275,950	\$ 277,739	1%

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Professional Services	\$ -	\$ -	\$ -	\$ -	-
Capital Outlays	\$ 67,843	\$ -	\$ -	\$ -	-
Fund Balance	-	-	275,950	277,739	1%
Capital Fund Total Uses	\$ 67,843	\$ -	\$ 275,950	\$ 277,739	1%

Notes

Fund Use No activity planned in 2023

**Police Capital Fund Resources
Capital Project Fund 334**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 60,367	\$ 57,511	\$ 57,561	\$ 96,697	68%
Interest & Other Earnings	397	64	65	655	908%
Other Financing Sources, Transfer-in	-	50,000	-	-	-
Police Capital Fund Total Resources	\$ 60,764	\$ 107,575	\$ 57,626	\$ 97,352	69%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Capital Outlay	\$ -	\$ 3,253	\$ 57,626	\$ 60,000	4%
Fund Balance	-	-	-	37,352	-
Police Capital Fund Total Uses	\$ -	\$ 3,253	\$ 57,626	\$ 97,352	69%

Notes

Capital Outlay

Police Capital Needs such as vehicles and equipment. Donations intended for Public Safety expenses are receipted to this fund

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 90,945	\$ 91,547	\$ 91,627	\$ 92,225	1%
Interest & Other Earnings	603	102	100	575	475%
Other Financing Sources, Transfer-in	-	-	-	-	-
Community Messaging Fund Total Resources	\$ 91,547	\$ 91,650	\$ 91,727	\$ 92,800	1%

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Capital Outlay	-	-	-	-	-
Fund Balance	-	-	91,727	92,800	1%
Community Messaging Fund Total Uses	\$ -	\$ -	\$ 91,727	\$ 92,800	1%

Notes

Fund Use

Fund was created to construct two messaging signs in the City. First was built in 2017. A location for the other has not be determined. Funds orginated from the General Fund.

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 103,530	\$ 104,216	\$ 129,000	\$ 50,416	-61%
Interest & Other Earnings	686	116	120	624	420%
Other Financing Sources, Transfer-in	-	25,000	25,000	25,000	0%
Underground Utility Capital Fund Total Resources	\$ 104,216	\$ 129,332	\$ 154,120	\$ 76,040	-51%

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 135,000	\$ 50,000	-63%
Fund Balance	-	-	19,120	26,040	36%
Underground Utility Capital Fund Total Resources	\$ -	\$ -	\$ 154,120	\$ 76,040	-51%

Notes

Capital Outlay

Finish undergrounding overhead utilities at NW corner of Trailhead property in 2023

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 137,538	\$ 138,450	\$ 115,721	\$ 107,882	-7%
Interest & Other Earnings	912	137	140	708	406%
Other Financing Sources, Transfer-in	-	-	9,139	16,410	80%
Building Contingency Fund Total Resources	\$ 138,450	\$ 138,587	\$ 125,000	\$ 125,000	0%

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Capital Outlay	\$ -	\$ 22,837	\$ 125,000	\$ 125,000	0%
Fund Balance	-	-	-	-	-
Building Contingency Fund Total Uses	\$ -	\$ 22,837	\$ 125,000	\$ 125,000	0%

Notes

Capital Outlay

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

TRAILHEAD IMPROVEMENTS PROJECT FUND
Capital Project Fund 338

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 4,000,000	-
Interest & Other					
Earnings	-	99	30	248	727%
Loan	-	-	6,000,000	-	-100%
Other Financing Sources, Transfer-in	-	400,000	2,000,000	2,600,000	30%
Trailhead Improvement Fund Total Resources	\$ -	\$ 400,099	\$ 8,000,030	\$ 6,600,248	-17%

TRAILHEAD IMPROVEMENTS PROJECT FUND
Capital Project Fund 338

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Capital Outlay	\$ -	\$ 37,969	\$ 8,000,030	\$ 6,600,248	-17%
Fund Balance	-	-	-	-	-
Trailhead Improvement Fund Total Uses	\$ -	\$ 37,969	\$ 8,000,030	\$ 6,600,248	-17%

Notes

Capital Outlay

Trailhead Facility construction began in 2022 and is scheduled for completion in Summer 2023. Upon completion of project, Fund will be used to make annual loan repayments via transfers from Golf Operations and REET 1

**Stormwater Utility Fund Resources
Enterprise Fund 410**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 128,726	\$ 134,322	\$ 133,184	\$ 173,793	30%
Stormwater Utility Revenue	77,461	90,241	80,000	90,000	13%
WA ST Dept Of Ecology	-	-	93,750	93,750	0%
Interest & Other Earnings	831	157	160	1,055	559%
Stormwater Utility Fund Total Resources	\$ 207,019	\$ 224,720	\$ 307,094	\$ 358,598	17%

**Stormwater Utility Fund Uses
Enterprise Fund 410**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ 8,175	\$ 4,131	\$ 32,473	\$ 27,025	-17%
Benefits	4,222	3,590	16,990	13,859	0%
Supplies	6,926	4,393	12,500	8,500	-32%
Professional Services	49,149	71,939	168,000	47,000	-72%
Debt Service	3,186	-	-	-	-
Debt Svc-Interest & Related Costs	1,038	-	-	-	-
Capital Outlays	-	55	35,000	225,000	543%
Other Financing Sources, Transfer-in	-	-	-	-	-
Fund Balance	-	-	42,131	37,214	-12%
Stormwater Utility Fund Total Uses	\$ 72,697	\$ 84,107	\$ 307,094	\$ 358,598	17%

Notes

Revenue Annual services fees charged to Stormwater Drainage service area. Additional fees are charged by amount of impervious surface area of developed property. Revenue collected provides for development, maintenance and control of storm drainage and surface water within the City

Capital Outlays \$125k share of Stormwater Master Plan; \$100k Portion of Street Sweeper purchase

Professional Services \$35k Street sweeping contract; \$12k Storm drainage utilities

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

**Aquifer Protection Fund Resources
Enterprise Fund 411**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances Real & Personal Property Taxes-Aquifer Protection	\$ 243,795	\$ 268,970	\$ 281,656	\$ 342,668	22%
WA ST Dept Of Ecology	49,644	63,819	45,000	50,000	11%
Interest & Other Earnings	-	-	93,750	93,750	0%
	1,563	295	300	1,895	532%
Aquifer Protection Fund Total Resources	\$ 295,002	\$ 333,084	\$ 420,706	\$ 488,313	16%

**Aquifer Protection Fund Uses
Enterprise Fund 411**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ -	\$ 113	\$ 32,473	\$ -	-100%
Benefits	1,650	1,707	16,990	-	-100%
Professional Services	24,383	28,642	140,000	165,000	18%
Capital Outlays	-	-	-	224,900	-
Fund Balance	-	-	231,243	98,413	-57%
Aquifer Protection Fund Total Uses	\$ 26,033	\$ 30,462	\$ 420,706	\$ 488,313	16%

Notes

Revenue	County collects \$1.25 per month for both water and sewer connections along with property taxes to finance the protection, preservation, and rehabilitation of groundwater
Professional Services	\$125k for Stormwater Master Plan; \$40k for street sweeping contract and equipment rental
Capital Outlays	\$225k portion of street sweeper purchase
WA ST Dept Of Ecology	\$94k grant for Stormwater Mgt Plan

**Golf Operations Fund Resources
Enterprise Fund 420**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 167,616	\$ 352,492	\$ 651,330	\$ 549,117	-16%
Charges for Services	625,659	783,478	573,700	807,100	41%
Other- Miscellaneous Revenues (includes equipment rentals)	111,425	156,346	113,400	109,900	-3%
Interest & Other Earnings	595	396	330	3,254	886%
Non Revenues	-	-	-	-	0%
Other Financing Sources, Transfer-In	-	-	-	-	
Golf Operations Fund Total Resources	\$ 905,294	\$ 1,292,712	\$ 1,338,760	\$ 1,469,371	10%

**Golf Operations Fund Uses
Enterprise Fund 420**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Salaries & Wages	\$ 174,950	\$ 213,013	\$ 233,304	\$ 237,793	2%
Benefits	38,373	58,188	93,790	85,056	-9%
Supplies	155,312	174,626	159,800	226,800	42%
Services & Charges	145,679	177,278	170,500	207,500	22%
Capital Outlays	38,489	60,875	260,350	280,000	8%
Other Financing Uses, Transfers-Out	-	-	300,000	400,000	
Fund Balance	-	-	121,016	32,222	-73%
Golf Operations Fund Total Uses	\$ 552,803	\$ 683,980	\$ 1,338,760	\$ 1,469,371	10%

Notes

Revenues

Continue to see positive revenue trends across the board at the Trailhead Facility. Fee increases planned for January 2023 will further augment revenues. Any revenue collected above what is needed for operations will be put toward loan repayment and eventual prepayments

Capital Outlays

\$165k for new golf cart fleet; \$115k various equipment purchases shared with other departments; \$400k for annual Trailhead Facility loan repayment

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

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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420 Golf Operations Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
308 10 04 20 Golf Cash Drawer Reserved	400.00	0.00	0.00	0.00	0.00	0.00	
308 41 04 20 Golf Cash Drawer Committed	0.00	400.00	400.00	400.00	400.00	400.00	NC
308 51 04 20 Beginning Assigned Cash And Investments	0.00	167,215.55	352,091.66	608,332.20	650,930.00	548,717.00	EB 8/31/22, 338 transfer in 2022 KD
308 80 04 20 Unreserved Beginning Cash/Investments	152,962.19	0.00	0.00	0.00	0.00	0.00	
308 Beginning Balances	153,362.19	167,615.55	352,491.66	608,732.20	651,330.00	549,117.00	
341 70 00 00 Pro Shop Sales	67,054.63	72,161.97	109,048.13	93,579.97	61,000.00	115,000.00	2021 actual=109k 2022 proj=129k KD
341 70 00 01 Event Credit Deposits/Redeemed	17,292.10	197.26	4,974.79	5,582.06	0.00	0.00	
347 30 00 03 Season Passes	23,106.32	26,713.30	27,419.87	28,481.26	24,000.00	28,000.00	2021 actual=27k 2022 proj=42k KD
347 30 00 04 Green Fees	255,464.31	302,741.86	380,007.39	341,548.76	290,000.00	410,000.00	2021 actual=380k 2022 proj=456k KD
347 30 00 05 Gift Card Purchase/Redeemed	7,758.00	4,414.36	5,763.66	-506.11	0.00	0.00	
347 30 00 06 Lesson & Clinic Fees	12,790.81	13,538.08	31,499.99	28,617.21	20,000.00	26,000.00	80% pass through to Golf Pro per contract KD
347 30 00 07 Driving Range Fees	116,767.06	146,936.19	152,585.43	146,691.35	125,000.00	170,000.00	2021 actual=152k 2022 proj=207k KD
347 30 00 08 Golf Cart Trail Fees	1,756.52	2,520.34	2,986.79	2,556.85	2,500.00	2,500.00	NC KD
347 30 00 09 Promo Card Purchase/Redeemed	23,353.00	0.00	0.00	4,396.50	0.00	0.00	
347 30 00 10 School Driving Range Fees	1,240.42	1,239.66	0.00	1,652.88	1,200.00	1,600.00	KD
347 30 00 11 Tax Collected On Sales	46,163.05	55,195.71	69,191.92	62,507.79	50,000.00	54,000.00	Non-revenue KD
340 Charges For Services	572,746.22	625,658.73	783,477.97	715,108.52	573,700.00	807,100.00	
362 00 00 00 Golf Club Rentals	2,380.37	264.48	3,915.61	3,372.12	2,700.00	2,700.00	NC KD
362 00 00 01 Pull Cart Fees	3,994.23	6,609.60	8,275.77	8,067.41	4,500.00	6,500.00	Slight increase based on trend KD
362 00 00 02 Golf Cart Rental Fees	47,494.51	59,160.99	88,992.87	73,998.13	55,000.00	75,000.00	New carts expected to arrive mid2023 KD
362 00 00 03 Restaurant Lease	42,000.00	38,500.00	45,500.00	24,500.00	42,000.00	24,000.00	Lease scheduled to begin July 2023 KD
362 00 00 06 Finn Scooter Rental	734.00	2,218.00	2,176.00	1,556.00	2,000.00	1,500.00	KD
362 00 00 07 Restaurant Lease Avista	5,481.19	4,611.67	5,739.29	2,739.14	7,000.00	0.00	NB not part of new restaurant agreement KD
362 00 00 08 Restaurant Lease Leasehold Excise Tax	6,163.20	0.00	0.00	0.00	0.00	0.00	
369 81 04 20 Cash Overages/Shortage	28.00	0.00	1,637.18	20.09	0.00	0.00	
369 91 00 01 Other Miscellaneous Revenue	633.53	60.45	109.73	144.36	200.00	200.00	KD
360 Miscellaneous Revenue	108,909.03	111,425.19	156,346.45	114,397.25	113,400.00	109,900.00	
361 11 04 20 Investment Interest	1,297.85	594.92	395.83	4,791.79	330.00	3,254.00	Bal. 08312022

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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420 Golf Operations Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
361 Investment Interest	1,297.85	594.92	395.83	4,791.79	330.00	3,254.00	
TOTAL REVENUES:	836,315.29	905,294.39	1,292,711.91	1,443,029.76	1,338,760.00	1,469,371.00	
576 61 10 08 Golf-Overtime	5,741.95	2,675.56	4,801.97	2,489.55	4,500.00	4,500.00	NC
576 61 10 13 Salaries & Wages-Golf	150,014.94	172,274.09	208,211.04	186,401.58	228,804.00	233,293.00	6.5% COLA; 2% step
010 Salaries and Wages	155,756.89	174,949.65	213,013.01	188,891.13	233,304.00	237,793.00	
576 61 20 01 Golf-Social Security & Medicare	7,751.27	4,731.53	4,077.71	3,152.13	6,620.00	6,062.00	
576 61 21 05 Golf-Retirement	18,820.34	21,520.45	26,171.50	22,578.16	29,747.00	29,324.00	
576 61 22 04 Golf-Medical/Life/LTD	17,268.06	1,312.62	10,920.90	21,890.90	32,868.00	29,863.00	
576 61 23 02 Golf-Labor & Industries	5,292.23	6,471.45	7,124.35	6,052.94	10,122.00	8,334.00	
576 61 24 08 Golf OT-Paid Family And Medical Leave	8.43	3.93	7.05	2.53	10.00	10.00	NC
576 61 24 13 Golf-Paid Family And Medical Leave	220.58	253.24	306.12	172.63	343.00	383.00	
576 61 28 09 HRA VEBA	3,000.00	4,080.00	9,580.00	13,330.00	14,080.00	11,080.00	
020 Personnel Benefits	52,360.91	38,373.22	58,187.63	67,179.29	93,790.00	85,056.00	
553 60 31 20 Weed Control Supplies	1,390.61	1,992.86	859.98	631.19	1,000.00	1,200.00	Increase in supply costs. JC
576 61 31 00 Pro Shop Supplies	21,226.25	11,454.19	11,840.30	7,572.32	20,000.00	20,000.00	NC KD
576 61 31 02 Uniforms Shirts	1,496.30	882.25	1,635.05	1,694.09	1,800.00	1,800.00	NC KD
576 61 31 03 Maintenance Supplies	24,662.18	28,722.16	17,956.69	16,002.41	17,000.00	20,400.00	Increase due to supply costs. JC
576 61 31 04 Facilities Supplies	3,726.83	3,106.88	1,908.35	2,964.26	3,000.00	15,000.00	Initial year discovering costs for new facility. Will reassess for 2024. KD
576 61 32 00 Golf Course-Fuel Consumed	18,653.90	11,623.77	16,219.45	16,621.30	12,000.00	14,400.00	Increase in fuel costs. Additional golf carts TBD. JC
576 61 34 01 Pro Shop Merchandise	59,444.44	54,864.52	79,758.69	75,912.25	60,000.00	100,000.00	Function of pro shop sales KD
576 65 31 01 Maintenance Of Golf Course	49,009.32	42,664.88	44,447.33	39,516.45	45,000.00	54,000.00	Increase due to supply costs (fertilizers, seed, fertilizers, etc). JC
030 Supplies	179,609.83	155,311.51	174,625.84	160,914.27	159,800.00	226,800.00	
576 61 40 00 Business & Occupation, Sales Taxes	48,892.56	51,007.65	73,846.99	57,678.44	65,000.00	75,000.00	Non revenue KD
576 61 40 01 Restaurant Lease Leasehold Excise Tax	6,163.20	0.00	0.00	0.00	0.00	0.00	
576 61 41 00 Golf Pro Shop-Professional Services	42,762.24	9,244.61	1,980.09	2,318.45	5,000.00	10,000.00	Increase to accommodate needs of new building KD
576 61 41 01 Professional Services-Bank Fees	13,226.38	15,356.67	20,502.66	17,463.45	20,000.00	25,000.00	To reflect anticipated increase in sales KD
576 61 41 02 Unemployment Claims-Golf Course	0.00	29.72	0.00	1,019.98	1,000.00	1,000.00	NC KD

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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420 Golf Operations Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
576 61 41 03 Facilities - Professional Services	7,341.75	4,487.31	10,411.25	4,479.89	5,000.00	5,000.00	NC. JC
576 61 42 01 Golf Pro Shop-Telephone,Internet,Postage	2,988.15	2,306.60	3,207.28	3,682.87	3,000.00	4,000.00	Increase to accommodate needs of new building KD
576 61 43 01 Golf Travel-Lodging,Meals,Mileage	5,082.94	2,208.57	2,041.06	0.00	2,500.00	4,000.00	\$1500 increase in training for additional FTE O&M staff. JC
576 61 46 00 Golf-Insurance	17,489.06	15,813.28	18,613.56	19,731.50	18,000.00	18,000.00	NC buidling demo in 2022 completion of new facility in July KD
576 61 47 00 Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	31,655.09	31,219.20	34,220.40	25,341.77	35,000.00	35,000.00	NC. JC
576 61 49 01 Golf-Dues,Subscriptions,Mbrships	2,093.00	3,205.50	5,497.24	7,077.45	6,000.00	7,500.00	\$1500 increase for training/memberships O&M staff. JC
576 65 41 00 Professional Services-Golf Greens	10,301.28	10,800.07	6,957.60	9,944.20	10,000.00	23,000.00	\$2k increase supply/vendor costs. \$5000 for new putting green. \$6k for basalt rock install. JC
040 Services	187,995.65	145,679.18	177,278.13	148,738.00	170,500.00	207,500.00	
576 Park Facilities	575,723.28	514,313.56	623,104.61	565,722.69	657,394.00	757,149.00	
594 76 62 00 Golf-Buildings & Structures	12,555.17	0.00	0.00	0.00	0.00	0.00	
594 76 64 00 Golf-Furniture,Computers&Equip	80,257.95	38,452.37	60,875.10	34,404.15	84,350.00	115,000.00	2023 CFP new equipment various items KD
594 76 64 02 Golf Carts - Furniture,Computers&Equip	163.34	36.80	0.00	0.00	176,000.00	165,000.00	CFP ET21 New golf cart fleet replacing and doubling current fleet purchased in 2014 KD
060 Captial Outlays	92,976.46	38,489.17	60,875.10	34,404.15	260,350.00	280,000.00	
594 Capital Expenditures	92,976.46	38,489.17	60,875.10	34,404.15	260,350.00	280,000.00	
597 01 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	0.00	0.00	300,000.00	300,000.00	400,000.00	Annual loan repayment KD
050 Intergovernmental Services and Other	0.00	0.00	0.00	300,000.00	300,000.00	400,000.00	
597 Transfers Out	0.00	0.00	0.00	300,000.00	300,000.00	400,000.00	
508 41 04 20 Golf Cash Drawer Committed	0.00	0.00	0.00	0.00	400.00	400.00	NC
508 51 04 20 Ending Assigned Cash And Investments	0.00	0.00	0.00	0.00	120,616.00	31,822.00	KD

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

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420 Golf Operations Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
999 Ending Balance	0.00	0.00	0.00	0.00	121,016.00	32,222.00	
TOTAL EXPENDITURES:	668,699.74	552,802.73	683,979.71	900,126.84	1,338,760.00	1,469,371.00	
FUND GAIN/LOSS:	167,615.55	352,491.66	608,732.20	542,902.92	0.00	0.00	

**Unemployment Fund Resources
Internal Service Fund 501**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	-
Interest & Other Earnings	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Other Financing Sources, Transfer-In	5,498	11,364	15,000	15,000	0%
Unemployment Fund Total Resources	\$ 5,498	\$ 11,364	\$ 15,000	\$ 15,000	0%

**Unemployment Fund Uses
Internal Service Fund 501**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Unemployment Claims Fund Balance	\$ 5,498	\$ 11,364	\$ 15,000	\$ 15,000	0%
	-	-	-	-	-
Unemployment Fund Total Uses	\$ 5,498	\$ 11,364	\$ 15,000	\$ 15,000	0%

Notes

The City self insures for unemployment.

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ 147,726	\$ 131,032	\$ 113,572	\$ 124,036	9%
Interest & Other Earnings	-	-	-	-	-
Miscellaneous Revenue	920	137	150	793	429%
Other Financing Sources, Transfer-In	15,000	35,000	61,278	50,171	-18%

Unemployment Fund

Total Resources	\$ 163,646	\$ 166,170	\$ 175,000	\$ 175,000	0%
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**Medical Reimbursement (Bridge) Fund
Internal Service Fund 502**

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Health Insurance Services	\$ 32,614	\$ 28,679	\$ 175,000	\$ 175,000	0%
Fund Balance	-	-	-	-	-

Unemployment Fund

Total Uses	\$ 32,614	\$ 28,679	\$ 175,000	\$ 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. Transfer of \$50k is to bring the fund to \$175K to meet the full exposure of the Bridge. Use per year has been in the \$30k - \$35k range.

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

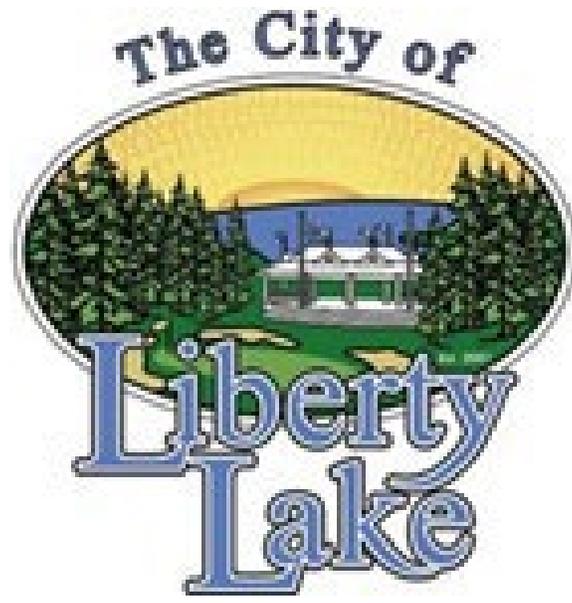
Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	-
Remittances	91,300	64,323	80,200	80,200	0%
Custodial Fund Total Resources	\$ 91,300	\$ 64,323	\$ 80,200	\$ 80,200	0%

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

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Government Services	\$ 91,300	\$ 64,323	\$ 80,200	\$ 80,200	0%
Fund Balance	-	-	-	-	-
Custodial Fund Total Resources	\$ 91,300	\$ 64,323	\$ 80,200	\$ 80,200	0%

Notes

Fund Use Established per GASB84/State Auditors guidelines for remittances to State Treasurer



2023 -2028

Draft

Capital Facilities Plan

September 28, 2022

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2023 -2028 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. 2023 proposed capital investments are reflected in the City of Liberty Lake Proposed 2023 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 2023 will also need to be amended in the City of Liberty Lake Proposed 2023 Budget.

Funding investments for 2023 in the proposed 2023-2028 Capital Facilities Plan (CFP) are summarized below:

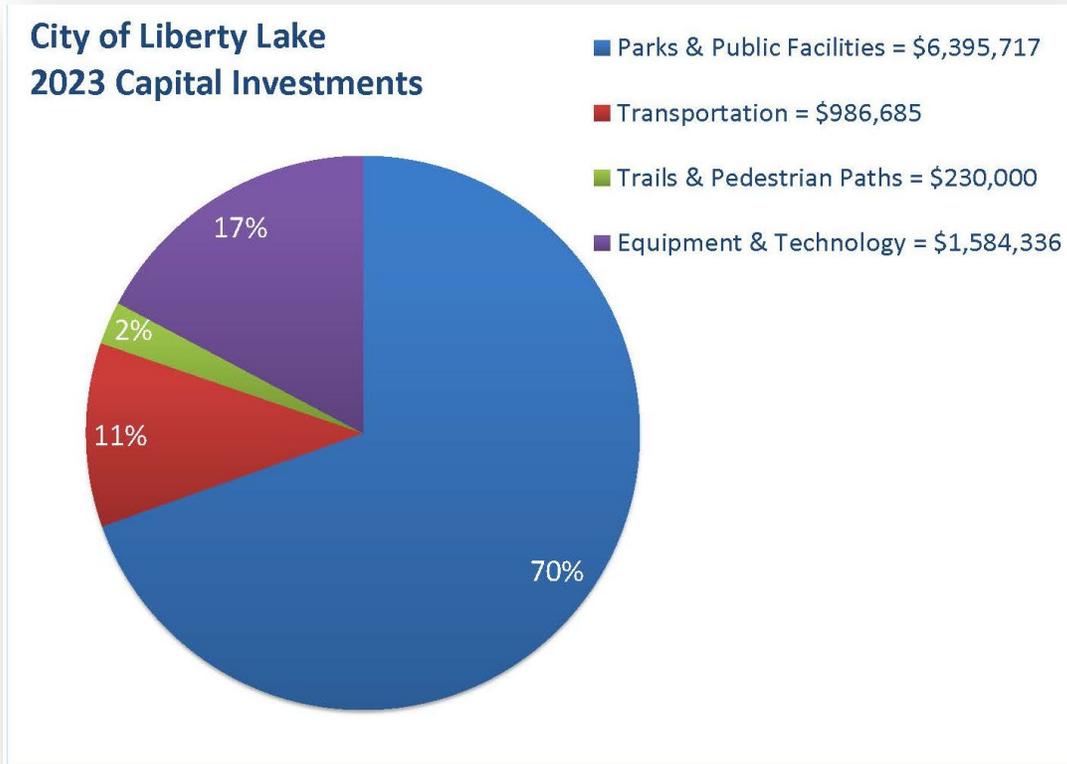
2023 Proposed Capital Investments	
Kramer Parkway Overpass & Roadway Extension ¹	\$0
Trailhead Clubhouse ²	\$2,456,300
Trailhead Driving Range Poles & Netting	\$925,000
Trailhead Waterline Replacement & Reconnection ²	\$50,000
Public Works Building & Final Site Improvements ²	\$1,717,500
Library Facility Upgrades	\$180,794
Rocky Hill Park Shade Structure	\$34,500
Town Square Park Master Plan	\$50,000
Public Art	\$65,000
Stormwater Master Plan (grant funded) ²	\$150,000
Traffic Operational Improvements:	
• Design - Appleway/ CV Blvd Intersection Improvements	\$46,000
• Smart Signal Control	\$40,250
• Design – Appleway Overlay	\$219,420
• Liberty Lake Road Slip Lane	\$361,215
Annual Street Maintenance Allocation	\$115,000
Project Development- Streets ³	\$54,800
Trails & Pedestrian Pathways	\$230,000
Parks / Public Facilities Maintenance Projects	\$916,623
Essential Equipment (New & Replacement):	
• Vehicles & Heavy Equipment	\$1,525,066
• Technology	\$59,270
TOTAL CAPITAL INVESTMENT, 2023⁴	\$9,146,738

¹No expense to City in 2023; project closeout and final reconciliation anticipated in 2024.

²Projects underway in 2022; \$ reflect remaining project funds anticipated to be expended in 2023.

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

⁴Excluding “Projects by Others”.



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 2022-2027 Capital Facilities Plan, with modifications as based upon the Council-adopted 2023-2028 Transportation Improvement Plan, and updated cost information. Portions of some projects funded in 2022 that were deferred due to supply-chain and staffing issues are carried over to 2023.

Maintenance Projects for Parks & Public Facilities reflect funding for specific projects identified in the asset management software, with prioritized maintenance projects reflected in the 2023 budget to protect the City’s existing investments. The maintenance projects identified in the CFP include design and engineering costs, equipment, taxes, and contingency where applicable. Utilities and Transportation Capital Projects by Others were updated, based upon input from Liberty Lake Water & Sewer District, Spokane Transit, and Greenstone.

GLOSSARY OF FUNDING ACRONYMS

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

SIX YEAR TRANSPORTATION IMPROVEMENT PLAN, 2023 -2028

Roadway Projects

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2027) ¹	CURRENT 2022	2023	2024	2025	2026	2027	2028
TP-1	Enhancement/ New Construction	Harvard Rd Bridge /Kramer Overpass & Rd Ext	Between Country Vista & Mission	CW/TIF/LIFT	\$ 6,000,000	\$2,300,000		TBD				
TP-2	Preservation/ Enhancement	Country Vista Rebuild/ Operational Improvements	W City Limits to Liberty Lake Rd	TIB/REET/UT	\$ 4,825,160			\$ 168,446		\$ 2,233,436	\$ 2,423,278	
TP-3	Enhancement	Intersection Improvements (Add turn lane)	Country Vista /Appleway Avenue	REET 1	\$ 245,640		\$ 46,000	\$ 199,640				
TP-4	Enhancement	Appleway Frontage Improvements	Fairway to E City Limits	REET/UT	\$ 3,752,187					\$ 293,776		\$ 3,458,410
TP-5	Enhancement	Mission Ave Frontage Improvements	W City Limits east to Glenbrook (southside)	TIB/REET/UT	\$ 1,010,054			\$ 62,388	\$ 947,666			
TP-6	Enhancement	Smart Signal Control	Multiple Locations	UT	\$ 40,250		\$ 40,250					
TP-7	Plan/Report	Stormwater Master Plan	Multiple Locations	STRMW/APA/GRAN	\$ 250,000	\$ 100,000	\$ 150,000					
TP-8	Preservation	Project Development	Multiple Locations	REET 1	\$ 251,235	\$ 100,000	\$ 54,800	\$ 16,275	\$ 17,658	\$ 19,159	\$ 20,788	\$ 22,555
TP-9	Preservation	Annual Street Maintenance Allocation	Multiple Locations	UT	\$ 954,338	\$ 100,000	\$ 115,000	\$ 124,775	\$ 135,381	\$ 146,888	\$ 159,374	\$ 172,921
TP-10	Preservation	Mission Ave Overlay	Country Vista to Molter	TIB/REET/UT	\$ 499,100			\$ 499,100				
TP-11	Preservation	Sprague Avenue Overlay	Liberty Lake Road to Gage	TIB/REET/UT/APA	\$ 1,589,175				\$ 762,194	\$ 826,980.84		
TP-12	Plan/Report	Pavement Condition Study/ Preservation Master	Citywide	UT	\$ 246,409			\$ 89,081	\$ 34,658	\$ 37,603	\$ 40,800	\$ 44,268
TP-13	Preservation	Appleway Overlay	Swing Ln to east City limits	TIB/REET 1	\$ 982,620		\$ 219,420	\$ 763,200				
TP-14	Preservation	Liberty Lake Road Slip Lane	Liberty Lake Road , south of Appleway Intersection	REET 1	\$ 401,015	\$ 39,800	\$ 361,215					
YEARLY TOTAL, ROADWAY PROJECTS						\$ 2,639,800	\$ 986,685	\$ 1,922,904	\$ 1,897,557	\$ 3,557,844	\$ 2,644,239	\$ 3,698,153
Pedestrian Projects												
TP-15	Preservation	Sidewalk & Pathway Maintenance	Multiple Locations	REET 1	\$ 477,169	\$ 50,000	\$ 57,500	\$ 62,388	\$ 67,690	\$ 73,444	\$ 79,687	\$ 86,460
TP-16	Enhancement	Pedestrian Crossing Allocation	Multiple Locations	REET 1	\$ 648,235	\$ 180,000	\$ 172,500	\$ 49,910	\$ 54,152	\$ 58,755	\$ 63,750	\$ 69,168
TP-17	Enhancement	Sidewalk Improvements	Madson, from Mission to Appleway	REET 2	\$ 367,221					\$ 367,221		
TP-18	Plan/Report	Sidewalk Master Plan	Multiple Locations	REET 2	\$ 50,000			\$ 62,388				
YEARLY TOTAL, PEDESTRIAN PROJECTS						\$ 230,000	\$ 230,000	\$ 174,685	\$ 121,843	\$ 499,420	\$ 143,436	\$ 155,628
YEARLY TOTAL, ROADWAY & PEDESTRIAN PROJECTS COMBINED						\$ 2,869,800	\$ 1,216,685	\$ 2,097,589	\$ 2,019,400	\$ 4,057,264	\$ 2,787,676	\$ 3,853,782

¹Costs adjusted by year using Mortensen Construction Cost Index:

2023 =15% Cost adjustment

2024 - 2028 = 8.5% Adjustment per year

PARKS & PUBLIC FACILITIES CAPITAL PROJECTS

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2022-2028)	2022	2023	2024	2025	2026	2027	2028
PF-1A	Enhancement	Trailhead Clubhouse & Parking Lot	Trailhead	GF, Bond, Golf Ops	\$ 7,295,000	\$ 4,838,700	\$ 2,456,300					
PF-1B	Enhancement	Trailhead Driving Range	Trailhead	GF	\$ 2,000,000	\$ 75,000	\$ 925,000					
PF-1C	Enhancement	Trailhead Waterline Reconnection	Trailhead	GF	\$ 175,000	\$ 125,000	\$ 50,000					
PF-1D	Enhancement	Burial of Utility Lines at Trailhead	Trailhead	UGU	\$ 135,000	\$ 135,000						
PF-2	New Construction	Public Works Yard Development	Public Works Yard	REET 2, ARPA	\$ 2,342,000	\$ 624,500	\$ 1,717,500					
PF-3	Enhancement	Shade Structure	Rocky Hill Park	GF	\$ 34,500		\$ 34,500					
PF-4	Enhancement	New Library Facility Upgrades	Library	GF, REET, LIB CAP	\$ 2,539,582	\$ 4,850	\$ 180,794	\$ 1,176,969	\$ 1,176,969			
PF-5	Enhancement	Public Art	TBD	GF	\$ 182,500	\$ 15,000	\$ 65,000	\$ 55,000	\$ 47,500	TBD	TBD	TBD
PF-6	Maintenance	Pavillion Park Improvements	Pavillion Park	GF	\$ 614,529		\$ 79,005	\$ 305,075	\$ 107,357	\$ 123,092		
PF-7	Maintenance	Rocky Hill Park Improvements	Rocky Hill Park	GF	\$ 24,705			\$ 24,705				
PF-8	Maintenance	Trailhead Improvements	Trailhead	Golf Ops	\$ 30,000		\$ 30,000					
PF-9	Maintenance	Town Square Improvements	Town Square	GF, REET	\$ -			TBD	TBD	TBD	TBD	
PF-10	Maintenance	City Hall Building Improvements	City Hall	GF	\$ 930,520	\$ 267,400	\$ 302,400	\$ 6,488	\$ 174,777		\$ 179,455	
PF-11	Maintenance	City Hall Parking Lot Reconfiguration	City Hall	GF	\$ 163,703		\$ 163,703	\$ 1,091,350				
PF-12	Maintenance	Library Building /Police Station Improvements	Library /Police Station	GF	\$ 359,610		\$ 341,515		\$ 15,704		\$ 2,391	
PF-13	Enhancement	City Hall Meeting Room Expansion	City Hall	GF	\$ 874,517			\$ 163,767	\$ 710,750			
PF-14	Plan/Report	Town Square Master Plan	Town Square	REET	\$ 150,000		\$ 50,000	\$ 100,000				
YEARLY TOTAL						\$ 6,085,450	\$ 6,395,717	\$ 2,923,355	\$ 2,233,057	\$ 123,092	\$ 181,845	\$ -

¹Costs adjusted by year using Mortensen Construction Cost Index:
 2023 =15% Cost adjustment
 2024 - 2028 = 8.5% Adjustment per year

EQUIPMENT & TECHNOLOGY CAPITAL PROJECTS

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2022-2028)	2022	2023	2024	2025	2026	2027	2028
ET-1	New Equipment	PEBS 2023 Ford Escape	City Hall	GF	\$ 35,000		\$35,000					
ET-2	New Equipment	PEBS 2023 Ford Escape	City Hall	GF (Parks)			\$35,000					
ET-3	New Equipment	PEBS 2023 Ford Escape	City Hall	GF (Parks)			\$35,000					
ET-4	New Equipment	Club Car Caryall (Replaces Cushman)	Maintenance Shop	GOLF	\$ 13,000	\$ 13,000						
ET-5	New Equipment	Man-lift	Public Works Yard	GF/STREETS/GOLF	\$ 55,050		\$ 55,050					
ET-4	Leased Equipment	12M Grader lease	Public Works Yard	UT	\$ 314,224	\$ 37,300	\$ 37,300	\$ 37,300	\$ 47,380	\$ 47,380	\$ 47,380	\$ 60,184
ET-5	Leased Equipment	926M Loader X2	Public Works Yard	UT	\$ 299,058	\$ 35,500	\$ 35,500	\$ 35,500	\$ 45,093	\$ 45,093	\$ 45,093	\$ 57,279
ET-6	Leased Equipment	Backhoe	Public Works Yard	UT, STREETS	\$ 47,210	\$ 14,500	\$ 15,704	\$ 17,007	\$ 18,418	\$ 19,947	\$ 21,603	\$ 23,396
ET-6	New Equipment	Street Sweeper	Public Works Yard	STRMW/ APA	\$ 324,900		\$ 324,900					
ET-7	New Equipment	Freightliner	Public Works Yard	Streets Capital	\$ 275,000		\$ 275,000					
ET-8	New Equipment	Roller	Public Works Yard	STREETS	\$ 32,490			\$ 32,490				
ET-9	Replacement	Replace PEBS 2012 Ford Escape	City Hall	GF	\$ 35,000		\$ 35,000					
ET-10	Replacement	Pickup	Maintenance Shop	GF	\$ 162,794	\$ 50,000	\$ 54,150	\$ 58,644				
ET-11	Replacement	Pickup 1 Ton	Public Works Yard	STREETS	\$ 64,980		\$ 64,980					
ET-12	Replacement	Kubota RTV with plow blade	Public Works Yard	GF, STREETS	\$ 25,000	\$ 25,000						
ET-13	Replacement	Zero Turn	Maintenance Shop	GF	\$ 16,245		\$ 16,245					
ET-14	Replacement	Mower	Maintenance Shop	GF, STREETS	\$ 32,490		\$ 32,490					
ET-15	New Equipment	Gator	Maintenance Shop	GOLF,	\$ 9,747		\$ 9,747					
ET-16	New Equipment	Crack Sealer	Public Works Yard	UT, STREETS					\$ 69,863			
ET-17	New Equipment	Mini Ex	Public Works Yard	UT, STREETS					\$ 190,536			
ET-18	New Equipment	Dump Trailer	Public Works Yard	UT, STREETS				\$ 16,245				
ET-19	New Equipment	Paint Striper	Public Works Yard	UT, STREETS				\$ 6,498				
ET-20	Replacement	Mower	Maintenance Shop	GF				\$ 86,640				
ET-21	New Equipment	Golf Carts (28)	Golf Course	GOLF	\$ 165,000		\$ 165,000					
ET-22	Replacement	RC Mower	Maintenance Shop	GF, GOLF,STREETS	\$ 63,000		\$ 63,000					
ET-23	New Equipment	Portable Fuel Tank	Maintenance Shop	GOLF	\$ 5,000		\$ 5,000					
ET-24	New Equipment	Heated Pressure Washer	Public Works Yartd	GF, GOLF,STREETS	\$ 21,000		\$ 21,000					
ET-25	Replacement	Progator	Maintenance Shop	GOLF, GF	\$ 30,000		\$ 30,000					
ET-26	New Equipment	Bobcat Toolcat	Public Works Yard	STREETS, GF	\$ 90,000		\$ 90,000					
ET-27	Replacement	Golf Course Sprayer	Maintenance Shop	GOLF	\$ 60,000		\$ 60,000					
ET-28	Used Equipment	Vac Trailer	Public Works Yard	STREETS	\$ 30,000		\$ 30,000					
YEARLY TOTAL, FLEET						\$ 175,300	\$ 1,525,066	\$ 290,324	\$ 371,291	\$ 112,420	\$ 114,076	\$ 140,859
Technology												
ET-29	Replacement	Council Chamber Recording Hardware	City Hall	GF	\$ 9,527				\$ 9,527			
ET-30	Replacement	COLL-BI Server	PD (Security)	GF	\$ 82,540		\$ 41,270			\$ 41,270		
ET-31	Replacement	COLL-HyperV Server	PD (Main Server)	GF	\$ 41,270					\$ 41,270		
ET-32	Replacement	Fortigate Firewall	PD/Trailhead/Library	GF	\$ 88,858			\$ 25,118	\$ 29,378	\$ 34,362		
ET-33	Replacement	Wireless Access Points	PD/City Hall/Library/Trailhead/Par	GF/GOLF	\$ 9,000		\$ 9,000					
ET-34	Replacement	Edge Switch/FortiSwitch	PD/City Hall/Library/PW Yard	GF	\$ 17,000		\$ 9,000			\$ 8,000		
YEARLY TOTAL, TECHNOLOGY						\$ -	\$ 59,270	\$ 25,118	\$ 38,905	\$ 124,902	\$ -	\$ -
YEARLY TOTAL, FLEET & TECHNOLOGY COMBINED						\$ 175,300	\$ 1,584,336	\$ 315,442	\$ 410,196	\$ 237,322		\$ 140,859

Inflation calculated at a rate of 8.3%, based on BLI's Consumer Price Index for the Western Region of the US

UTILITIES & TRANSPORTATION CAPITAL PROJECTS BY OTHERS¹

Utility Projects by Others

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	PROJECT TOTAL (2021-2027)	2022	2023	2024	2025	2026	2027	2028
OT-1	New Construction	River District - Indiana Ave. Water	W. Of Harvard Rd. to W. Boundary of Courtyard Plat 2013.PI0002	OTR/TIF/LIFT	\$ 340,000		\$ 391,000					
OT-2	New Construction	Underground Utility Program (Liberty Lake Rd., Molter Rd., Mission Ave.)		GF	\$ 150,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
YEARLY TOTAL, UTILITY PROJECTS BY OTHERS						\$ 25,000	\$ 416,000	\$ 25,000				

Transportation Projects by Others

OT-3	Enhancement	Harvard Road & Wellington Roundabout	Harvard Rd & Wellington Intersection	OTR/TIF/LIFT	\$ 750,000			\$ 750,000				
OT-4	Enhancement	Mission Improvements	Harvest Parkway east to Corrigan Road	OTR/TIF/LIFT	\$ 1,500,000	\$ 1,500,000						
OT-5	New Construction	Transit Parking	TBD	OTR/TIF/LIFT	\$ 6,503,897			\$ 3,119,375	\$ 3,384,522			
OT-6	New Construction	Cataldo Extension & Connection - Phase I	Western States Frontage	OTR/TIF/LIFT	\$ 1,500,000	\$ 1,500,000						
OT-7	New Construction	Cataldo Extension & Connection - Phase II	Western States Boundary to Henry Road	OTR/TIF/LIFT	\$1,920,194				\$1,920,194			
YEARLY TOTAL, TRANSPORTATION PROJECTS BY OTHERS						\$ 3,000,000	\$ -	\$ 3,869,375	\$ 3,384,522	\$ -		\$ -
YEARLY TOTAL, UTILITY & TRANSPORTATION PROJECTS BY OTHERS COMBINED						\$ 3,025,000	\$ 416,000	\$ 3,894,375	\$ 3,409,522	\$ 25,000	\$ 25,000	\$ 25,000

Unfunded Projects					
Line No.	Project Type	Description	Location	Fund	Amount
UF-1	New Construction	River District Community Message Board	TBD	GF, REET	TBD
UF-2	New Construction	Community/Senior Center	TBD	GF, REET	TBD
UF-3	New Construction	Dog Park	TBD	GF, REET	TBD
UF-4	Enhancement	Fallen Heroes Circuit Course	Orchard Park	GF, REET	TBD
UF-5	Enhancement	Community Gardens	Orchard Park	GF, REET	TBD
UF-6	Enhancement	Parking Lot Expansion	Rocky Hill Park	GF, REET	TBD
UF-7	Enhancement	Splash Pad	Rocky Hill Park	GF, REET	TBD
UF-8	Enhancement	Park Expansion	Town Square	GF, REET	TBD

2023 -2028 CAPITAL FACILITIES PLAN PROJECT DESCRIPTIONS

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 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 2024 to allow for grant applications to be pursued, with construction planned for 2026 and 2027.

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

TP-4 - Appleway Improvements - Fairway to E City Limits: Improvement costs to include design, construction, inspection and contingency, for road widening, sidewalks, swales, and street trees along frontages not subject to developer improvements, and the addition of medians consistent with Appleway Avenue's aesthetic corridor designation. Design is programmed for 2026 to allow for grant applications to be pursued, with construction programmed for 2028.

TP-5 - Mission Ave Frontage Improvements - Southside, City Limits east to Glenbrook: Acquisition of right-of-way, and design, construction, inspection and contingency for road widening, curbs, swales, street trees and sidewalks along the south side of Mission Avenue, from City limits east to Glenbrook. Funding for design programmed for 2024 with construction anticipated in 2025. Possible candidate for funding through Safe Routes to School Grant.

TP-6 - Smart Signal Control: To provide signal coordination on Appleway, Liberty Lake /Harvard Road and Country Vista. 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 and Legacy Ridge Drive/Country Vista traffic signals into the network.

TP-7 - Stormwater Master Plan: With a \$222,000 grant 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. Project kickoff in the summer of 2022 and is anticipated to be completed by summer of 2023.

TP-8 - Project Development: This \$100,000 is a contingency fund to allow for the design of unplanned roadway repairs. Design funding for the Liberty Lake Road Slip Lane was funded from this account in 2022,

so proposed funding in 2023 will replenish that amount. The amount of the fund is being supplemented annual to account for inflation.

TP-9 - Annual Street Maintenance Allocation: Annual funding for pot-hole repair, crack sealing, restriping, and roadway repairs and maintenance. The amount of the fund is adjusted annually for inflation.

TP-10- Mission Avenue Overlay– Country Vista to Molter Rd: This maintenance project is programmed for 2024, given relative roadway condition, and will be a candidate for TIB preservation grant to cover 70% of the cost.

TP-11 - Sprague Avenue Overlay: Potential grind and overlay project proposed as a phased project for 2025 and 2026, with possible TIB grant funding at 70%. Stormwater improvements associated with this project are fundable through APA funds.

TP-12 - Pavement Condition Study/ Preservation Master Plan: This 2024 project proposes to complete a City-wide pavement condition study, and to develop a data-driven street preservation master plan to identify and prioritize needed roadway preservation projects as the City’s infrastructure ages. Funding is allocated in subsequent years for annual updates to the pavement condition survey.

TP-13 – Appleway Overlay: Overlay project from Swing Lane to E City Limits, is a new project, based upon current roadway conditions. Design & application for potential TIB funding is planned for 2023, for construction in 2024.

TP-14 – Liberty Lake Road Slip Lane: Permanent closure of the slip lane just south of the Liberty Lake Rd/Appleway Avenue intersection, and extension of the left -turn bay to allow for additional queuing for traffic turning left to access the east-bound I-90 ramp. This project will address both a safety issue created with the addition of an additional lane for right-turning traffic on north-bound Liberty Lake Road, while providing additional operational improvements during the am and pm peak traffic periods.

Pedestrian Projects

TP-15 – 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-16 - 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, with future projects TBD.

TP-17 - Sidewalk Improvements on Madson, from Mission to Appleway: Proposed construction of missing sidewalks on either side of Madson, south of Appleway in 2026.

TP-21 - Sidewalk Master Plan: Funding proposed for 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 PROJECT DESCRIPTIONS

Parks & Public Facilities Capital Projects

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

PF-1B – Trailhead Driving Range: Design and bidding for new driving range poles and netting to be completed this fall, with construction slated for spring of 2023.

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

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

PF-2 - Public Works Yard Development: Project awarded for site work and building. Construction currently underway for site prep, with building slated for deliver in early 2023, and construction completed by late spring of 2023.

PF-3 - Shade Structure for Rocky Hill Park: Project originally funded in 2021 for installation has been deferred to 2023, with an adjustment for inflation.

PF-4 - Library Facility Upgrades: Funding proposed for design in 2023, with construction phased over 2024 and 2025. Construction costs are fully loaded to include soft costs, sales tax, project management, etc. Dollars have been adjusted for inflation.

PF-5 - Public Art: Funding request based upon the Parks & Art Commission 2022 -2025 Strategic Plan.

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 slated for 2024.

PF-8– Trailhead Improvements: 2023 investment in new security cameras at Trailhead.

PF-9 - Town Square Improvements: Funding for 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. Fully loaded, prioritized maintenance costs as based upon asset management software.

PF -11 – City Hall Parking Lot Configuration: Funding for design in 2023, with construction costs in 2024 to reconfigure the parking lot to maximize parking, repave and stripe, replace lighting, repair sidewalks to meet newer ADA requirements, and address stormwater.

PF-12 - Library / PD Site: Maintenance improvements to site and building include restroom exhaust fans, exterior window replacement and emergency lighting updates, as based upon asset management software.

PF-13 – City Hall Meeting Room Expansion: Design for expansion proposed for 2024, with construction planned for 2025. Cost estimated based on 2022 cost estimates for a 1500 sq. ft. commercial addition, adjusted for inflation.

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

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. Water (W. Of Harvard Rd. to W. Boundary of Courtyard Plat 2013.PI0002)
- Underground Utility Program (Liberty Lake Rd., Molter Rd., Mission Ave.)

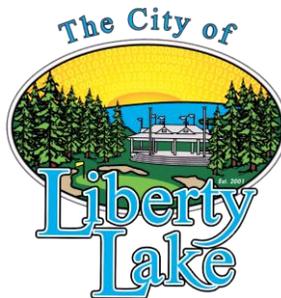
Transportation Capital Projects by Others: The following transportation capital projects are developer driven and will be constructed by others. They are included in the City’s CFP, however, because they are eligible for reimbursement through TIF/LIFT.

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

Asset Management: Capital Improvements

Capital Facility Management

(for Operational and Annual Budgeting Purposes)



CITY OF LIBERTY LAKE

2022

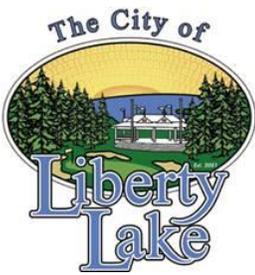
Asset Management: Capital Improvements

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.

2023 Recreation Program Fee Schedule

Program Name	2022 Fees	2023 Fees
ACTIVITIES		
British Soccer Camp (One Week Sports Camp) *		
TinyTykes (3-4 Years)	\$99.00	\$99.00
TinyTykes (5-6 Years)	\$130.00	\$130.00
Half Day (7-14 Years)	\$165.00	\$165.00
Full Day (7-14 Years)	\$229.00	\$229.00
Skyhawks Summer Camps *		
Skyhawks Summer Day Camp (Per Week)	\$159.00	\$159.00
Skyhawks Day Camp (Full Summer Rate)	\$1,250.00	\$1,250.00
Skyhawks Sports Camp *		
Baseball Camp (5 Day/Half Day)	\$145.00	\$145.00
Baseball Camp (5 Day/Full Day)	\$180.00	\$180.00
Tennis Camp (5 Day)	\$145.00	\$145.00
Tennis Camp (4 Day)	\$115.00	\$115.00
Mini-Hawk Camp (Baseball, Basketball & Soccer) (5 Day)	\$145.00	\$145.00
Mini-Hawk Camp (Baseball, Basketball & Soccer) (4 Day)	\$115.00	\$115.00
Soccer Camp (5 Day/Full Day)	\$180.00	\$180.00
Soccer Camp (5 Day/Half Day)	\$145.00	\$145.00
Soccer Camp (4 Day/Full Day)	\$150.00	\$150.00
Beginning Golf Camp (5 Day)	\$145.00	\$145.00
Lacrosse Camp (4 Day)	\$115.00	\$115.00
Basketball Camp (4 Day)	\$150.00	\$150.00
Basketball Camp (5 Day)	\$180.00	\$180.00
Multi-Sport (Basketball & Soccer) (5 Day/Half Day)	\$145.00	\$145.00
Multi-Sport (Basketball & Soccer) (5 Day/Full Day)	\$180.00	\$180.00
Flag Football (5 Day/Half Day)	\$145.00	\$145.00
Flag Football (5 Day/Full Day)	\$180.00	\$180.00
STEM & Play: Soccer Camp (5 Day/Half Day)	\$145.00	\$145.00
STEM & Play: Soccer Camp (5 Day/Full Day)	\$180.00	\$180.00
STEM & Play: Basketball Camp (5 Day/Half Day)	\$145.00	\$145.00
STEM & Play: Basketball Camp (5 Day/Full Day)	\$145.00	\$145.00
Multi-Sport Camp (Capture the Flag, Soccer & Ultimate Frisbee) (5 Day)	\$180.00	\$180.00
SuperTots/SoccerTots *		
Teddies / Teddies II	\$120.00	\$120.00
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.

**CITY OF LIBERTY LAKE
FEE & TAX SCHEDULE PROPOSED FOR 2023**

BUSINESS LICENSE	\$26 Annual License
MASTER SOLICITOR LICENSE	\$150 Annual License
INDIVIDUAL SOLICITOR LICENSE	\$75 Annual License
BACKGROUND CHECK (non refundable)	\$35 Per Occurance
GAMBLING	
Amusement Games	2% of gross receipts
Social Playing Cards	15% of gross receipts
Bingo & Raffles	5% of gross receipts
Punchboards & Pulltabs - Nonprofit	10% of gross receipts less the amount awarded as prizes
Punchboards & Pulltabs - Commercial	5% of gross receipts
Admissions Tax (Golf Courses and event charges)	5% of admission charge
Cable Franchise Fee	5% of gross income
Storm and Surface Water Utility Charge	\$10 per 3,160 sq ft of impervious surface. Annual Assessment
Sales Tax Rate	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	12.84% of taxable rent
Property Tax	Levy Rate is 1.26/1000
<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>	
Black and White Copies	\$0.10 per page
Color Copies	\$0.50 per page
Lost or damaged books	Value of book
<u>PUBLIC RECORDS REQUESTS</u>	
Black and White Copies	\$0.10 per page
Digital Copies	TBD



2023 Prices

Green Fees

Adult	\$23.00	Adult 2 nd 9 Holes	\$9.00
Senior (60 years or older)	\$20.00	Senior 2 nd 9 Holes	\$8.00
Junior	\$10.00	Junior 2 nd 9 Holes	\$5.00
Services (Active Military, Fire & Police)	\$20.00	Services 2 nd 9 Holes	\$8.00
Twilight (5pm to 1hr before dark)	\$20.00	Twilight Riding	\$27.00
Weekends/Holidays=Adult Rate until 1:00pm			
Off Season	\$15.00	Off Season 2 nd 9 Holes	\$5.00
Tournament (Min. 24)	\$20.00	Tournament 18 Holes	\$28.00

Rental Carts & Clubs

Power Carts 9 Holes	\$18.00	Charged by the seat	\$9.00
Power Carts 18 Holes	\$36.00	Charged by the seat	\$18.00
Twilight Cart (5pm to 1hr before dark)	\$14.00	Charged by the seat	\$7.00
Power Cart Pass	\$500.00	Annual (Use of a rental Power Cart)	
Push Carts	\$5.00	9 or 18 Holes	
Rental Clubs	\$13.00	9 or 18 Holes	

Trail

Trail Fee	\$8.00	Daily	
Season	\$80.00	Annual	

Range Balls

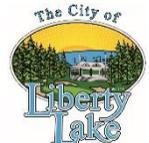
Small	\$7.00	34 Balls	
Medium	\$9.00	68 Balls	
Large	\$11.00	102 Balls	
X-Large NEW	\$35.00	408 Balls	
E-Range Key Fob*	\$50.00	\$60 worth of Range Balls	May pick any size
E-Range Key Fob*	\$100.00	\$130 worth of Range Balls	May pick any size
E-Range Key Fob*	\$200.00	\$275 worth of Range Balls	May pick any size
E-Range Key Fob*	\$300.00	\$400 worth of Range Balls	May pick any size
E-Range Key Fob* NEW	\$600.00	\$900 worth of Range Balls	May pick any size
E-Range Key Fob Fee	\$5.00	Refundable when returned	*Must add this fee
Season ELIMINATE	\$525.00	Individual Unlimited Buckets	Non-transferrable

Season Passes & Punch Cards

Adult	10 Play	\$207.00	Save \$23.00	2 nd 9 Holes	\$9.00
	20 Play	\$391.00	Save \$69.00	2 nd 9 Holes	\$9.00
	NEW 30 Play	\$575.00	Save \$115.00	2 nd 9 Holes	\$9.00
	Season	\$805.00	Break Even = 35 (9 holes)	Non-transferrable	
Senior/Services	10 Play	\$189.00	Save \$21.00	2 nd 9 Holes	\$8.00
	20 Play	\$357.00	Save \$63.00	2 nd 9 Holes	\$8.00
	NEW 30 Play	\$500.00	Save \$100.00	2 nd 9 Holes	\$8.00
	Season	\$720.00	Break Even = 35 (9 holes)	Non-transferrable	
Junior	10 Play	\$90.00	Save \$10.00	2 nd 9 Holes	\$5.00
	20 Play	\$170.00 ELIMINATE	Save \$30.00	2 nd 9 Holes	\$5.00
	Season	\$200.00	Break Even = 20 (9 holes)	Non-transferrable	

Notes

All prices include all state and admission taxes
 Off season rates are: From the Start of Season to April 1 and From October 1 to the Close of Season
 Tournament rates are for groups of 24 player minimum - paying in one transaction - Shotguns minimums: 40/9 - 54/18
 Refer to lesson and tournament flyers for more information and rates on all Adult and Junior lessons and tournaments
 Punch Cards can be punched up to 4 times per day and are transferrable - Season Passes are NOT transferrable
 All Punch Cards, Season Passes, Trail Passes and Range Key Fobs expire at the end of the season they are purchased in or for



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	

**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.



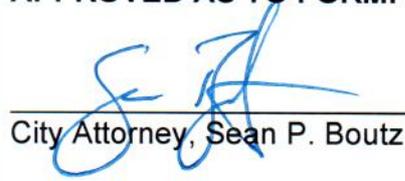
Cris Kaminskas, Mayor

ATTEST:



City Clerk, Ann Swenson

APPROVED AS TO FORM:



City Attorney, Sean P. Boutz

Proposed Revisions – Resolution 12-164F, Exhibit A

Resolution for Projects (Updates Resolution 09-132, 12-164, and 12-164A thru E)

A. Projects the City and the Developer will focus on for 2021 -2024 are the following:

1. <u>Indiana Street – from Harvard Rd. to East of Harvard Rd.</u>		
a. Street and Drainage Improvements		\$ 600,000
b. Sewer		\$ 100,000
c. Water		\$ 150,000
2. <u>Indiana, Bitterroot to Harvard</u>		
a. Street and Drainage Improvements		\$ 750,000
b. Sewer		\$ 65,000
c. Water		\$ 65,000
3. <u>Mission Avenue – from Harvest Parkway East</u>		
a. Street and Drainage Improvements		\$2,000,000
b. Water		\$ 924,000
4. <u>Harvard & Indiana Intersection</u>		
a. Street and Drainage Improvements		\$1,600,000
5. <u>Wellington and Harvard Round About</u> 2021-22		
a. Street		\$750,000
<u>Sub Total for A.</u>		<u>\$7,004,000</u>
6. <u>Cataldo Avenue Extension</u> 2021-2024		
a. Cataldo Avenue Extension – Phase 1		\$ 1,500,000
b. Cataldo Avenue Ext & Connection – Phase 2		\$ 1,530,000
i. Work to be performed by Western States Equipment		
7. <u>Orchard Park</u> 2019-2021		
a. Orchard Park Depot (Pavilion)		\$ 600,000
b. Sports Court Resurfacing		\$ 41,000

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

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

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 09:28:17 Date: 10/07/2022

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
308 10 00 02 LLMC Cash Drawer Reserved	75.00	0.00	0.00	0.00	0.00	0.00	
308 10 00 03 City Hall Cash Drawer Reserved	100.00	0.00	0.00	0.00	0.00	0.00	
308 10 00 04 Petty Cash Reserved	200.00	0.00	0.00	0.00	0.00	0.00	
308 41 00 00 City Hall Cash Drawer Committed	0.00	100.00	100.00	100.00	100.00	100.00	NC
308 41 00 01 Petty Cash Committed	0.00	200.00	200.00	200.00	200.00	200.00	NC
308 41 00 02 LLMC Cash Drawer Committed	0.00	100.00	134.00	134.00	134.00	134.00	NC
308 80 00 00 Unreserved Beginning Cash/Investments	3,425,486.16	0.00	0.00	0.00	0.00	0.00	
308 91 00 00 Beginning Unassigned Cash And Investments	0.00	2,856,062.30	5,739,485.35	6,395,762.77	6,193,301.00	5,843,279.00	EB 9/8/22 w/ TH reimbursement, November prop tax, and restricted reserve transfer KD
308 Beginning Balances	3,425,861.16	2,856,462.30	5,739,919.35	6,396,196.77	6,193,735.00	5,843,713.00	
311 10 00 00 Property Tax - General	2,261,046.18	2,235,093.61	2,565,458.92	1,432,420.23	2,525,000.00	2,625,000.00	0% property tax increase. Increase for new construction credit KD
311 10 00 01 Property Tax-Drainwater	5,979.92	6,011.86	8,693.81	5,960.98	6,500.00	8,000.00	KD
313 11 00 00 Local Retail Sales And Use Tax	3,502,610.18	4,334,251.46	4,870,065.85	4,087,116.65	4,361,000.00	5,093,550.00	Projected 5.4m in 2022 KD
313 15 00 00 Special Purpose Tax-Public Safety	124,105.98	131,929.55	161,574.21	133,811.38	133,560.00	164,000.00	Function of sales tax, same increment KD
313 71 00 00 Sales Tax - Criminal J	219,222.20	232,470.68	285,733.28	234,776.64	241,980.00	289,900.00	Function of sales tax, same increment KD
317 20 00 00 Leasehold Excise Tax	3,689.22	4,000.78	5,352.58	2,667.78	5,000.00	7,000.00	Placeholder for restaurant agreement KD
318 11 00 00 Admissions Tax	104,612.51	90,462.82	114,171.87	98,492.07	105,000.00	115,000.00	Collected from golf course activity in city KD
310 Taxes	6,221,266.19	7,034,220.76	8,011,050.52	5,995,245.73	7,378,040.00	8,302,450.00	
321 91 00 00 Franchise Fees And Royalties	133,436.83	147,246.12	158,284.65	123,094.30	150,000.00	160,000.00	KD
321 99 00 00 General Business Licen	46,197.58	42,620.46	46,520.53	36,139.97	40,000.00	40,000.00	NC
321 99 00 01 Solicitor License	825.00	975.00	375.00	8,285.00	0.00	0.00	NC proposing fee increase KD
322 10 00 00 Building Permits	811,495.21	715,071.20	720,206.80	1,027,780.25	700,000.00	825,000.00	Projected 2022= \$1,110K; 5 year avg = \$838K; substantial pipeline going into 2023
322 10 00 01 State Bld Code Surcharge	3,554.50	0.00	0.00	0.00	0.00	0.00	
322 10 00 02 Building Permits Reimbursed Expenses	0.00	603.59	14,809.54	26,212.38	10,000.00	30,000.00	Cost recovery - REvenue = expense
322 10 00 04 CP&ED Cost Recovery All Other Categories	0.00	0.00	0.00	0.00	0.00	50,000.00	Cost Recovery - Revenue = Expense
322 90 00 00 Inland Empire Paper Permit	1,240.00	4,330.00	2,297.50	0.00	2,000.00	0.00	NB Discontinued KD
320 Licenses & Permits	996,749.12	910,846.37	942,494.02	1,221,511.90	902,000.00	1,105,000.00	
333 10 66 00 WA ST Dept Nat'l Resources Arbor Day	500.00	0.00	0.00	0.00	500.00	0.00	No recent activity KD

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 09:28:17 Date: 10/07/2022

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
333 20 60 03 WASPC Traffic Safety	2,555.00	2,555.00	0.00	0.00	0.00	0.00	
333 20 61 00 National Priority Safety Programs	2,332.34	0.00	0.00	0.00	0.00	0.00	
333 21 01 90 Coronavirus Relief Fund	0.00	305,258.27	0.00	0.00	0.00	0.00	
334 00 30 00 Secretary Of State-Public Records Mgmt App	9,910.00	0.00	0.00	0.00	0.00	0.00	
335 04 01 00 2021-2023 Biennium one-time allocations	0.00	0.00	47,668.00	0.00	0.00	0.00	
336 06 21 00 Criminal Justice - Pop	3,114.51	3,445.98	3,814.24	3,183.08	4,225.00	4,633.00	ST shared est.
336 06 26 00 Criminal Justice - Spe	11,205.42	12,333.05	13,581.46	11,295.20	14,967.00	16,345.00	ST shared est.
336 06 42 00 Cannabis Excise Tax Distribution	0.00	11,861.68	36,118.92	40,297.40	30,000.00	48,000.00	2022 est. - funds earmarked for PD Flock Safety service KD
336 06 51 00 DUI - Cities	1,447.71	1,598.81	1,898.73	1,017.22	1,500.00	1,500.00	NC
336 06 94 00 Liquor Board Excise Ta	56,807.14	69,333.80	81,214.34	64,577.69	77,852.00	88,288.00	ST shared est.
336 06 95 00 Liquor Board Profits	84,696.59	88,296.61	90,859.82	72,598.40	94,025.00	98,456.00	ST shared est.
337 00 00 01 Timber Excise Tax-Local Grants,Entitlements And Other Payments	24.03	9.41	13.29	4.33	15.00	15.00	NC KD
337 00 00 02 LIFT-Local Grants,Entitlements & Other Payments	0.00	870,392.78	0.00	0.00	0.00	0.00	
337 00 00 03 Local Grants, Entitlements & Other Payments	7,333.29	3,548.40	0.00	0.00	3,300,000.00	3,300,000.00	TBD LIFT reimbursements from Kramer Overpass construction KD
330 Intergovernmental Revenues	179,926.03	1,368,633.79	275,168.80	192,973.32	3,523,084.00	3,557,237.00	
341 81 00 00 Data/Word Processing,Printing,Duplicating&IT Svcs	10.00	0.00	17.00	15.45	25.00	25.00	NC
341 81 00 01 Photocopies-LLML	1,804.00	408.85	602.65	1,008.20	1,000.00	1,000.00	NC
341 91 00 00 Election Candidate Filing Services	828.00	0.00	0.00	0.00	0.00	0.00	
341 93 00 00 Custodial/Janitorial/Maintenance/Buildi ng Security Services	10,221.77	8,680.14	17,910.89	1,909.96	5,000.00	5,000.00	NC Skyhawks/Challenger support KD
342 10 00 00 Law Enforcement Services	325.20	20.00	2,408.90	4,917.78	0.00	3,500.00	Legacy Ridge/EWU event support KD
342 40 00 00 Protective Inspection Outside Services	7,328.00	15,031.36	12,512.00	1,103.00	10,000.00	10,000.00	
343 70 00 00 Garbage/Solid Waste Services	20,704.13	22,610.13	23,010.02	20,648.13	21,000.00	25,000.00	2021=23k - 2022=29k projected
345 70 00 00 Information Services	3,701.03	1,888.35	296.80	0.00	0.00	0.00	
345 81 00 00 Zoning & Subdivision Services	31,830.75	37,398.65	70,064.05	77,272.50	50,000.00	60,000.00	2022 Projected = \$96.5K
345 83 00 00 Plan Checking	82,762.67	68,669.15	87,568.65	71,396.00	80,000.00	80,000.00	5 year avg = \$80K
345 83 00 01 Plan Checking Outside Services	6,439.25	10,735.00	46,632.50	51,330.00	60,000.00	60,000.00	2022 projected =\$62K
347 30 00 02 Inland Empire Parks Pa	2,915.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 09:28:17 Date: 10/07/2022

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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
347 60 00 01 Recreation Program Fee	2,620.30	0.00	0.00	0.00	0.00	0.00	
340 Charges For Services	171,490.10	165,441.63	261,023.46	229,601.02	227,025.00	244,525.00	
353 10 00 00 Traffic Infraction Penalties	66,299.01	71,735.53	48,555.51	22,788.57	65,000.00	50,000.00	2022 trending low, 3 avg \$62k KD
359 70 00 00 Library Fines	1,779.14	104.81	49.08	25.04	0.00	0.00	
359 70 00 01 Lost/replacement Of Li	164.67	30.68	119.00	47.00	150.00	150.00	NC
359 70 00 02 Lost Or Unuseable Mate	2,629.85	1,906.40	2,121.12	1,772.52	2,000.00	2,000.00	NC
350 Fines & Penalties	70,872.67	73,777.42	50,844.71	24,633.13	67,150.00	52,150.00	
361 11 00 00 Investment Interest	63,524.91	18,816.90	7,775.57	33,876.33	8,000.00	25,391.00	Bal. 08312022
361 40 00 00 Sales Tax Interest	6,628.66	5,522.68	2,919.35	2,896.27	5,000.00	4,000.00	2022 projected \$4k KD
361 40 00 01 Other Interest Earning	2,839.92	626.31	117.26	433.36	500.00	500.00	NC
362 00 00 05 Space And Facilities Rentals (Short-Term)	8,727.50	1,125.00	6,786.25	7,842.50	8,000.00	10,000.00	Placeholder for restaurant lease beginning in June/July 2023 KD
367 11 01 01 Donations-LLML	3,346.84	2,857.88	37.90	1,038.31	2,000.00	1,000.00	KD
367 19 00 00 Donations-Other	50.00	90,200.00	0.00	0.00	1,000.00	0.00	NB
367 19 00 01 Donations-Barefoot In The Park	300.00	0.00	0.00	0.00	0.00	0.00	
367 19 00 04 Donation-Arboretum	100.00	0.00	0.00	0.00	0.00	0.00	
369 30 00 00 Confiscated And Forfeited Property	1,265.51	2,057.71	0.00	295.40	25.00	25.00	
369 81 00 00 Cash Overages/Shortage	0.03	0.00	0.00	0.00	0.00	0.00	
369 81 01 01 Cash Overages/Shortage-LLML	0.00	0.00	0.75	-4.25	0.00	0.00	
369 91 00 00 Other Miscellaneous Revenue	5,859.68	92,133.96	68,944.88	39,666.87	5,000.00	5,000.00	NC
360 Miscellaneous Revenue	92,643.05	213,340.44	86,581.96	86,044.79	29,525.00	45,916.00	
381 20 00 00 Loan Repayment Received	0.00	0.00	0.00	0.00	0.00	615,745.00	HRM Interfund loan repayment KD
386 00 00 00 Court Remittances	77,460.30	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	77,460.30	0.00	0.00	0.00	0.00	615,745.00	
395 10 00 00 Proceeds From Sales Of Capital Assets	2,719.50	7,713.75	352,101.99	8,865.00	2,000.00	2,000.00	NC
395 20 00 01 Compensation For Loss/Impairment Of Capital Asset	3,809.31	0.00	0.00	0.00	0.00	0.00	
390 Other Revenues	6,528.81	7,713.75	352,101.99	8,865.00	2,000.00	2,000.00	
397 76 00 01 Transfer In Orchard Park	0.00	0.00	413.29	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

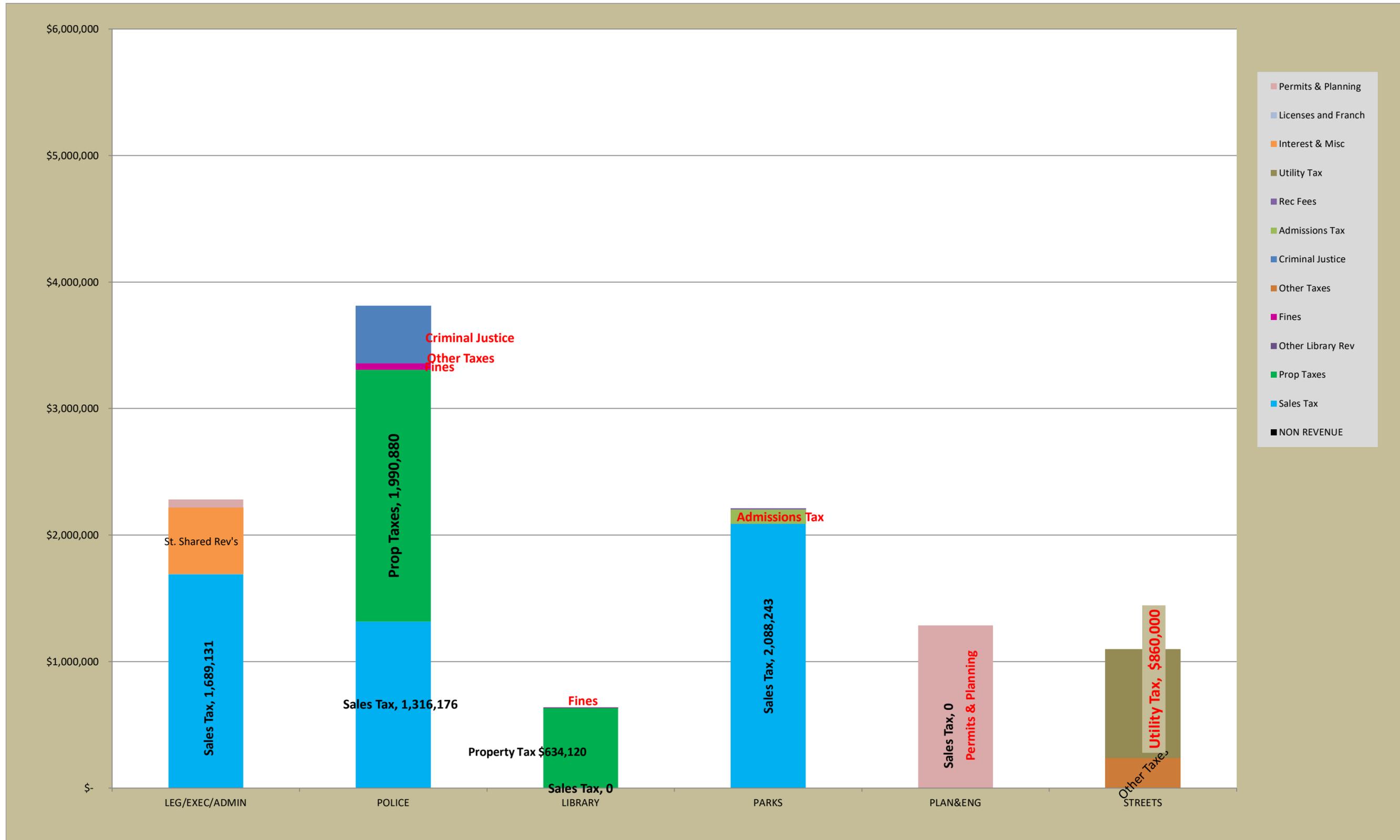
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001 General Fund

Account	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Appropriated	2023 Proposed	Comment
397 Transfers In	0.00	0.00	413.29	0.00	0.00	0.00	
TOTAL REVENUES:	11,242,797.43	12,630,436.46	15,719,598.10	14,155,071.66	18,322,559.00	19,768,736.00	

REVENUES AS A FUNCTION OF SERVICES



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	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected
Property Taxes - Proj new cost. Incr	2,112,803	2,261,046	2,235,094	2,565,458	2,625,000	2,725,000	2,825,000	2,925,000	3,025,000	3,125,000	3,225,000
Sales Taxes - Proj 4% inc	3,547,038	3,502,610	4,334,251	4,870,065	5,300,000	5,406,000	5,622,240	5,734,685	5,849,378	5,966,366	6,085,693
Utility Taxes - Proj 3% - growth of pop	860,219	844,201	856,976	869,097	850,000	860,000	885,800	912,374	939,745	967,938	996,976
Other Taxes - 3% based on growth	411,127	457,610	464,876	452,500	492,040	583,900	601,417	619,460	638,043	657,185	676,900
Total Taxes	6,931,187	7,065,467	7,891,197	8,757,120	9,267,040	9,574,900	9,934,457	10,191,518	10,452,167	10,716,488	10,984,569
Licenses & Permits - Proj 1%	835,262	996,749	914,250	845,000	902,000	1,105,000	1,116,050	1,127,211	1,138,483	1,149,867	1,161,366
Intergovt Revenues - Proj 2%	409,643	413,358	1,586,254	511,768	515,981	3,822,874	528,103	538,665	549,438	560,427	571,635
Charges for Services	220,547	171,490	165,442	261,023	227,025	244,525	249,416	254,404	259,492	264,682	269,975
Fines - Proj 1%	74,572	70,873	73,777	61,650	67,150	52,150	52,672	53,198	53,730	54,267	54,810
Misc Revenue - 1%	139,862	130,957	298,117	75,725	31,815	32,133	32,454	32,779	33,107	33,438	33,772
Total Revenue	8,611,073	8,848,894	10,929,037	10,512,286	11,011,011	14,831,582	11,913,151	12,197,775	12,486,417	12,779,170	13,076,129
EXPENDITURES											
Council/Mayor/Finance/Legal/											
Insurance/ Facilities - Proj 2%	1,104,858	1,239,820	1,420,769	1,631,342	1,772,482	2,216,088	2,260,410	2,305,618	2,351,730	2,398,765	2,446,740
Public Safety - 3% plus addt staff	2,121,982	2,295,278	2,483,368	2,907,022	3,322,258	4,303,193	4,432,289	4,565,257	4,702,215	4,843,282	4,988,580
General Govt - 1% (in row 19)	34,739	29,086	35,044	38,381	37,277	0	0	0	0	0	0
Streets O&M - 3%	915,540	973,990	1,216,883	863,046	1,099,294	1,128,639	1,162,498	1,197,373	1,233,294	1,270,293	1,308,402
Plan/Build/Engineering	551,698	671,012	637,856	801,472	1,031,473	1,062,417	1,357,256	1,397,974	1,439,913	1,483,110	1,527,604
Operations & Maintenance - 3%	1,229,177	1,751,195	1,431,018	1,899,002	2,924,658	3,410,766	2,414,651	2,487,091	2,561,703	2,638,554	2,717,711
Library - 1%	481,784	482,470	503,420	599,721	595,978	638,400	651,168	664,191	677,475	691,025	697,935
Debt Service - Per Sch	161,520	161,521	80,413	0	0	0	0	0	0	0	0
Total Exp before Capital Outlay	6,601,298	7,604,371	7,808,770	8,739,986	10,783,420	12,759,503	12,278,272	12,617,504	12,966,331	13,325,029	13,686,972
Revenue Greater (less) than Exp	2,009,774	1,244,523	3,120,267	1,772,300	227,591	2,072,079	(365,120)	(419,729)	(479,915)	(545,859)	(610,843)
Capital Outlay (LIFT included) - Flat	2,535,416	1,678,494	426,988	562,511	2,534,700	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Revenue Greater (less) than Exp	(525,642)	(433,971)	2,693,279	1,209,789	(2,307,109)	72,079	(365,120)	(419,729)	(479,915)	(545,859)	(610,843)
Beginning Cash Balance	4,166,331	3,640,689	3,206,718	5,899,997	6,640,633	4,333,524	6,405,603	6,040,482	5,620,753	5,140,839	4,594,979
Ending Cash Balance	3,640,689	3,206,718	5,899,997	6,640,633	4,333,524	6,405,603	6,040,482	5,620,753	5,140,839	4,594,979	3,984,136
<i>Increase (-decrease) in Cash</i>	-7.96%	-5.71%	34.49%	13.84%	-21.39%	0.56%	-2.97%	-3.33%	-3.70%	-4.10%	-4.46%