

# City of Liberty Lake

## Fiscal Year 2026 Budget

Presented by Mayor Cris Kaminskas



# 2026 TABLE OF CONTENTS

PAGE	04	MAYOR'S MESSAGE
PAGE	07	ELECTED OFFICIALS AND STRATEGIC PLAN
PAGE	23	BOARDS, COMMISSIONS AND ORGANIZATIONAL CHART
PAGE	28	BUDGET ORDINANCE
PAGE	30	2026 BUDGET SUMMARY BY FUND
PAGE	31	2026 BUDGET SUMMARY BY REVENUE AND EXPENDITURE
PAGE	33	2026 PROPOSED SALARY SCHEDULE
PAGE	34	PROPERTY TAX ORDINANCE
PAGE	38	BUDGET GUIDE
PAGE	48	GENERAL FUND
PAGE	49	LEGISLATIVE
PAGE	50	EXECUTIVE
PAGE	53	FINANCE AND ADMINISTRATIVE SERVICES
PAGE	59	PUBLIC SAFETY
PAGE	66	COMMUNITY DEVELOPMENT
PAGE	70	LIBRARY
PAGE	73	PARKS MAINTENANCE
PAGE	80	ALL OTHER FUNDS
PAGE	81	PUBLIC WORKS - STREET OPERATIONS
PAGE	87	PARKS & ARTS FUND
PAGE	88	TOURISM PROMOTION FUNDS
PAGE	91	RESTRICTED RESERVE FUND
PAGE	92	REET 1 & 2 CAPITAL FUNDS
PAGE	100	STREETS CAPITAL FUND

PAGE	102	HARVARD RD MITIGATION CAPITAL FUND
PAGE	103	LIBRARY CAPITAL FUND
PAGE	104	MUNICIPAL FACILITIES FUND
PAGE	105	POLICE CAPITAL FUND
PAGE	106	COMMUNITY MESSAGING FUND
PAGE	107	UNDERGROUND UTILITIES FUND
PAGE	108	BUILDING CONTIGENCY FUND
PAGE	109	TRAILHEAD PROJECT FUND
PAGE	110	STORMWATER FUND
PAGE	111	AQUIFER PROTECTION FUND
PAGE	112	GOLF OPERATIONS FUND
PAGE	118	UNEMPLOYMENT FUND
PAGE	119	MEDICAL REIMBURSEMENT FUND
PAGE	120	CUSTODIAL FUND

## **APPENDIX**

PAGE	121	CAPITAL FACILITES PLAN
PAGE	143	COMMUNITY DEVELOPMENT FEE SCHEDULE
PAGE	156	PARKS AND RECREATION FEE SCHEDULES
PAGE	158	PARKS & ART BUDGET AND STRATEGIC PLAN
PAGE	163	TIF/LIFT 3 YEAR PROJECT SCHEDULE
PAGE	167	GENERAL FUND REVENUE DETAIL
PAGE	171	6 YEAR FORECAST FOR GENERAL FUND
PAGE	174	PRIORITY BASED BUDGETING - PROGRAM INVENTORY



**October 21, 2025**

**To: City Council Members and Liberty Lake Residents**

**Dear Council and Community,**

It is my honor to present the proposed budget for 2026. The past year has been one of strong progress and meaningful investment in our city. Thanks to your support and the incredible dedication of our staff, we accomplished several long-awaited projects and laid the groundwork for continued improvements in the years ahead.

---

## **Key Accomplishments in 2025**

Here are just a few highlights from what we achieved together this year:

Trailhead Golf Course – A new restaurant officially opened after much anticipation.

Pedestrian Safety – Additional flashing crosswalk signals were installed throughout the city.

Citywide Planning – Developed new Facilities, Pavement, and Sidewalk Master Plans.

### Road Improvements:

- Completed Appleway turn lanes onto Country Vista
- Enhanced pavement patching projects (e.g., Boone at Molter)

### Technology and Safety:

- Installed security cameras at multiple city facilities
- Remodeled the police department's evidence storage area

### Parks & Recreation:

- Built a new public restroom at the Centennial Trailhead (in partnership with Greenstone Homes)
- Launched new software for parks and recreation scheduling and reservations
- Made substantial progress on the 5-Year Parks Master Plan

### City Facilities:

- Initiated design work for relocating City Hall to the Legacy Church building

### Public Safety:

- Welcomed Maverik, our new K9 officer, to the Liberty Lake Police Department



MAYOR

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

## Looking Ahead: 2026 Capital Projects

We are proposing over \$11 million in capital investments for 2026, including:

- Pavement overlays on East Mission Avenue (Storage Solutions to Harvard Road)
- Mission Avenue frontage improvements in the River District

Design projects include:

- Molter Road overlay (Mission to Appleway)
- Country Vista rebuild and operational upgrades
- Future City Hall renovations
- Park enhancements at Pavillion Park and Orchard Park
- Continued support for public art installations
- Development of a new Public Works Yard

## Strong Financial Position

We will begin 2026 with a General Fund balance of \$8.1 million.

- Sales tax revenue for 2025 is projected to reach \$6.97 million – 5.3% above budget.
- General Fund reserves will be 37.1% of operating revenue – nearly double the required 20% minimum.
- The Restricted Reserve Fund remains at approximately 15%, as required by ordinance.

Because of this strong financial footing, I am recommending a 0% property tax increase for the fifth year in a row. In fact, the Liberty Lake property tax rate is expected to drop from \$0.8852 to \$0.8571 per \$1,000 of property value in 2026.

In 2025, property taxes:

- Covered 100% of library operations
- Funded 27.5% of police department operating costs

## Challenges Ahead: Rising Operating Costs

While revenues remain strong, operating expenses are increasing at a faster rate. Some of these cost drivers are within our control—but many are not:

### Public Safety

- Court services with Spokane County are up 50% due to rising demand
- The agreement with the Spokane County Sheriff's Office increased 31%, largely due to technology updates
- Costs impacted by a new 3-year collective bargaining agreement
- Addition of one full-time officer, including required equipment



MAYOR

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

## Insurance

- Although our WCIA rates remain competitive, we're seeing significant increases across the board

## Salaries and Benefits

- The 2026 budget includes:
  - A 2.7% cost-of-living adjustment (COLA)
  - A 2% step increase for eligible employees
- We're adjusting salary schedules to align with AWC Salary Survey benchmarks. Half of this adjustment is planned for 2026, with the remainder under consideration for 2027
- Addition of one new golf pro at Trailhead due to increased activity

## Technology

- Implementation of Placer AI software to support better data-driven planning
- Transition to improved accounting and timekeeping systems

## Next Steps

Over the coming weeks, the City Council will review the proposed budget in detail. These discussions will be essential as we continue to balance revenue with increasing costs and address potential impacts from county-level decisions—particularly regarding public safety funding, our highest priority service. I encourage each of you to come prepared to our meetings. Let's work together respectfully and efficiently as we plan for Liberty Lake's future and make key decisions for 2026 and beyond. Thank you for your continued partnership in building a stronger Liberty Lake.

Sincerely,

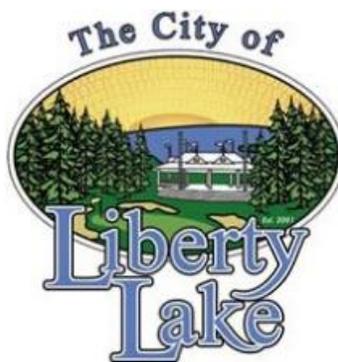
Cris Kaminskas  
Mayor, City of Liberty Lake

# City of Liberty Lake



## Elected Officials

Cristella Kaminskas	Mayor
Linda Ball	Council Member Position 1
Chris Cargill (Mayor Pro-Tem)	Council Member Position 2
Dan Dunne	Council Member Position 3
Jed Spencer	Council Member Position 4
Annie Kurtz	Council Member Position 5
Mike Kennedy	Council Member Position 6
Vacant	Council Member Position 7





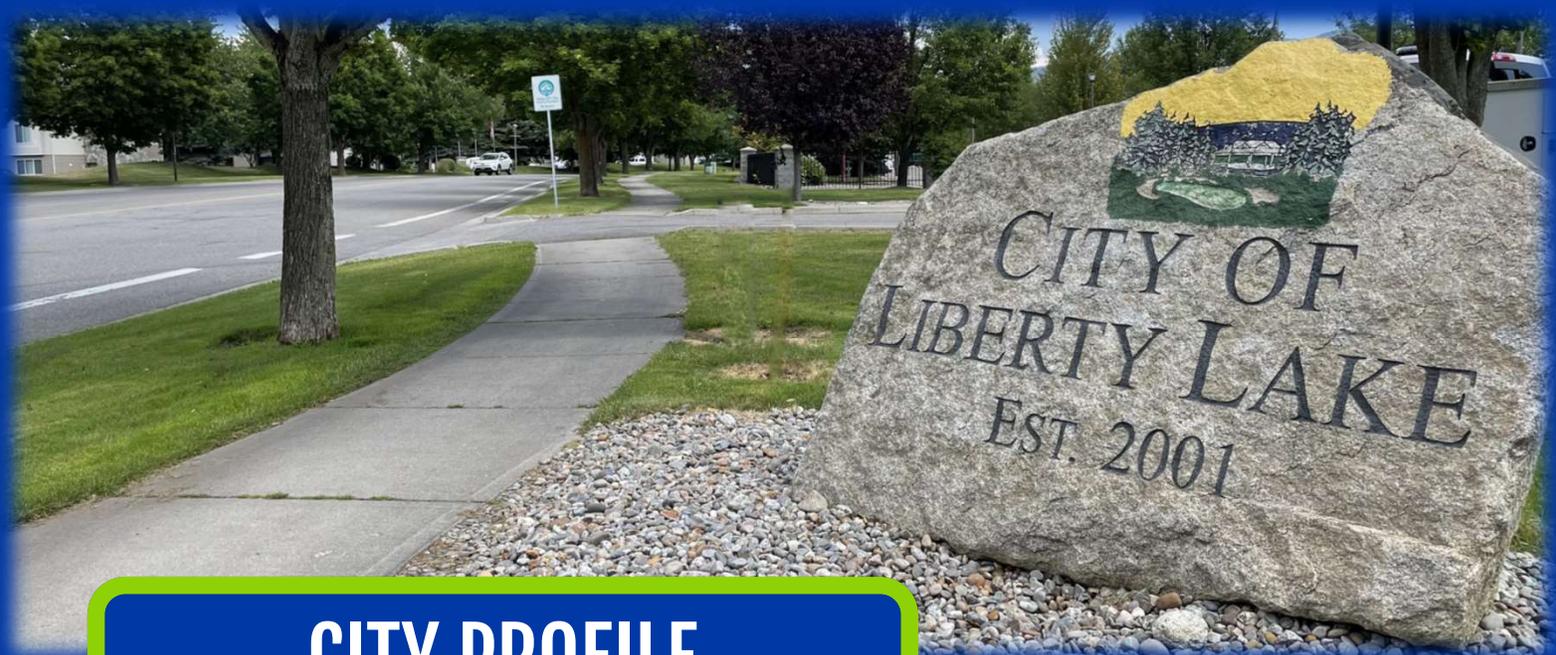
# CITY OF LIBERTY LAKE

---

# STRATEGIC PLAN

2024-2028





# CITY PROFILE

**Incorporation:**  
August 31, 2001

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

**Form of Government:**  
Mayor-Council

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

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

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

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

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

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

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

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

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

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



## CONTRIBUTORS

### Liberty Lake residents, businesses, and volunteers

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

#### **Cristella Kaminskas**

Mayor

#### **Phil Folyer**

Council Member Position 1  
Mayor Pro-Tem

#### **Chris Cargill**

Council Member Position 2

#### **Dan Dunne**

Council Member Position 3

#### **Jed Spencer**

Council Member Position 4

#### **Annie Kurtz**

Council Member Position 5

#### **Tom Sahlberg**

Council Member Position 6

#### **Wendy Van Orman**

Council Member Position 7

#### **Mark McAvoy**

City Administrator

#### **Jennifer Camp**

Operations & Maintenance Director

#### **Kyle Dixon**

Finance & Administration Director

#### **Jandy Humble**

Library Director

#### **Lisa Key**

Planning, Engineering, & Building  
Services Director

#### **Damon Simmons**

Police Chief

#### **David Goehner**

Communications

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

--Mayor Cris Kaminskas



# PLANNING PROCESS

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

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

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

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

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

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

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



# COMMUNITY SURVEY

Please rate each **core value** based on how relevant and important you believe it currently describes Liberty Lake<sup>1</sup>.

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

<sup>1</sup>No more than 7% of respondents selected either Strongly Disagree or Somewhat Disagree for any core value.

Please rate each **vision statement** based on how relevant and important you believe it currently describes Liberty Lake<sup>2</sup>.

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

<sup>2</sup>No more than 7% of respondents selected either Strongly Disagree or Somewhat Disagree for any vision statement.

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

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

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

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

## How would you rank these focus areas in order of importance?<sup>3</sup>

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

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

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

<sup>3</sup>Percent of respondents who ranked focus area in the Top 5





## CORE VALUES

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

## WE VALUE

**Quality of Life**

**Integrity**

**Partnership**

**Community Centered Activities**

**Community Investment**

**Civic Pride**

**Financial and Environmental Stewardship**

**Healthy Local Businesses**

**Patriotism**

2024 – 2028 STRATEGIC PLAN



# VISION

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

## OUR VISION

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



# PRIORITIES

1

**QUALITY OF LIFE & CONNECTEDNESS**

2

**PUBLIC SAFETY & WELL BEING**

3

**ECONOMIC VITALITY & OPPORTUNITY**

4

**PLANNED GROWTH & INFRASTRUCTURE**

5

**PUBLIC SERVICE EXCELLENCE**





# 1

## QUALITY OF LIFE & CONNECTEDNESS

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

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

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

## KEY RESULTS

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



## PUBLIC SAFETY & WELL BEING

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

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

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

## KEY RESULTS

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



# 3

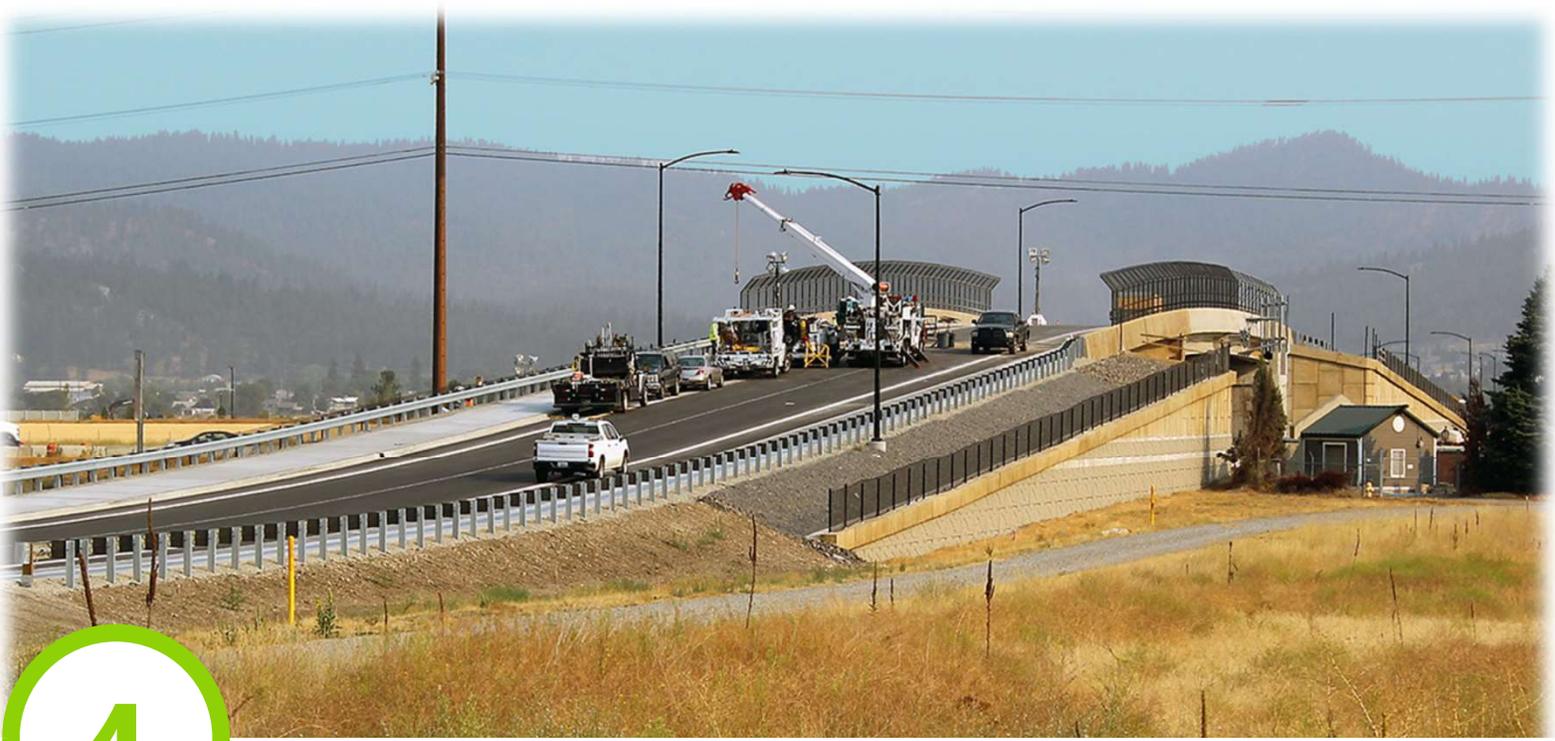
## ECONOMIC VIBRANCY & OPPORTUNITY

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

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

## KEY RESULTS

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



# 4

## PLANNED GROWTH & INFRASTRUCTURE

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

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

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

### KEY RESULTS

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



5

## PUBLIC SERVICE EXCELLENCE

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

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

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

## KEY RESULTS

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

# Adopted November 2023

1. Revised December 2023 (City Profile)

For more information, contact:  
City Administrator  
22710 E. Country Vista Dr.  
Liberty Lake, WA 99109  
509.775.6700

[libertylakewa.gov](http://libertylakewa.gov)



## **CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS**

---

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

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

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

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

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

## **CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS**

---

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

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

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

# **CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS**

## **City of Liberty Lake Planning Commission:**

### **Full Time Members - Voting**

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

### **Adjunct Members – Non Voting**

Vacant, Position 1  
Troy Mullenix (Community Resident), Position 2

## **Liberty Lake Civil Service Commission:**

Britanny Webster, Position 1

Joe Mann, Position 3 - Chair

Vacant, Position 2

## **Liberty Lake Library Board of Trustees:**

Jennifer Chase, Position 1

Michael Bota, Position 4

Barb Richardson, Position 2

Anna Voloshin, Position 5 - Secretary

Brad Hamblet, Position 3 - President

## **Liberty Lake Salary Commission:**

Aaron Asmus, Position 1

Mark Saba, Position 3 - Chair

Jim Baumker, Position 2

## **Liberty Lake Lodging Tax Advisory Committee:**

Councilmember, Vacant  
City of Liberty Lake

Representative from:  
Best Western

Representative from:  
Garner Hotel

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**

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

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

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

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

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

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

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

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

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

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

## **Community Engagement Commission:**

**Robin Bekkedahl, Position 1**

**Bill Norman, Position 2 - Vice Chair**

**Vacant, Position 3**

**Summer Darrow, Chair, Position 4**

**Vacant, Position 5**

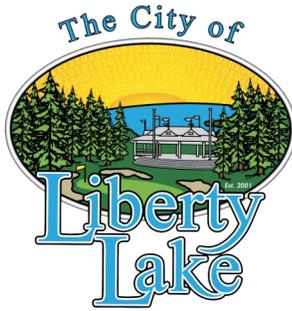
**Arlene Fisher Maurer, Position 6**

**Leah Stussy, Position 7**

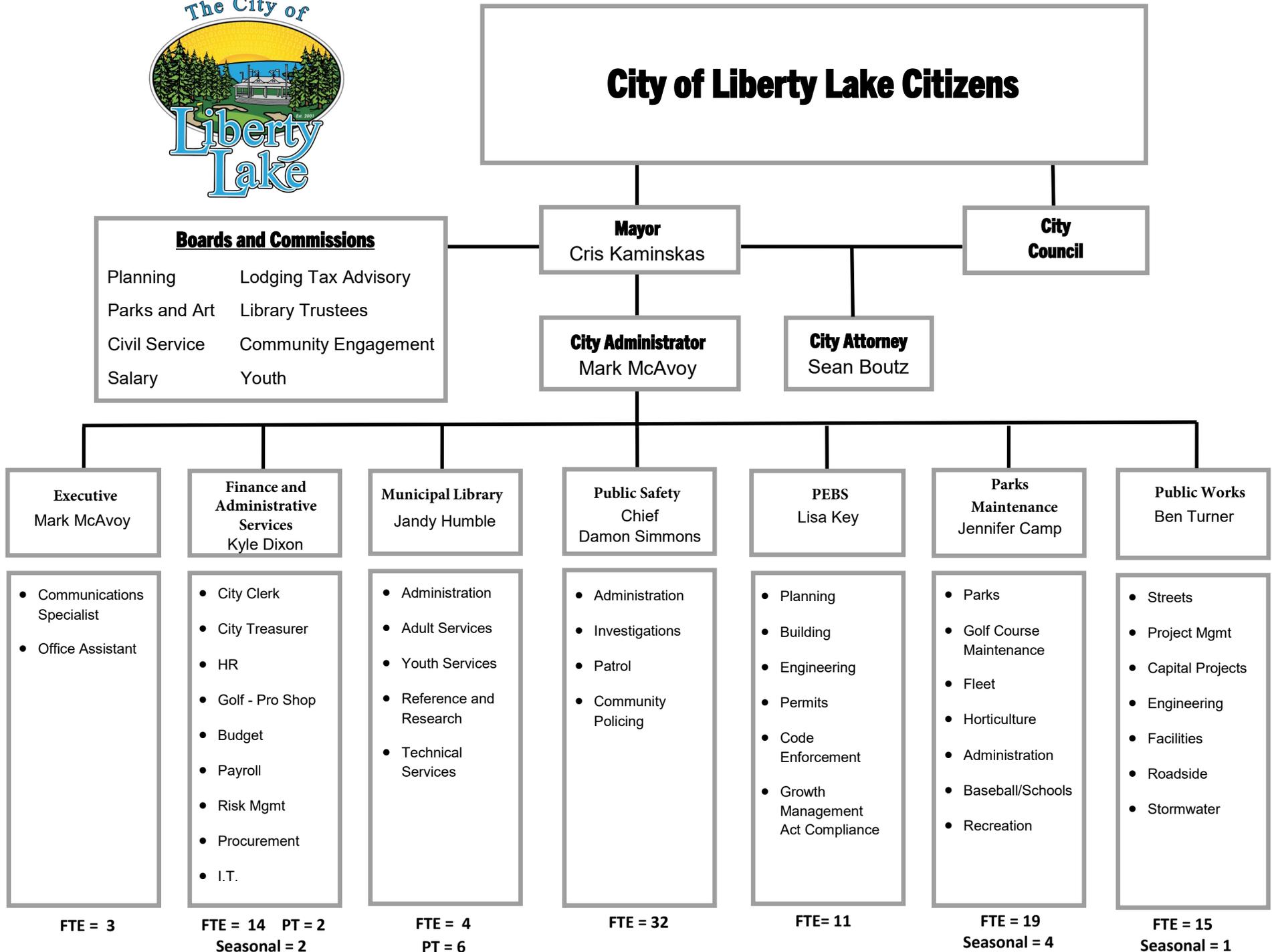
**Logan Lankford, Position 8**

**Mark Saba, Position 9**

## **Liberty Lake Youth Commission:**



# City of Liberty Lake Citizens



**ORDINANCE NO. 313  
CITY OF LIBERTY LAKE  
SPOKANE COUNTY, WASHINGTON**

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2026 THROUGH DECEMBER 31, 2026, 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, 2026 and ending December 31, 2026.

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

WHEREAS, notice was posted and published that on October 8, 2025 and November 18, 2025, 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 2026 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 2026 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 \$32,843,745 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 2026 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 2026 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 8th day of December, 2025.

Cris Kaminskas  
Mayor, Cris Kaminskas

ATTEST:

Rochelle Caton  
City Clerk, Rochelle Caton

APPROVED AS TO FORM:

Sean P. Boutz  
City Attorney, Sean P. Boutz

Date of Publication: December 12, 2025

Effective Date: December 19, 2025

**City of Liberty Lake  
2026 Budget Summary By Fund**

**Exhibit A**

<b>FUND</b>	<b>Est. Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Est. Ending Fund Balance</b>
General Fund 001	\$ 8,296,975	\$ 13,647,645	\$ 19,336,176	\$ 2,608,444
Street Fund (Fund 110)	450,000	1,155,600	1,442,020	\$ 163,580
Parks & Arts Fund	30,000	287,000	317,000	\$ -
Tourism Promotion Fund	210,000	98,000	250,000	\$ 58,000
Tourism Promotion Capital Fund	30,000	75,000	105,000	\$ -
Tourism Promotion Area (TPA)	-	55,250	55,250	\$ -
Restricted Reserve	1,890,000	70,000	-	\$ 1,960,000
REET 1 Capital Projects Fund	2,250,000	670,000	2,663,213	\$ 256,787
REET 2 Capital Projects Fund	1,875,000	2,761,100	4,500,398	\$ 135,702
Street Capital Projects Fund	310,000	10,000	145,000	\$ 175,000
Henry Rd Project Fund	-	-	-	\$ -
Harvard Road Mitigation Fund	620,000	275,000	-	\$ 895,000
Library Capital Fund	175,000	5,000	180,000	\$ -
Municipal Facilities Fund Master Plan	200,000	5,000	205,000	\$ -
Police Capital Fund	65,000	500	65,500	\$ -
Community Messaging Fund	107,000	3,000	110,000	\$ -
Underground Utility Fund	120,000	27,500	147,500	\$ -
Building Contingency Fund	135,000	4,000	139,000	\$ -
Trailhead Improvements Project Fund	-	443,924	443,924	\$ -
Stormwater Utility Fund	120,000	93,000	213,000	\$ -
Aquifer Protection Fund	250,000	67,500	289,670	\$ 27,830
Golf Operations Fund	500,400	1,564,500	1,965,094	\$ 99,806
Unemployment Fund	-	15,000	15,000	\$ -
Health Reimbursement (Bridge) Fund	120,000	55,000	175,000	\$ -
Custodial Fund	-	81,000	81,000	\$ -
	<b><u>\$ 17,754,375</u></b>	<b><u>\$ 21,469,519</u></b>	<b><u>\$ 32,843,745</u></b>	<b><u>\$ 6,380,149</u></b>
<b>Total Revenues &amp; Expenditures</b>		<b><u>\$ 39,223,894</u></b>		<b><u>\$ 39,223,894</u></b>

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

	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed
<b>001 General Fund</b>				
310 Taxes	\$ 9,571,898	\$ 9,894,515	\$ 10,077,090	\$ 10,631,470
320 Licenses & Permits	1,345,117	1,289,765	1,565,000	1,401,000
330 Intergovernmental	270,562	3,590,449	555,815	582,600
340 Charges for Services	296,683	635,464	431,025	655,000
350 Fines and Forfeitures	25,401	47,749	29,050	39,050
360 Miscellaneous Revenue	308,233	649,087	277,525	330,525
380 Non-Revenue	610,000	-	-	-
390 Other Revenues	-	9,152	8,000	8,000
397 Operational Transfers	9,786	-	-	-
<b>Total of General Fund</b>	<b>\$ 12,437,680</b>	<b>\$ 16,116,181</b>	<b>\$ 12,943,505</b>	<b>\$ 13,647,645</b>

	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed
<b>All Other Funds</b>				
110 Street Operations Fund	1,284,696	1,641,639	1,104,750	1,155,600
111 Parks & Arts Fund	25,321	55,121	157,100	287,000
115 Tourism Promotion Fund	104,027	102,216	94,000	98,000
116 Tourism Promotion Capital Fund	78,505	79,341	75,000	75,000
117 Tourism Promotion Area (TPA)	63,920	54,199	130,250	55,250
120 Restricted Reserve	88,364	91,707	63,000	70,000
310 Capital Projects Fund	695,957	2,090,614	945,000	670,000
311 Special Capital Projects Fund	1,719,020	735,106	1,709,550	2,761,100
312 Street Capital Projects Fund	31,618	229,584	525,000	10,000
319 Henry Rd Project	432	640	-	-
320 Harvard Road Mitigation Fund	430,284	309,790	325,000	275,000
330 Library Capital Fund	103,098	93,374	3,678,228	5,000
331 Municipal Facilities Fund Master Plan	15,232	15,820	10,000	5,000
334 Police Capital Fund	32,588	6,241	3,200	500
335 Community Messaging Fund	5,068	5,259	4,500	3,000
336 Underground Utility Fund	28,808	28,456	28,200	27,500
337 Building Contingency Fund	16,821	6,114	4,000	4,000
338 Trailhead Improvements Project Fund	2,062,784	476,189	1,305,000	443,924
410 Stormwater Utility Fund	130,138	132,937	123,000	93,000
411 Aquifer Protection Fund	113,942	72,884	66,500	67,500
420 Golf Operations Fund	1,112,006	1,360,624	1,192,300	1,564,500
501 Unemployment Fund	1,822	1,469	15,000	15,000
502 Health Reimbursement (Bridge) Fund	36,969	30,609	55,000	55,000
630 Custodial Fund	46,121	66,545	81,000	81,000
<b>Total Revenues for All Other Funds</b>	<b>\$ 8,227,541</b>	<b>\$ 7,686,478</b>	<b>\$ 11,694,578</b>	<b>\$ 7,821,874</b>

**GRAND TOTAL FOR ALL FUNDS                    \$ 20,665,221    \$ 23,802,659    \$ 24,638,083    \$ 21,469,519**

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

	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed
<b>001 General Fund</b>				
511 Legislative	\$ 113,675	\$ 136,271	\$ 148,310	\$ 145,210
513 Executive	481,145	570,158	618,500	680,160
514 Finance	3,289,823	1,614,039	4,802,228	4,860,750
515 Legal	72,000	72,000	72,000	72,000
521 Public Safety	4,422,332	5,145,324	6,000,000	7,222,636
558 Community Development	1,250,479	1,603,215	1,918,051	1,973,930
572 Library	620,990	675,001	754,535	827,150
576 Parks Maintenance	2,294,215	3,143,738	3,027,150	3,554,340
<b>Total of General Fund</b>	<b>\$ 12,544,711</b>	<b>\$ 12,959,746</b>	<b>\$ 17,340,774</b>	<b>\$ 19,336,176</b>

	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed
<b>All Other Funds</b>				
002 American Rescue Plan Act Fund	\$ 979,040	\$ -	\$ -	\$ -
110 Public Works - Street Operations	1,230,750	1,213,592	1,724,530	1,442,020
111 Parks & Arts Fund	36,046	20,810	162,500	317,000
115 Tourism Promotion Fund	64,174	55,000	250,000	250,000
116 Tourism Promotion Capital Fund	-	-	545,000	105,000
117 Tourism Promotion Area (TPA)	76,394	54,199	130,250	55,250
120 Restricted Reserve	-	-	-	-
310 Capital Projects Fund	577,761	699,792	2,961,185	2,663,213
311 Special Capital Projects Fund	2,025,000	1,378,559	2,425,700	4,500,398
312 Street Capital Projects Fund	-	116,949	825,500	145,000
319 Henry Rd Project	-	-	-	-
320 Harvard Road Mitigation Fund	615,745	267,057	116,000	-
330 Library Capital Fund	-	49,861	3,993,228	180,000
331 Municipal Facilities Fund Master Plan	-	58	319,515	205,000
334 Police Capital Fund	41,154	72,175	50,000	65,500
335 Community Messaging Fund	-	-	109,500	110,000
336 Underground Utility Fund	12,453	-	-	147,500
337 Building Contingency Fund	-	-	134,000	139,000
338 Trailhead Improvements Project Fund	4,117,835	1,306,917	1,605,000	443,924
410 Stormwater Utility Fund	159,405	134,790	179,506	213,000
411 Aquifer Protection Fund	262,421	46,868	301,500	289,670
420 Golf Operations Fund	1,119,362	1,442,570	1,661,301	1,965,094
501 Unemployment Fund	1,822	1,469	15,000	15,000
502 Health Reimbursement (Bridge) Fund	32,739	53,975	175,000	175,000
630 Custodial Fund	46,121	66,545	81,000	81,000
<b>Total Expenditures for All Other Funds</b>	<b>\$ 11,398,222</b>	<b>\$ 6,981,186</b>	<b>\$ 17,765,215</b>	<b>\$ 13,507,569</b>

**GRAND TOTAL FOR ALL FUNDS \$ 23,942,933 \$ 19,940,932 \$ 35,105,989 \$ 32,843,745**

**CITY OF LIBERTY LAKE  
PROPOSED SALARY SCHEDULE FOR 2026**

Exhibit B

JOB TITLE	Full Time (FT) Part Time	# of Employees	2024 ADOPTED	2025 ADOPTED	2026 Proposed	Notes:
<b>Section 2. EXECUTIVE</b>						
City Administrator	FT	1	\$156,450 - \$176,188	\$161,769 - \$193,330	\$170,990 - \$204,349	
Executive Assistant	FT	1	\$52,374 - \$58,947	\$54,163 - \$64,709	\$57,241 - \$68,391	
Communication Specialist	FT	1	\$64,147 - \$72,238	\$66,331 - \$79,269	\$70,116 - \$83,783	
<b>Section 3. FINANCE &amp; ADMINISTRATIVE SERVICES</b>						
Finance Director	FT	1	\$105,075 - \$118,332	\$112,227 - \$134,122	\$118,623 - \$141,767	
Human Resource Manager	FT	1	\$86,854 - \$97,811	\$92,065 - \$110,027	\$97,313 - \$116,298	
City Treasurer	FT	1	\$78,146 - \$88,005	\$80,870 - \$96,658	\$85,488 - \$102,170	
City Clerk	FT	1	\$66,061 - \$74,402	\$80,870 - \$96,658	\$85,488 - \$102,170	
Payroll Technician	FT	1	\$62,650 - \$70,554	\$64,833 - \$77,480	\$68,453 - \$81,806	
Procurement Specialist	FT	1	\$64,132-72,218	\$66,312 - \$79,248	\$70,092 - \$83,762	
IT Manager	FT	1	NA	\$92,065 - \$110,027	\$103,727 - \$123,989	
IT Technician	FT	1	NA	\$64,833 - \$77,480	\$64,833 - \$77,480	
<b>Section 4. PUBLIC SAFETY***</b>						
Chief of Police	FT	1	\$144,119 - \$155,999	\$149,090 - \$161,381	\$169,618 - \$180,000	
Evidence Custodian	FT	2	\$54,891 - \$61,818	\$64,833 - \$77,480	\$68,536 - \$81,910	
Investigative Analyst	FT	1	NA	\$68,095 - \$81,380	\$71,980 - \$86,029	
Police Officer	FT	17	\$67,068 - \$100,375	\$69,348 - \$103,789	\$72,360 - \$108,583	Add 1 officer
Lieutenant	FT	2	NA	\$127,462 - \$131,133	\$146,512 - \$155,477	
Police Sergeant	FT	4	\$109,555 - \$123,358	\$113,292 - \$127,462	\$122,213 - \$133,553	
Police Detective/Corporal/Investigator	FT	4	\$97,783 - \$110,398	\$101,109 - \$117,070	\$111,845 - \$122,213	
Deputy Chief of Police	FT	1	\$126,814 - \$137,268	\$131,133 - \$141,934	\$158,587 - \$168,308	
<b>Section 5. PARKS MAINTENANCE</b>						
Parks and Recreation Director	FT	1	\$105,075 - \$118,332	\$112,227 - \$134,122	\$118,624 - \$141,767	
Parks Superintendent	FT	1	\$81,370 - \$91,624	\$84,136 - \$100,568	\$88,932 - \$106,288	
Recreation Coordinator	FT	1	\$69,800 - \$78,603	\$72,176 - \$86,258	\$76,294 - \$91,167	
Parks Section Supervisor	FT	4	\$62,317 - \$70,179	\$68,556 - \$81,932	\$72,467 - \$86,611	
Parks Section Supervisor w/CDL	FT	1	\$63,357 - \$71,219	\$69,596 - \$82,972	\$73,507 - \$87,651	
Parks Maintenance	FT	8	\$42,058 - \$47,362	\$43,492 - \$51,980	\$45,968 - \$54,954	
Equipment Maint Tech	FT	1	\$55,973 - \$63,024	\$57,865 - \$69,160	\$61,173 - \$73,112	
Parks/Golf Maintenance Seasonal	PT	2	\$16.28 - \$18.34	\$16.66 - \$19.91	\$17.13 - 20.47	
<b>Section 6. PUBLIC WORKS</b>						
Public Works Director	FT	1	\$105,075 - \$118,332	\$117,217 - \$140,086	\$123,899 - \$148,071	
Project Manager	FT	1	\$81,370 - \$91,624	\$84,864 - \$101,442	\$89,918 - \$107,432	
Engineering Tech	FT	1	\$81,370 - \$91,624	\$84,864 - \$101,442	\$89,918 - \$107,432	
Public Works Section Supervisor	FT	3	\$62,317 - \$70,179	\$68,556 - \$81,932	\$72,467 - \$86,612	
Public Works Section Supervisor w/ CDL	FT	1	\$63,357 - \$71,219	\$69,596 - \$82,972	\$73,507 - \$87,652	
Public Works Maintenance I	FT	4	\$42,058 - \$47,362	\$43,492 - \$51,980	\$45,968 - \$54,954	
Public Works Maintenance w/ CDL I & II	FT	6	\$43,098 - \$48,402	\$44,532 - \$53,020	\$47,008 - \$61,901	
Public Works Seasonals	PT	2	\$16.28 - \$18.34	\$16.66 - \$19.91	\$17.13 - 20.47	
<b>Section 7. COMMUNITY DEVELOPMENT</b>						
Building Inspector	FT	2	\$67,038 - \$75,483	\$69,326 - \$82,868	\$73,279 - \$87,568	
Chief Building Inspector	FT	1	\$72,904 - \$82,098	\$86,570 - \$103,480	\$91,499 - \$109,346	
Director of Planning & Engineering	FT	1	\$113,363 - \$127,665	\$120,164 - \$143,609	\$127,014 - \$151,794	
City Engineer	FT	1	\$106,173 - \$119,568	\$109,782 - \$131,201	\$116,040 - \$138,679	
PEBS Technician	FT	2	\$60,611 - \$68,245	\$62,670 - \$74,901	\$66,248 - \$79,186	
Senior Planner	FT	1	\$83,582 - \$94,127	\$86,424 - \$103,286	\$91,351 - \$109,173	
Administrative Assistant	FT	1	\$46,509 - \$52,374	\$54,163 - \$64,709	\$57,241 - \$68,391	
Code Enforcement Officer	FT	1	\$60,611 - \$68,245	\$62,670 - \$74,901	\$66,248 - \$79,186	
Associate Planner	FT	1	\$71,500 - \$80,521	\$73,931 - \$88,355	\$78,145 - \$93,391	
<b>Section 8. LIBRARY</b>						
Director of Library Services	FT	1	\$80,689 - \$90,869	\$83,433 - \$99,711	\$88,189 - \$105,394	
Librarian	FT	2	\$54,184 - \$61,006	\$56,035 - \$66,955	\$59,238 - \$70,783	
Librarian	PT	0	\$26.05 - \$29.33	\$26.94 - \$32.19	\$28.48 - \$34.03	
Library Clerk	PT	2	\$16.28 - \$18.34	\$16.66 - \$19.91	\$17.13 - \$20.47	
Library Technician I	PT	3	\$18.01 - \$20.28	\$18.62 - \$22.26	\$19.68 - \$23.51	
Library Associate	FT	1	\$44,699 - \$50,357	\$46,217 - \$55,204	\$48,859 - \$58,406	
Library Associate Lead	FT	1	\$45,219 - \$50,877	\$46,737 - \$55,724	\$49,379 - \$58,927	
<b>Section 9. TRAILHEAD GOLF COURSE</b>						
Golf Professional	FT	1	\$62,921 - \$70,860	\$65,061 - \$81,868	\$72,160 - 86,238	
Assistant Pro	FT	1	\$44,075 - \$49,629	\$45,572 - \$54,455	\$63,440 - \$75,795	
Golf - PGA	FT	4	\$42,058 - \$47,362	\$43,492 - \$51,980	\$43,493 - \$51,979	Crew lead adj.
Pro Shop	PT	2	\$16.28 - \$18.34	\$16.66 - \$19.91	\$17.13 - \$20.47	Add 1 FTE
Pro Shop Seasonal	PT	2	\$16.28 - \$18.34	\$16.66 - \$19.91	\$17.13 - \$20.47	

**NOTES:**

COLA is proposed at 5.7% for 2026 for all non bargained FTE's  
 \*\*\*Uniformed officers eligible for specialty, education & longevity pay in addition to base salary  
 Minimum wage increase from \$16.66 to \$17.13 for 2026

Employee Count

FT	98
PT	13

**CITY OF LIBERTY LAKE  
SPOKANE COUNTY, WASHINGTON  
ORDINANCE NO. 312**

**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, 2026 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 2026 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 14,110;

WHEREAS, RCW 84.52.020 requires the City Council on or before the 30<sup>th</sup> 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 2026, including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2026 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. 2026 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 2025 amount of \$0 which is 0% for the year commencing January 1, 2026, plus any additional revenue resulting from new construction and improvements to property and any increase in the value of state-assessed property.

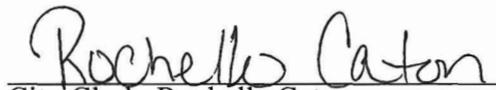
The regular property tax levied through this Ordinance is for the purpose of receiving revenue to make payment upon the general indebtedness of the City of Liberty Lake, the general fund obligations and for the payment of services performed by or for the City during the 2026 calendar year.

**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.

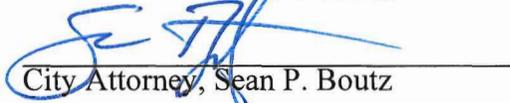
PASSED by the City Council this 18 day of November, 2025

  
\_\_\_\_\_  
Mayor, Cris Kaminskas

ATTEST:

  
\_\_\_\_\_  
City Clerk, Rochelle Caton

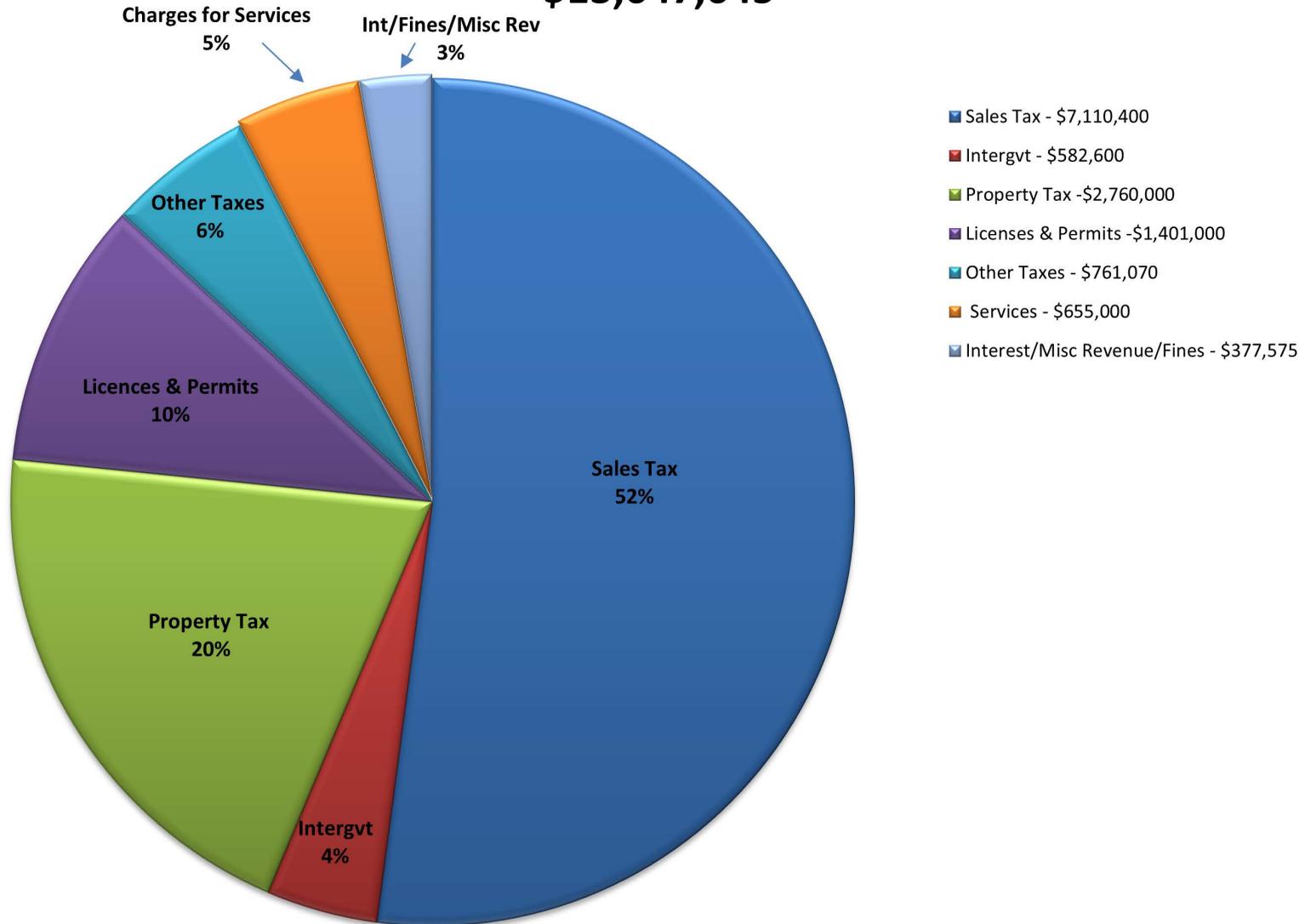
APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney, Sean P. Boutz

Date of Publication: November 28, 2025

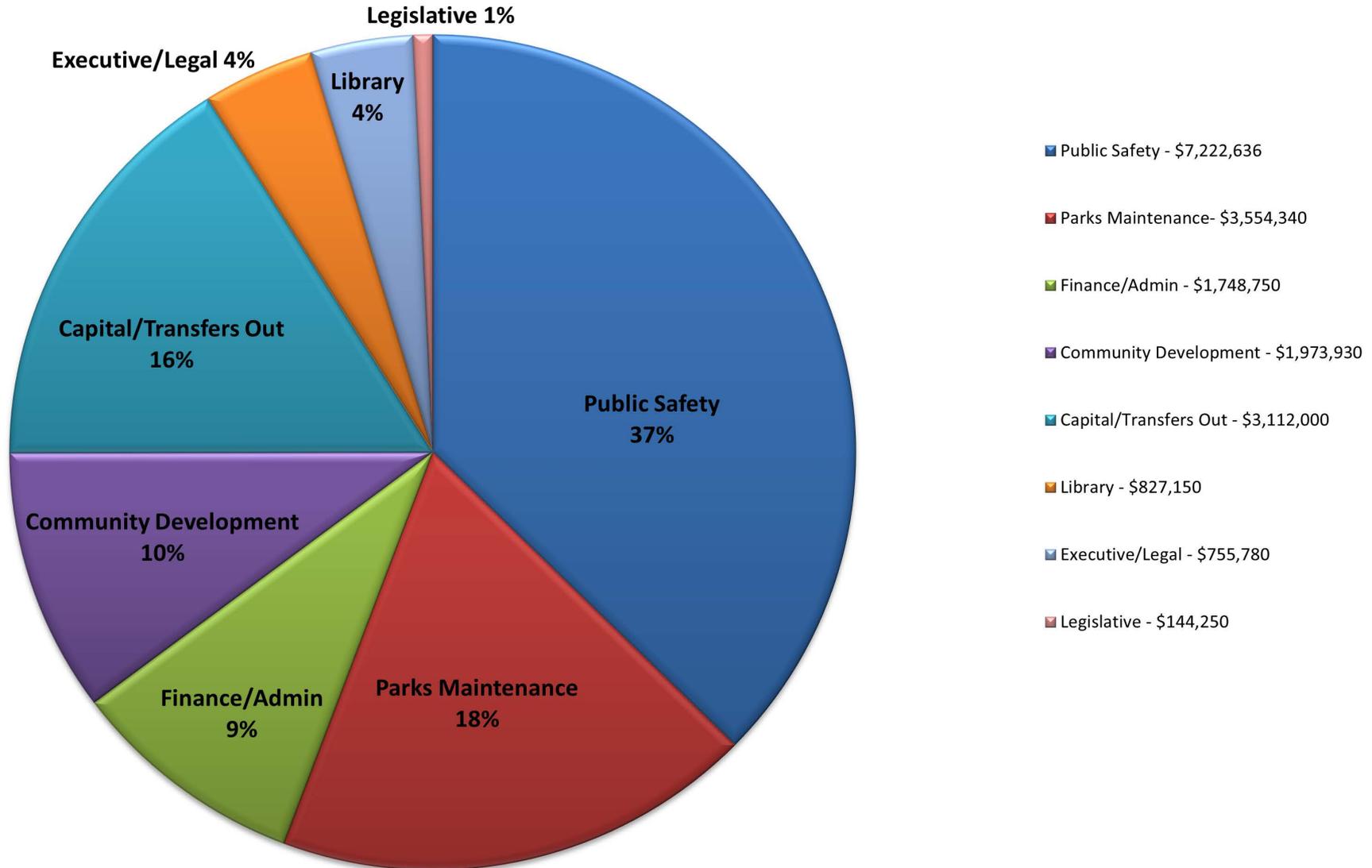
Effective Date: December 5, 2025

# 2026 Proposed Operating Revenue General Fund \$13,647,645



# 2026 General Fund Proposed Expenditures

## \$19,338,836



# Budget Guide

## 2026



# 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 2026, the City will use twenty-five (25) separate funds. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Liberty Lake:

### **Governmental Fund Types**

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

#### **General Fund**

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

### Special Revenue Funds

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

### Debt Service Funds

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

### Capital Project Funds

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

## **Proprietary Fund Types**

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

### Enterprise Funds

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

### Internal Service Fund

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

## **Fiduciary Fund Types**

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

### Custodial Funds

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

## **Basis of Accounting**

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

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

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

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

## **Budgets and Budgetary Accounting**

The City adopts annual appropriated budgets for the following funds:

General, Streets, Parks & Arts, Tourism Promotion, Tourism Promotion Capital, Tourism Promotion Area, Restricted Reserve, REET 1 Capital Projects, REET 2 Special Capital Projects, Street Capital Projects, Henry (Kramer Overpass) Road Project, Harvard Road Mitigation, Municipal Library Capital, Municipal Facilities Master Plan, Police Capital, Community Messaging, Underground Utility, Building Contingency, Trailhead Improvements Project, Stormwater Utility, Aquifer Protection Area, Golf Operations, 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 May 20, 2025. These policies address general budget, accounting, revenue and receivables, expenditures and payables, debt management, purchasing, capital improvement plan, grants, and reserves. Written, adopted

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

The Mayor, City Council and City Staff of Liberty Lake are accountable to its citizens for the use of public dollars.

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

### **Reserve Fund Policy**

Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength.

Prudent use of reserve funds enable the City to defray future costs, take advantage of matching funds, and other beneficial (but limited) opportunities.

Reserve funds provide the City with the ability to exercise flexible financial planning in developing future capital projects. Reserve funds are necessary to enable the City to deal with unforeseen emergencies.

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

### **Cash Management and Investment Policy**

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

- The City's idle cash will be invested on a continuous basis in accordance with the City's adopted investment policies (see Resolution 02-046 defining the City's formal investment policy).
- The City will invest all funds (in excess of current requirements) based upon the following order of priority: 1) Safety; 2) Liquidity; and 3) Return on Investment.

- Investments shall not be made for the purposes of speculation.
- The City is prohibited from investing in derivative financial instruments.

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

1. Nonnegotiable certificates of deposit and other collateralized evidence of deposits with qualified public depositories.
  2. United States bonds and certificates of indebtedness.
  3. Bonds or warrants of the State of Washington.
  4. State of Washington Local Government Investment Pool.
  5. Its own bonds or warrants of a local improvement district which are with the protection of the local improvement guaranty fund law.
- Proper security measures will be taken to safeguard investments. The City's designated banking institution will provide adequate collateral to insure City funds.
  - It is the policy of the City to diversify the investment portfolio to the extent necessary to maximize the return on investment while minimizing the risk of loss and to retain sufficient liquidity to meet cash flow obligations.
  - To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than four years from the date of purchase.
  - An analysis of the City's cash position will be prepared at regular intervals throughout the fiscal year.
  - Administrative Services will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments. Securities will be bought and sold to obtain market yield through both transaction gains and interest earnings when the option is available.
  - The City Treasurer is the Investment Officer of the city and is authorized to invest city funds in accordance with Resolution No. 02-046. The City Treasurer may buy and sell investments between funds to meet monthly cash flow requirements. Earned interest on

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

- Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.
- The City of Liberty Lake will select its official banking institution through a formal bidding process in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available.

## **Purchasing Policy**

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

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

## **General Revenue Policies**

1. The City will strive to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.
2. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic activities, revenue estimates provided to the City Council shall be conservative.
3. The City will estimate its annual revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.
4. Administrative Services will project revenues for the next four years and will update this projection annually. Administrative Services will annually review and make available to the City Council an analysis of each potential major revenue source.
5. It will be the goal of the city to set fees and user charges for each enterprise fund, including the golf course, at a level that fully supports the total direct and indirect cost of the activity. The proposed rates shall take into account debt service coverage commitments made by the City of the particular enterprise fund.

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

## **General Expenditure Policies**

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

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

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

### **Financial Communication**

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

# General Fund

## 2026



**Legislative  
General Fund 001**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 54,731	\$ 68,839	\$ 74,000	\$ 78,960	7%
Benefits	4,506	5,743	5,160	5,950	15%
Supplies	692	829	1,500	1,500	0%
Services & Charges	53,746	60,860	64,650	55,800	-14%
Capital Outlay	-	-	3,000	3,000	0%
<b>Legislative Total</b>	<b>\$ 113,675</b>	<b>\$ 136,271</b>	<b>\$ 148,310</b>	<b>\$ 145,210</b>	<b>-2%</b>

Legislative costs are expenditures associated with City Council activities.

Notes

**Salaries & Wages**

Councilmember Salaries set by Salary Commission. 7% increase for 2026

**Services & Charges**

Meeting management software, election costs, annual memberships and trainings. Recent service increases for hearing examiner costs.

<b>Position Summary</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>% Change</b>
<u>Elected</u>					
Councilmember	7	7	7	7	0

**Executive  
General Fund 001**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 290,741	\$ 309,440	\$ 327,600	\$ 351,980	7%
Benefits	91,537	95,247	100,600	105,680	5%
Supplies	1,382	2,451	15,000	10,000	-33%
Services & Charges	85,484	151,020	168,800	194,000	15%
Leases (SBITA)	-	-	-	12,000	
Capital Outlay	-	-	6,500	6,500	0%
<b>Executive Total</b>	<b>\$ 469,144</b>	<b>\$ 558,158</b>	<b>\$ 618,500</b>	<b>\$ 680,160</b>	<b>10%</b>

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

Notes:

**Salaries & Wages**

Salary Commission sets Mayor's salary. Executive staff salary increases include 5.7% increase plus 2% step.

**Services & Charges**

Includes Community Engagement software Zencity, website software, priority based budgeting software, annual memberships and conferences, Liberty Lake Splash agreement, annual dues for Greater Spokane Inc and Spokane Valley Chamber of Commerce and supplies for Community Engagement Commission

<b>Position Summary</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>% Change</b>
<u>Elected</u>					
Mayor	1	1	1	1	
<u>Full Time</u>					
City Administrator	1	1	1	1	
Office Assistant	1	1	1	1	
Comm. Specialist	1	1	1	1	
<b>Total FTE Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0%</b>

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 19:55:16 Date: 10/22/2025  
Page: 1

## 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
513 10 10 01 Mayor-Salaries & Wages	30,000.00	28,750.00	30,000.00	25,325.00	32,500.00	34,380.00	Salaries for elected officials set by Salary Commission in Oct/Nov. kd
513 10 10 02 Executive-Salaries & Wages	246,418.08	258,851.64	277,727.27	231,584.79	291,900.00	314,400.00	Placeholder increases for existing salaries and benefits for all depts is 7.7%(COLA 2.7%,step 2%, adjustment 3%) kd
513 10 10 03 Executive-Overtime	3,035.85	3,139.71	1,712.89	1,028.25	3,200.00	3,200.00	NC
010 Salaries and Wages	279,453.93	290,741.35	309,440.16	257,938.04	327,600.00	351,980.00	
513 10 20 01 Executive-Social Security & Medicare	5,847.80	5,937.73	6,286.05	5,254.96	6,400.00	6,600.00	
513 10 21 05 Executive-Retirement	30,571.50	33,320.72	35,569.28	29,491.43	37,440.00	39,200.00	
513 10 22 04 Executive-Medical/Life/LTD	37,010.82	43,191.31	43,652.07	37,752.30	45,450.00	48,000.00	
513 10 23 02 Executive-Labor & Industries	755.87	953.58	1,086.32	901.09	980.00	1,200.00	
513 10 24 01 Paid Family And Medical Leave-Mayor	48.24	62.78	63.36	62.88	75.00	80.00	
513 10 24 02 Paid Family And Medical Leave	382.11	564.21	585.92	574.78	0.00	700.00	
513 10 24 03 Paid Family And Medical Leave-Executive	4.90	6.94	3.62	2.59	655.00	0.00	Condensing PFML lines. removing line item kd
513 10 24 04 Moving Expense-Executive	11,627.23	0.00	0.00	0.00	0.00	0.00	
513 10 28 00 HRA VEBA-Executive	10,080.00	7,500.00	8,000.00	8,250.00	9,600.00	9,900.00	
020 Personnel Benefits	96,328.47	91,537.27	95,246.62	82,290.03	100,600.00	105,680.00	
513 10 31 00 Executive Supplies	2,799.17	1,381.88	2,450.73	3,097.58	15,000.00	10,000.00	Staff and CEC office, farmers market, other engagement supplies kd
030 Supplies	2,799.17	1,381.88	2,450.73	3,097.58	15,000.00	10,000.00	
513 10 41 00 Executive-Professional Services	38,494.40	3,243.26	67,789.66	86,937.13	86,000.00	103,000.00	PBB software and support 60k, Zencity public engagement software 14K, SeeClickFix CRM software 8k, Placer AI annual subscription 20k, Zoom kd
513 10 41 01 Executive Professional Services-Public Information	0.00	3,267.00	7,716.20	0.00	6,000.00	6,000.00	NC
513 10 42 00 Executive - Communications	1,477.99	2,294.18	2,877.52	2,240.04	2,300.00	3,000.00	
513 10 43 00 Executive Travel-Lodging,Meals,Mileage	13,710.76	8,978.08	16,804.49	9,935.62	16,000.00	17,500.00	Annual conferences for NLC, ICMA, AWC, GFOA etc.. kd
513 10 49 00 Dues,Subscriptions,Mbrshps,Registrations	4,779.89	16,426.83	13,938.35	11,123.83	17,000.00	17,000.00	NC annual memberships for NLC, ICMA, AWC, INP, GFOA, SRTC etc.. kd
558 70 41 00 Econ. Dev. - Advertising	15,540.00	16,275.00	19,394.00	10,878.00	18,500.00	21,500.00	Splash agmt kd

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 19:55:16 Date: 10/22/2025

Page: 2

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
558 70 49 00 Econ. Dev. - Dues,memberships,registrations	36,000.00	35,000.00	22,500.00	11,140.00	23,000.00	26,000.00	Greater Spokane Inc 12k, Valley Chamber 10K annual memberships. Other misc. conference registrations kd
040 Services	110,003.04	85,484.35	151,020.22	132,254.62	168,800.00	194,000.00	
594 13 64 00 Executive-Furniture,Computers&Equip	976.83	0.00	0.00	4,488.29	6,500.00	6,500.00	
060 Capital Outlays	976.83	0.00	0.00	4,488.29	6,500.00	6,500.00	
591 13 70 00 SBITA-Executive	0.00	0.00	0.00	0.00	0.00	12,000.00	Subscription based IT arrangements. Portion of PBB, Zencity etc.. kd
070 Debt Service	0.00	0.00	0.00	0.00		12,000.00	
513 Executive	489,561.44	469,144.85	558,157.73	480,068.56	618,500.00	680,160.00	

**Finance and Administrative Services  
General Fund 001**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 448,228	\$ 435,515	\$ 521,530	\$ 786,000	51%
Benefits	185,707	175,153	189,845	250,300	32%
Supplies	5,440	4,902	11,500	11,500	0%
Services & Charges	854,808	872,898	827,325	662,850	-20%
Transfers Out/CFP	1,790,000	103,530	3,179,728	3,112,000	-2%
Leases	1,351	1,756	58,300	24,100	-59%
Capital Outlay	4,290	16,286	14,000	14,000	0%
<b>Administrative Services Total</b>	<b>\$ 3,289,824</b>	<b>\$ 1,610,040</b>	<b>\$ 4,802,228</b>	<b>\$ 4,860,750</b>	<b>1%</b>

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

**Salaries & Wages**

5.7% increase plus 2% step. Budgeting for in house IT with equal reduction of 3rd party service (\$240k)

**Services & Charges**

Admin Svcs include General Liability Insurance, bank and credit card fees, phone services, public records and contract mgmt software, and state audit costs. General Gov't Svcs include pollution control/remediation cost and animal services agmt with County. Requesting additional funds for improved financial management and timekeeping software.

**Transfers Out & CFP  
Projects**

\$2.75 million towards redesign of new city hall building and fiber infrastructure; \$287k to Parks and Arts Fund; \$50k Medical Reimbursement Fund; \$25k Underground Util.

<b>Position Summary</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>% Change</b>
<i>Full Time</i>					
Finance Director	1	1	1	1	
City Treasurer	1	1	1	1	
City Clerk	1	1	1	1	
HR Manager	1	1	1	1	
Accounting Technician	1	1	1	1	
Procurement Specialist	0	0	1	1	
IT Manager	0	0	1	1	
IT Tech	1	0	1	1	
<b>Total FTE Positions</b>	<b>6</b>	<b>5</b>	<b>8</b>	<b>8</b>	<b>0%</b>

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:02:06 Date: 10/22/2025

Page: 1

## 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
514 22 10 00 Treasurer	71,798.04	97,306.21	78,613.54	65,305.28	82,400.00	0.00	NB condensing line items. moving individual salary/benefit line items to Admin Services salary/benefit line items kd
514 22 10 01 Treasurer Overtime	38.34	381.15	2,262.29	850.96	2,000.00	0.00	NB salary kd
514 23 10 06 Salaries & Wages-Administrative Services	208,182.10	214,170.74	257,973.16	289,352.09	331,595.00	781,000.00	Condensing all salary line items into one. Adding IT Manager and IT Tech, increased costs are offset by reduction of 3rd party IT service kd
514 23 10 09 Overtime	2,736.46	3,843.06	2,859.90	642.67	4,000.00	5,000.00	Anticipate potential increased usage with in house IT kd
518 10 10 00 Human Resources Manager Salaries & Wages	81,978.36	86,288.32	93,806.60	80,152.80	101,535.00	0.00	NB moved to Admin Svcs line item kd
518 80 10 00 Salaries & Wages IT Tech	63,201.04	44,243.86	0.00	0.00	0.00	0.00	
518 80 10 01 Overtime-IT Tech	1,389.09	1,994.73	0.00	0.00	0.00	0.00	
010 Salaries and Wages	429,323.43	448,228.07	435,515.49	436,303.80	521,530.00	786,000.00	
514 22 20 01 Treasurer -Medicare	1,020.96	1,391.28	1,149.77	942.57	1,200.00	0.00	NB
514 22 21 05 Retirement-Treasurer	9,137.27	12,275.51	10,235.11	8,403.90	10,520.00	0.00	NB
514 22 22 04 Medical/Life/LTD Treasurer	14,014.96	17,665.93	15,178.77	10,775.38	15,920.00	0.00	NB
514 22 23 02 Labor & Industries Treasurer	217.32	273.94	277.22	214.97	291.00	0.00	NB
514 22 24 00 Paid Family And Medical Leave Treasurer	115.60	212.23	165.89	162.10	185.00	0.00	NB
514 22 24 01 Paid Family And Medical Leave OT Treasurer	0.06	0.84	4.78	2.24	0.00	0.00	NB
514 22 28 05 HRA VEBA Treasurer	3,000.00	3,000.00	3,200.00	3,300.00	3,200.00	0.00	NB
514 23 20 01 Social Security/Medicare-Administrative Services	2,989.56	3,087.58	3,691.32	4,138.51	4,200.00	9,600.00	
514 23 21 05 Retirement	26,797.36	27,673.18	33,010.03	36,736.61	38,565.00	85,000.00	
514 23 22 04 Medical/Life/LTD-Administrative Services	45,681.95	49,399.01	58,797.22	50,976.68	58,966.00	125,800.00	
514 23 23 02 Labor & Industries-Administrative Services	735.13	697.71	877.77	964.35	800.00	2,000.00	
514 23 24 06 Paid Family And Medical Leave-Administrative Services	336.96	535.87	543.27	720.52	600.00	1,500.00	
514 23 24 09 Paid Family And Medical Leave-Administrative Services	4.38	8.35	6.05	1.61	0.00	0.00	
514 23 28 06 HRA VEBA	9,000.00	12,500.00	10,400.00	21,355.00	13,200.00	26,400.00	
518 10 20 01 Human Resources Manager Medicare	1,157.53	1,218.82	1,328.25	1,135.38	1,290.00	0.00	NB

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:02:06 Date: 10/22/2025  
Page: 2

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
518 10 21 05 Human Resources Manager Retirement	10,452.24	11,001.78	11,402.11	9,757.00	12,634.00	0.00	NB
518 10 22 04 Human Resources Manager Medical/Life/LTD	20,502.41	21,355.48	21,218.72	16,907.91	24,468.00	0.00	NB
518 10 23 02 Human Resources Manager Labor & Industries	249.84	243.57	278.16	241.20	290.00	0.00	NB
518 10 24 00 Human Resources Manager Paid Family And Medical Leave	132.00	188.13	188.84	189.96	216.00	0.00	NB
518 10 28 00 Human Resources Manager HRA VEBA	3,000.00	3,000.00	3,200.00	3,300.00	3,300.00	0.00	NB
518 80 20 01 Medicare-IT Tech	905.38	651.35	0.00	0.00	0.00	0.00	
518 80 21 05 Retirement-IT Tech	8,200.59	5,791.00	0.00	0.00	0.00	0.00	
518 80 22 04 Medical/Life/LTD-IT Tech	20,391.10	12,576.65	0.00	0.00	0.00	0.00	
518 80 23 02 Labor & Industries-IT Tech	1,397.87	857.13	0.00	0.00	0.00	0.00	
518 80 24 00 Paid Family And Medical Leave IT Tech	101.76	96.99	0.00	0.00	0.00	0.00	
518 80 24 01 Paid Family And Medical Leave IT Tech	2.24	4.35	0.00	0.00	0.00	0.00	
518 80 28 00 HRA VEBA IT Tech	3,000.00	0.00	0.00	0.00	0.00	0.00	
<b>020 Personnel Benefits</b>	<b>182,544.47</b>	<b>185,706.68</b>	<b>175,153.28</b>	<b>170,225.89</b>	<b>189,845.00</b>	<b>250,300.00</b>	
514 23 31 00 Administrative Services Supplies	4,948.54	2,135.03	5,196.43	3,849.96	5,000.00	5,000.00	NC
514 23 32 00 Administrative Services Fuel Consumed	48.60	0.00	0.00	0.00	0.00	0.00	
517 90 31 00 Wellness Program Supplies	2,390.76	2,069.13	1,545.39	117.71	2,000.00	2,000.00	NC
518 10 30 00 Human Resources Supplies For Consumption	897.97	1,024.28	517.99	418.45	1,000.00	1,000.00	NC
518 80 30 00 Supplies For Consumption IT	2,889.70	211.46	1,640.65	516.08	2,500.00	2,500.00	
571 00 31 02 Liberty Lake Youth Commission	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
<b>030 Supplies</b>	<b>11,175.57</b>	<b>5,439.90</b>	<b>8,900.46</b>	<b>4,902.20</b>	<b>11,500.00</b>	<b>11,500.00</b>	
514 23 40 00 Unemployment Claims-Administrative Services	0.00	-72.48	0.00	0.00	0.00	0.00	
514 23 41 00 Administrative Services-Professional Services	98,870.02	101,329.68	114,272.83	102,991.49	110,000.00	160,000.00	Requesting transition to improved accounting and time-keeping software, additional \$50k, total \$75k; other costs include annual state audit costs 40k, bank fees 16k, agenda and meeting mgmt software 15k; various other HR, Contract support, etc.. \$13k kd
514 23 42 00 Administrative Services-Telephone,Internet,Postage	2,478.59	4,817.55	4,290.81	3,674.72	4,800.00	4,800.00	NC

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:02:06 Date: 10/22/2025  
Page: 3

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
514 23 43 00 Administrative Services Travel-Lodging,Meals,Mileage	2,463.87	3,323.65	4,193.25	3,775.98	7,500.00	10,000.00	Annual conferences for Municipal Clerks, GFOA, AWC and WFOA. 2.5k Placeholder for IT related conferences and trainings kd
514 23 49 01 Administrative Services-Dues,Subscriptions,Mbrshp	1,517.00	2,980.00	4,570.00	3,380.00	6,000.00	8,000.00	Annual memberships for WMCA, GFOA, AWC etc.. Placeholder for IT related memberships kd
517 90 41 00 Wellness Program-Professional Service	0.00	0.00	25.00	0.00	2,000.00	0.00	NB: moved to special events line item kd
518 10 40 00 Human Resources Services	6,467.77	11,439.79	6,592.95	11,137.64	12,000.00	12,000.00	NC
518 30 42 00 Central Services - Communications	11,381.69	21,964.98	19,386.02	15,917.55	18,000.00	20,000.00	
518 30 46 00 Central Services-Insurance	368,007.49	474,279.88	305,617.84	265,401.41	283,000.00	301,400.00	6.5% increase in WCIA premiums in 2026 kd
518 80 41 00 Information Technology Services	137,712.62	189,505.98	365,703.13	290,287.98	336,000.00	96,000.00	Transition away from onsite IT service. Keeping 24/7/365 network monitoring and subscriptions kd
518 80 42 00 Information Technology Services Telephone,Internet,Postage	937.90	516.60	431.69	548.54	600.00	600.00	
553 70 40 00 Pollution Control And Remediation	22,076.92	28,831.92	32,489.60	36,189.00	34,250.00	36,100.00	
554 30 41 00 Animal Services	12,499.32	12,117.24	12,480.72	10,671.10	13,175.00	13,950.00	
566 10 40 00 Alcoholism Treatment	4,605.44	3,772.80	2,844.00	968.03	0.00	0.00	
040 Services	669,018.63	854,807.59	872,897.84	744,943.44	827,325.00	662,850.00	
597 00 01 20 Transfer Out Restricted Reserve	300,000.00	0.00	0.00	0.00	0.00	0.00	
597 16 05 02 Transfer Out To Medical Reimbursement (Bridge) Fund	50,000.00	30,000.00	23,426.00	0.00	55,000.00	50,000.00	
597 19 00 04 Transfer Out To Underground Utility Fund	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	
597 19 00 05 Transfer Out To Building Contingency Fund	9,139.00	11,000.00	0.00	0.00	0.00	0.00	
597 50 03 19 Transfer Out Henry Rd Project	1,850,000.00	0.00	0.00	0.00	0.00	0.00	
597 72 00 01 Transfer Out To LLML Capital	19,295.00	0.00	0.00	0.00	2,442,728.00	0.00	NB
597 76 01 11 Transfer Out Parks & Art Fund	27,184.00	24,000.00	55,104.00	0.00	157,000.00	287,000.00	Transfer out for 2026 Parks and Arts projects, \$150k rolled over from 2025 kd
597 76 03 38 Transfer Out Trailhead Improvements Project Fund	750,000.00	1,700,000.00	0.00	0.00	500,000.00	0.00	NB
050 Intergovernmental Services and Other	3,030,618.00	1,790,000.00	103,530.00	0.00	3,179,728.00	362,000.00	
594 14 60 00 Finance Small_Attractive Items	0.00	852.36	808.30	0.00	2,000.00	2,000.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:02:06 Date: 10/22/2025  
Page: 4

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
594 14 64 00 Finance and IT-Furniture,Computers&Equip	5,397.81	3,437.77	15,477.65	27,887.52	12,000.00	12,000.00	
594 18 62 04 Central Services - New City Hall Design and Construction	0.00	0.00	0.00	0.00	0.00	2,500,000.00	Design and construction of new city hall at 23129 E Mission kd
594 18 62 06 Central Services - Dark Fiber Installation	0.00	0.00	0.00	0.00	0.00	250,000.00	Installation of dark fiber from new city hall building to other existing building kd
060 Capital Outlays	5,397.81	4,290.13	16,285.95	27,887.52	14,000.00	2,764,000.00	
591 14 70 00 Leases	2,843.00	1,351.00	1,755.93	1,277.04	0.00	1,800.00	
591 14 70 01 SBITA-Admin Services	0.00	0.00	0.00	0.00	3,800.00	3,800.00	
591 18 70 01 SBITA-Information Technology Services	0.00	0.00	0.00	0.00	48,000.00	12,000.00	Reduction of 3rd party IT service kd
591 76 70 01 Leasehold-Trailhead	0.00	0.00	0.00	1,400.00	6,500.00	6,500.00	NC
070 Debt Service	2,843.00	1,351.00	1,755.93	2,677.04	58,300.00	24,100.00	
514 Finance	4,330,920.91	3,289,823.37	1,614,038.95	1,386,939.89	4,802,228.00	4,860,750.00	

---

**Legal Services  
General Fund 001**

---

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Services & Charges	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	0%
<b>Legal Services Total</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>0%</b>

Notes

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

**Public Safety  
General Fund 001**

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Salaries & Wages	\$ 2,337,037	\$ 2,897,645	\$ 3,592,040	\$ 4,236,536	18%
Benefits	825,727	1,016,165	928,020	1,198,600	29%
Supplies	92,685	99,309	104,000	122,500	18%
Services & Charges	880,226	812,324	905,000	1,140,000	26%
Leases	32,506	38,119	95,500	100,000	5%
Capital Outlay	248,453	275,956	375,440	425,000	13%
<b>Police Department Total</b>	<b>\$ 4,416,634</b>	<b>\$ 5,139,518</b>	<b>\$ 6,000,000</b>	<b>\$ 7,222,636</b>	<b>20%</b>

Notes

**Salaries & Wages**

2026-2028 labor agreement signed in October. 1 additional officer requested for 2026.

**Supplies and Services**

Court and Jail services, Interlocal agmt. w/ County, annual risk management costs, memberships and trainings, uniforms, fuel, vehicle maintenance, and counsel for Civil Service Commission.

**Capital Outlay and Leases**

Includes fleet rotation of three vehicles, firearms and ammunition, K9 training program, annual subscriptions for Flock Safety Cameras and Axon equipment (noted as leases per audit requirements)

Position Summary	2023	2024	2025	2026	% Change
<u>Full Time</u>					
Chief of Police	1	1	1	1	0%
Police Records Clerk	1	0	0	0	0%
Evidence Custodian	1	2	2	2	0%
Crime Analyst	0	0	1	1	-
Police Officer	11	14	16	17	6%
Police Sergeant	4	4	4	4	0%
Lieutenant	0	1	2	2	-
Deputy Chief of Police	1	1	1	1	0%
Detective/Corporal/Investigator	4	4	4	4	0%
<b>Total FTE Positions</b>	<b>23</b>	<b>27</b>	<b>31</b>	<b>32</b>	<b>3%</b>
<u>Part Time</u>					
Office Assistant	0	0	0	0	
Civil Service Secretary/Chief Examiner	0	0	1	1	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:16:00 Date: 10/22/2025

Page: 1

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
521 10 10 00 Salaries & Wages-LLPD Clerk,Custodian, Crime Analyst and Civil Service Secretary	101,345.53	105,500.40	115,234.28	155,878.76	194,780.00	226,100.00	Increase attributed to Crime Analyst in line item. Corresponding reduction will occur in LLPD wages kd
521 10 10 01 Overtime-LLPD Clerk,Custodian	1,716.38	2,850.10	41.19	205.38	3,000.00	3,000.00	NC
521 22 10 11 Salaries & Wages-LLPD	1,543,734.81	2,073,215.22	2,641,254.97	2,393,809.22	3,214,520.00	3,780,600.00	Increase comprised of new CBA and leadership agmt's \$290k, additional FT commissioned officer \$100k, COLA+step increases \$115 kd
521 22 10 12 Police Overtime	112,962.22	155,471.20	141,114.09	173,314.15	179,740.00	226,836.00	OT targeted to be 6% of budgeted salaries kd
010 Salaries and Wages	1,759,758.94	2,337,036.92	2,897,644.53	2,723,207.51	3,592,040.00	4,236,536.00	
521 10 20 01 Medicare-LLPD Clerk,Custodian	1,455.97	1,553.06	1,662.99	2,245.27	1,840.00	2,600.00	
521 10 21 05 Retirement-LLPD Clerk,Custodian	13,094.48	13,326.99	14,626.41	19,866.18	15,300.00	22,000.00	
521 10 22 04 Medical/Life/LTD-LLPD Clerk,Custodian	14,497.03	11,403.76	3,700.38	12,350.24	4,500.00	16,000.00	Change in elected benefits in 2025 kd
521 10 23 02 Labor & Industries-LLPD Clerk,Custodian	471.11	452.71	530.70	645.48	600.00	600.00	
521 10 24 00 Paid Family And Medical Leave-LLPD Clerk,Custodian	163.17	232.62	241.91	383.12	300.00	350.00	
521 10 24 01 Paid Family And Medical Leave-LLPD Clerk,Custodian	2.76	6.22	0.09	0.15	0.00	0.00	
521 10 28 00 HRA VEBA-LLPD Clerk,Custodian	9,450.00	8,080.00	8,746.67	9,080.00	8,800.00	9,900.00	
521 22 20 01 Law Enforcement-Medicare	23,642.78	31,780.01	39,718.21	36,535.13	34,200.00	46,000.00	
521 22 21 05 Law Enforcement-Retirement	158,596.73	217,554.83	275,095.88	246,302.94	246,750.00	305,500.00	
521 22 22 04 Law Enforcement-Medical/Life/LTD	304,124.15	386,062.02	477,466.50	410,663.85	431,500.00	510,000.00	
521 22 23 02 Law Enforcement-Labor & Industries	47,867.17	52,645.64	74,592.59	87,540.41	58,800.00	121,000.00	
521 22 24 11 Paid Family And Medical Leave-Law Enforcement	0.00	6,021.05	5,454.21	5,808.39	4,500.00	6,800.00	
521 22 24 12 Paid Family And Medical LeaveOT-Law Enforcement	0.00	470.77	291.55	408.11	130.00	550.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:16:00 Date: 10/22/2025  
Page: 2

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
521 22 26 11 Uniforms-Duty & Reserv	34,431.18	37,387.76	42,037.29	53,900.13	44,000.00	48,400.00	10 % Increase. Considerations for budget requested in line items include: 1.Increase in uniform allowance in CBA. 2.Three (3) ballistic vests are due to be replaced. 3.Equipping one new hire with uniforms and equipment (Approximately \$5000).4.Potential to replace damaged uniforms and/or equipment as agreed CBA.5.Increase in costs of goods and services due to financial and governmental variables (e.g., tariffs inflation [3.2% estimate for 2026-source Visual Capitalist]. Example: According to our equipment supplier, Bunker Tactical, the costs of our ballistic vest supplied will increase by 5-7 percent according to the manufacturer.
521 22 28 09 HRA VEBA-Law Enforcement	56,000.00	58,750.00	71,999.99	87,450.00	76,800.00	108,900.00	
020 Personnel Benefits	663,796.53	825,727.44	1,016,165.37	973,179.40	928,020.00	1,198,600.00	
521 10 31 00 Law Enforcement Supplies	12,484.33	11,564.93	14,451.21	16,130.90	15,200.00	17,500.00	13% increase: Considerations for budget requested in line items include: 1.Additional personnel 2.Increase in costs of goods and services due to financial and governmental variables (e.g., tariffs inflation [3.2% estimate for 2026-source Visual Capitalist].
521 10 32 00 Law Enforcement Fuel Consumed	58,630.84	67,040.64	74,325.37	53,917.78	70,000.00	70,000.00	NC
521 10 35 00 Law Enforcement Small Tools & Minor Equipment	14,498.24	11,301.50	9,817.39	18,424.32	18,300.00	20,000.00	9% increase: Considerations for budget requested in line items include: 1.Additional personnel 2.Increase in costs of goods and services due to financial and governmental variables (e.g., tariffs inflation [3.2% estimate for 2026-source Visual Capitalist].
521 50 31 00 Facility - Supplies_Public Safety	103.80	2,777.88	714.97	2,466.55	500.00	15,000.00	Adjusted to account for separation of facility supplies by facility previously covered under Centralized Services_Supplies. BT
030 Supplies	85,717.21	92,684.95	99,308.94	90,939.55	104,000.00	122,500.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:16:00 Date: 10/22/2025

Page: 3

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
512 52 40 00 Contracted Court	85,737.36	118,146.57	167,569.57	106,791.77	120,000.00	180,000.00	Spokane County charges for services. Demand continues to increase kd
521 10 40 00 Sheriff (EMS Agreement)	273,382.70	288,060.75	235,847.86	244,176.12	260,000.00	340,000.00	31% Increase. Considerations of the budget requested are attributed to the following: 1.New World (system currently used) Project began in 2014, Went online in Fall 2016.2.Conversations began in 2021 about replacing New World LERMS with Axon Records. 3.In 2024, Hexagon was selected to replace New World CAD. 4.SREC will host and maintain. 5.CAD will be the same program for both Fire and Law. 6.Hexagon CAD Implementation Date is 1st or 2nd Quarter 2026.7.The agencies participating in the replacement: oEastern Washington University Police Department oCheney Police Department oKalispel Tribal Police Department oAirway Heights Police Department oSpokane County Sheriff's Department oSpokane Valley Police Department Note: Spokane Police Department declined participation.
521 10 40 01 Spokane County - Jail	128,493.74	233,304.69	144,626.08	41,855.20	200,000.00	180,000.00	10% decrease. Considerations of the budget requested are attributed to the following: 1.Four (4) year actual average for this line item is \$147,943.75, with 2023 having the highest actual (\$233,304.69) and 2021 having the lowest actual (\$85,350.60).
521 10 41 00 Law Enforcement-Professional Services	40,629.67	52,715.17	70,200.82	89,486.35	64,000.00	94,000.00	31% Increase. Consideration of the budget requested is attributed to the following: 1.Axon Service increase (i.e., addition of new body cameras and tasers for new hires).
521 10 42 00 Law Enforcement-Telephone,Internet,Postage	25,210.81	29,816.00	35,730.65	32,930.90	30,000.00	38,000.00	
521 10 43 00 Law Enforcement Travel-Lodging,Meals,Mileage	8,928.50	17,332.14	18,242.81	9,657.20	18,000.00	18,000.00	NC
521 10 46 00 Law Enforcement - Insurance	41,937.82	57,069.15	31,586.04	127,768.46	100,000.00	150,000.00	Increase proportion of annual premiums kd

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:16:00 Date: 10/22/2025  
Page: 4

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
521 10 48 00 Vehicle Maintenance	40,208.72	36,489.96	48,316.64	46,831.55	45,000.00	50,000.00	11% Increase. Considerations of the budget requested are attributed to the following: 1.Proposed purchase of three (3) new special purpose (patrol) vehicles as part of the current vehicle rotation plan.
521 10 49 00 Law Enforcement-Dues,Subscriptions,Mbrships,Registrations	19,695.70	22,679.14	30,699.63	21,712.24	35,000.00	35,000.00	NC
521 50 41 00 Facility - Professional Services_Public Safety	3,194.92	294.69	250.00	2,414.35	3,000.00	25,000.00	Updated to account for separation of facility services previously covered under Centralized Professional Services. Includes facility services i.e. HVAC, Fire Suppression, Generator, Janitorial. BT
521 50 47 00 Facility - Utilities_Public Safety	20,058.13	24,317.66	29,254.35	19,197.79	30,000.00	30,000.00	NC
040 Services	687,478.07	880,225.92	812,324.45	742,821.93	905,000.00	1,140,000.00	
594 21 60 01 Small_Attractive Items - Public Safety	0.00	8,561.76	-22,875.16	39,802.57	30,000.00	45,000.00	50% Increase. Considerations of the budget requested are attributed to the following: 1.Purchase of ammunition-Duty, practice, and monthly supply of ammunition based on CBA-\$15,000.2.Purchase of five (5) new patrol rifles. The purpose of the purchase is to continue the multi-year replacement of old rifles and to equipe incoming officers with rifles. Estimated expenditure \$15,000.3.40 Glock (G-17) 17 round magazines to help meet accreditation standards (i.e., no personal magazines used by officers in an official department capacity. 4.20 tactical weapons mounted lights for weapons currently absent a light, spares, and replacement of inoperative lights.

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:16:00 Date: 10/22/2025  
Page: 5

**001 General Fund**

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
594 21 64 02 Law Enforcement-Furniture,Computers&Equip	421,674.93	239,891.60	292,265.45	343,539.32	345,440.00	380,000.00	10% Increase. Considerations of the budget requested are attributed to the following: 1.Three (3) patrol vehicles to replace the three highest milage or ailing vehicles in the department's fleet as part of our agency's vehicle rotation/replacement plan, ensuring the agency has enough operational and reliable vehicles to assign incoming hires, and remain in compliance with requirements of Article 13-Police Take Home Vehicles concerning the City maintaining two (2) pool vehicles. Estimated expenditure-Approximately \$134,000-\$150,000 depending on year, make, and model availability (cost estimate based on current cost of vehicles on Washington Department of Enterprise Service Contract Automobile Request System [CARS]).2.Purchase and installation of police vehicle emergency equipment for three (3) new police vehicles. Estimated expenditure-\$100,000 (cost estimate based on current installation services with Racom and Spokane Sunscreen).3.Yearly payment of service for Flock LPR system. Expenditure-\$65,000. The approved funding for this service is marijuana tax revenue.4. Pre-planning for any additional items, equipment, or tools required for accreditation.5.Increase in costs of goods and services due to financial and governmental variables (e.g., tariffs inflation [3.2% estimate for 2026-source Visual Capitalist]).
594 21 64 03 Grant WASPC Radar/Antenna	0.00	0.00	6,566.16	0.00	0.00	0.00	NC
060 Capital Outlays	421,674.93	248,453.36	275,956.45	383,341.89	375,440.00	425,000.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:16:00 Date: 10/22/2025  
Page: 6

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
591 21 70 00 Leases-Law Enforcement Services	36,000.52	32,505.58	38,119.22	69,812.11	87,000.00	90,000.00	3 % Increase. Considerations of the budget requested are attributed to the following: 1.Pre-planning for any additional technology required for accreditation or improvement in current departmental technology (overall goal improve efficiency for goal of public safety).
591 21 70 01 SBITA-Law Enforcement Services	0.00	0.00	0.00	0.00	8,500.00	10,000.00	17 % Increase. Considerations of the budget requested are attributed to the following: 1.Pre-planning for any additional technology required for accreditation or improvement in current departmental technology (overall goal improve efficiency for goal of public safety).
070 Debt Service	36,000.52	32,505.58	38,119.22	69,812.11	95,500.00	100,000.00	
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
521 Law Enforcement	3,654,426.20	4,416,634.17	5,139,518.96	4,983,302.39	6,000,000.00	7,222,636.00	

**Community Development  
General Fund 001**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 595,299	\$ 740,624	\$ 938,590	\$ 1,010,700	8%
Benefits	228,438	319,832	337,061	412,130	22%
Supplies	4,673	6,770	8,800	10,400	18%
Services & Charges	330,095	526,508	626,600	532,700	-15%
Capital Outlay	91,974	9,482	7,000	8,000	14%
<b>Planning &amp; Building Services Total</b>	<b>\$ 1,250,479</b>	<b>\$ 1,603,216</b>	<b>\$ 1,918,051</b>	<b>\$ 1,973,930</b>	<b>3%</b>

**Notes**

Salaries & Wages 5.7% increase, 2% step.

Services & Charges Includes Parametrix Cost Recovery services, increase in other outside professional services as the City continues to expand. Ongoing climate resiliency and comprehensive planning activities carried over from 2025. GIS, software and licensing costs, credit card fees, trainings and travel.

<b>Position Summary</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>
<i>Full Time</i>					
Building Inspectors	2	3	3	3	0%
Director of Planning & Engineering	1	1	1	1	0%
Code Enforcement Officer	0	1	1	1	0%
City Engineer	1	1	1	1	0%
Senior Planner	1	1	1	1	0%
Associate Planner	0	1	1	1	0%
Project Manager (moved to Public Works)	1	0	0	0	-
Engineering Technician	1	0	0	0	-
PEBS Technician	2	2	2	2	0%
Administrative Assistant	0	1	1	1	0%
<b>Total FTE Positions</b>	<b>9</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0%</b>

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:20:54 Date: 10/22/2025

Page: 1

## 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
524 60 10 00 Salaries & Wages-Enforcement of Codes And Regulations	0.00	0.00	12,412.20	49,653.40	63,900.00	66,950.00	
524 60 10 01 Overtime-Enforcement of Codes And Regulations	0.00	0.00	0.00	0.00	500.00	500.00	Contingency, if needed.
558 50 10 00 Salaries & Wages-Building Permits/Plan Reviews	247,589.46	272,643.09	387,035.34	328,601.42	426,840.00	461,800.00	7.7% increase. Additional request for \$2/hr premium for Chief Plans Examiner once he achieves CBO certification. Conservatively recommend budgeting that for the last 6 months of 2026 = \$2k kd
558 50 10 01 Overtime-Building Permits/Plan Reviews	2,889.01	5,771.40	637.74	121.75	4,500.00	4,500.00	Contingency, if needed
558 60 10 00 Salaries & Wages-Planning	333,103.95	316,196.84	340,149.66	351,210.83	442,850.00	476,950.00	7.7% increase
558 60 10 01 Overtime-Planning	2,956.36	687.23	388.79	51.14	0.00	0.00	
010 Salaries and Wages	586,538.78	595,298.56	740,623.73	729,638.54	938,590.00	1,010,700.00	
524 60 20 01 Social Security & Medicare-Enforcement of Codes And Regulations	0.00	0.00	173.95	700.14	926.00	940.00	
524 60 21 05 Retirement-Enforcement of Codes And Regulations	0.00	0.00	1,580.18	6,330.81	8,145.00	8,200.00	
524 60 22 04 Medical/Life/LTD-Enforcement of Codes And Regulations	0.00	0.00	3,990.44	12,554.10	23,075.00	17,500.00	
524 60 23 02 Labor & Industires-Enforcement of Codes And Regulations	0.00	0.00	319.88	1,539.88	1,620.00	1,700.00	
524 60 24 00 Paid Family And Medical Leave-Enforcement of Codes And Regulations	0.00	0.00	26.19	123.15	140.00	140.00	
524 60 28 00 HRA VEBA-Enforcement of Codes And Regulations	0.00	0.00	533.33	3,300.00	3,300.00	3,300.00	
558 50 20 01 Medicare-Building Permits/Plan Reviews	3,595.69	6,034.45	5,653.95	4,665.07	6,400.00	6,800.00	
558 50 21 05 Retirement-Building Permits/Plan Reviews	31,666.92	31,142.60	49,105.78	40,904.23	48,800.00	54,500.00	
558 50 22 04 Medical/Life/LTD-Building Permits/Plan Reviews	40,037.71	50,896.97	92,418.54	68,253.60	79,850.00	106,000.00	
558 50 23 02 Labor & Industries-Building Permits/Plan Reviews	5,618.76	5,492.44	8,002.54	8,367.41	5,440.00	9,600.00	
558 50 24 00 Paid Family And Medical Leave-Building Permits/Plan Reviews	393.98	579.23	816.68	813.98	650.00	900.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:20:54 Date: 10/22/2025

Page: 2

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
558 50 24 01 Paid Family And Medical Leave-Building Permits/Plan Reviews	4.59	11.16	1.35	0.31	0.00	0.00	
558 50 28 00 HRA VEBA-Building Permits/Plan Reviews	12,666.67	13,000.00	22,666.66	28,997.50	22,400.00	36,300.00	
558 60 20 01 Medicare-Planning	4,780.46	4,512.82	4,841.16	4,995.20	4,800.00	5,200.00	
558 60 21 05 Retirement-Planning	42,713.31	39,407.26	43,417.92	44,665.61	44,500.00	56,000.00	
558 60 22 04 Medical/Life/LTD-Planning	65,764.92	59,675.73	69,651.49	66,482.77	65,000.00	82,000.00	
558 60 23 02 Labor & Industries-Planning	5,760.80	4,494.33	5,299.65	6,360.42	4,800.00	5,800.00	
558 60 24 00 Paid Family And Medical Leave-Planning	536.25	689.17	717.67	869.35	715.00	750.00	
558 60 24 01 Paid Family And Medical Leave OT	4.76	1.50	0.81	0.13	0.00	0.00	
558 60 28 00 HRA VEBA-Planning	11,250.00	12,500.00	10,613.33	6,678.00	16,500.00	16,500.00	
<b>020 Personnel Benefits</b>	<b>224,794.82</b>	<b>228,437.66</b>	<b>319,831.50</b>	<b>306,601.66</b>	<b>337,061.00</b>	<b>412,130.00</b>	
524 60 31 00 Protective Inspections Supplies	0.00	0.00	0.00	0.00	0.00	0.00	NB
558 50 31 00 CP&ED Supplies	2,767.40	2,273.88	4,128.92	2,820.96	5,600.00	6,600.00	Increase due to boot allowance for 5 people @\$200/person; includes new IBC Code books (2024 IBC is expected to be adopted next year)
558 50 32 00 CP&ED Fuel Consumed	4,084.15	2,208.79	2,640.59	2,844.94	2,800.00	3,400.00	Based on 2025 projected, adjusted for inflation
558 50 35 00 CP&ED Small Tools & Minor Equipment	611.62	190.13	0.00	47.62	400.00	400.00	NC
<b>030 Supplies</b>	<b>7,463.17</b>	<b>4,672.80</b>	<b>6,769.51</b>	<b>5,713.52</b>	<b>8,800.00</b>	<b>10,400.00</b>	
524 60 42 00 Protective Inspections - Telephone,Internet,Postage	0.00	0.00	0.00	0.00	0.00	0.00	NB
554 90 40 00 Other Environmnetal Services-Abatement 1412 Aladdin	277.70	0.00	0.00	0.00	0.00	0.00	NB
558 50 40 01 CP&ED Protective Inspection Outside Services	1,663.00	5.00	0.00	451.53	0.00	0.00	NB
558 50 40 02 CP&ED Plan Checking Outside Services	50,539.06	48,074.20	33,977.50	9,747.50	25,000.00	20,000.00	Cost Recovery: Expense = Revenue
558 50 40 03 CP&ED Building Permits Reimbursed Expenses	34,506.20	2,795.66	1,485.52	923.37	5,000.00	5,000.00	Cost Recovery: Expense = Revenue
558 50 40 04 CP&ED Cost Recovery All Other Categories	0.00	23,620.49	0.00	0.00	25,000.00	15,000.00	Cost Recovery: Expense = Revenue
558 50 41 00 CP&ED-Professional Services	95,524.83	216,723.11	288,112.15	48,813.84	130,000.00	130,000.00	NC- Includes records storage, credit card fees, 3rd party review fees, legal ads, printing services, etc.
558 50 42 00 CP&ED-Telephone,Internet,Postage	0.00	507.47	0.00	0.00	0.00	0.00	NB

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:20:54 Date: 10/22/2025  
Page: 3

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
558 50 43 00 CP&ED Travel-Lodging,Meals,Mileage	1.20	1,437.03	3,845.71	1,661.25	8,000.00	7,000.00	Travel for training for 11 people; includes vehicle allowance for Director
558 50 49 00 CP&ED-Dues,Subscriptions,Mbrships	21,595.62	29,804.74	66,869.73	28,536.50	60,000.00	45,000.00	Includes professional memberships, software licenses & subscriptions, trainings for 11 staff members
558 60 40 00 Professional Services PCPU	0.00	0.00	3,000.00	67,455.24	175,000.00	37,500.00	On-call support for Comp Plan Update; based on available grant funding.
558 60 40 01 Professional Services Climate Resiliency	0.00	0.00	96,704.95	110,958.90	120,000.00	240,000.00	Fully funded through Climate Planning Grant
558 60 40 05 Professional Services - Development Code Updates	0.00	0.00	23,930.25	80,739.90	70,000.00	25,000.00	Sign Code will be completed in 2025; Proposed 2026 is contingency for on-call support in the development code update.
558 60 42 00 Communications-Planning	4,620.91	5,701.78	8,582.49	6,182.53	8,600.00	8,200.00	Current monthly cost annualized with inflation factor.
558 60 46 00 Planning-Insurance	0.00	1,425.69	0.00	0.00	0.00	0.00	
040 Services	208,728.52	330,095.17	526,508.30	355,470.56	626,600.00	532,700.00	
594 58 64 00 CP&ED-Furniture,Computers&Equip	3,101.25	91,974.35	9,482.37	4,488.29	7,000.00	8,000.00	Computer replacements, monitors, etc.
060 Capital Outlays	3,101.25	91,974.35	9,482.37	4,488.29	7,000.00	8,000.00	
070 Debt Services	0.00	0.00	0.00	0.00			
558 Planning & Community Development	1,030,626.54	1,250,478.54	1,603,215.41	1,401,912.57	1,918,051.00	1,973,930.00	

**Municipal Library  
General Fund 001**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 331,152	\$ 370,534	\$ 411,725	\$ 444,050	8%
Benefits	147,746	152,916	158,750	170,750	8%
Supplies	77,448	77,683	97,300	110,900	14%
Services & Charges	57,121	61,952	64,950	80,950	25%
Capital Outlay	7,524	10,660	20,310	20,500	1%
<b>Municipal Library Total</b>	<b>\$ 620,991</b>	<b>\$ 673,745</b>	<b>\$ 753,035</b>	<b>\$ 827,150</b>	<b>10%</b>

Notes

**Salaries & Wages**                      5.7% increase, 2% step.

**Capital Outlay & Services**                      \$68k Annual digital subscriptions, book purchases and programming updates; \$12.5k for program supplies; \$10k professional services; \$7.5k for conferences and staff training; \$19k for various computer upgrades

<b>Position Summary</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>
<i>Full Time</i>					
Director of Library Services	1	1	1	1	
Librarian	1	1	1	1	
Library Associate	2	2	2	2	
<b>Total FTE Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0%</b>
<i>Part Time</i>					
Librarian	0	1	1	1	
Library Clerk	2	2	2	2	
Library Technician I	3	3	3	3	
<b>Total PT Positions</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0%</b>

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:24:50 Date: 10/22/2025

Page: 1

## 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
572 10 10 09 Library-Salaries & Wages	306,044.46	330,910.58	370,340.32	291,592.76	411,525.00	443,300.00	7.7% increase
572 10 10 11 Library-Overtime	984.60	240.95	193.79	483.43	200.00	750.00	
010 Salaries and Wages	307,029.06	331,151.53	370,534.11	292,076.19	411,725.00	444,050.00	
572 10 20 01 Library-Social Security & Medicare	5,318.22	5,909.14	6,360.52	5,085.49	6,100.00	6,500.00	
572 10 21 05 Library-Retirement	34,919.97	37,371.09	45,513.35	31,451.56	38,900.00	49,500.00	
572 10 22 04 Library-Medical/Life/LTD	69,630.32	81,106.74	75,896.99	58,916.89	84,800.00	84,800.00	
572 10 23 02 Library-Labor & Industries	1,691.20	2,485.78	2,865.36	1,688.94	2,800.00	2,800.00	
572 10 24 09 Paid Family And Medical Leave-Libraries	490.93	722.41	779.14	724.25	750.00	750.00	
572 10 24 11 Paid Family And Medical Leave-Libraries	1.58	0.52	0.41	1.26	0.00	0.00	
572 10 28 06 HRA VEBA-Libraries	25,400.00	20,150.00	21,500.00	23,400.00	25,400.00	26,400.00	
020 Personnel Benefits	137,452.22	147,745.68	152,915.77	121,268.39	158,750.00	170,750.00	
572 10 31 00 Library Supplies	13,734.61	14,123.28	13,391.69	12,428.98	18,500.00	18,500.00	NC
572 10 31 05 Children & Adult Prgrm Supplies	7,017.69	9,670.13	9,842.45	7,722.35	12,500.00	12,500.00	NC
572 10 32 00 Library Fuel Consumed	0.00	0.00	0.00	140.95	300.00	400.00	Small increase
572 20 34 06 Library Books & Other Materials	47,332.29	53,650.28	53,003.69	44,409.87	66,000.00	67,500.00	WA Anytime Increase
572 50 31 00 Facilities - Supplies_Library	0.00	4.65	1,445.30	0.00	0.00	12,000.00	Adjusted to account for separation of facility supplies from the Centralized Supplies budget line item. BT
030 Supplies	68,084.59	77,448.34	77,683.13	64,702.15	97,300.00	110,900.00	
572 10 41 00 Library-Professional Services	8,655.75	7,626.25	9,291.25	11,898.97	9,750.00	9,750.00	NC
572 10 41 01 Software Maint/data Ba	12,476.58	17,378.93	17,234.23	14,883.85	15,700.00	16,700.00	Adding email newsletter platform
572 10 42 00 Library-Telephone,Internet,Postage	6,810.70	6,591.42	6,321.41	5,776.52	7,500.00	7,500.00	NC
572 10 43 00 Library Travel-Lodging,Meals,Mileage	3,394.55	5,617.99	3,764.88	4,839.04	7,000.00	7,500.00	Small increase
572 10 43 01 Library Services and Technology Act Grant Travel	504.30	0.00	0.00	0.00	0.00	0.00	
572 10 49 00 Library-Dues,Subscriptions,Mbrships	3,799.08	6,302.50	9,186.38	8,110.74	9,000.00	9,000.00	NC
572 40 49 00 Library-Trainings	420.00	1,090.00	1,108.96	2,952.94	3,000.00	4,000.00	Additional training module for staff
572 50 41 00 Facility - Professional Services_Library	0.00	0.00	0.00	0.00	0.00	15,000.00	Adjusted to account for separation in the Centralized Professional services line time. Includes facility services; HVAC, Fire Suppression, Janitorial, etc. BT
572 50 47 00 Facility - Utilities_Library	9,477.31	12,513.70	15,044.62	10,003.35	13,000.00	11,500.00	Moving Legacy Church utilities to central services line item kd

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:24:50 Date: 10/22/2025  
Page: 2

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
040 Services	45,538.27	57,120.79	61,951.73	58,465.41	64,950.00	80,950.00	
594 72 60 00 Small_Attractive Items - Library	0.00	0.00	0.00	0.00	0.00	1,500.00	NC
594 72 64 00 Capital Expenditures/Expenses-Libraries	700,309.96	7,523.88	10,660.45	10,694.35	20,310.00	19,000.00	Laptop Charging cart, 5 chromebooks, replace employee pcs, replace patron pcs, self check upgrade
060 Capital Outlays	700,309.96	7,523.88	10,660.45	10,694.35	20,310.00	20,500.00	
090 Interfund Payments for Services	0.00	0.00	0.00	0.00			
572 Libraries	1,258,414.10	620,990.22	673,745.19	547,206.49	753,035.00	827,150.00	

**Parks Maintenance & Operations  
General Fund 001**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 1,121,223	\$ 1,356,093	\$ 1,542,240	\$ 1,605,400	4%
Benefits	441,576	511,089	507,710	579,570	14%
Supplies	161,246	218,703	204,950	207,750	1%
Services & Charges	315,170	339,138	361,800	434,620	20%
Capital Outlay	244,682	713,730	409,950	727,000	77%
<b>Parks Total</b>	<b>\$ 2,283,897</b>	<b>\$ 3,138,753</b>	<b>\$ 3,026,650</b>	<b>\$ 3,554,340</b>	<b>17%</b>

**Notes**

**Salaries & Wages**

5.7% increase, 2% step; minor changes to allocations between Public Works

**Supplies**

Primary reduction splitting supplies between various departments, support for annual events and various improvements at parks and arboretum. Inclusion of horticulture supplies

**Services**

Major increase in budgeted expense for expanded July 4 festivities celebrating City & US milestones (one-time expense); support for new winter event; transitioned to 3rd party janitorial

**Capital Outlay**

CFP projects PF-3,19,21; various CFP equipment purchases

<b>Position Summary</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>
<u>Full Time</u>					
Operations & Maintenance Director	1	1	1	1	0%
Parks Superintendent	0	1	1	1	0%
Recreation Coordinator	0	1	1	1	0%
Section Leads	6	4	5	5	0%
Park Facilities Maintenance	19	8	10	10	0%
Equipment Maint Tech	0	1	1	1	0%
<b>Total FTE Positions</b>	<b>26</b>	<b>16</b>	<b>19</b>	<b>19</b>	<b>0%</b>
<u>Part Time</u>					
Park Facilities Maintenance	1	0	0	0	
Park Maintenance Seasonal	10	6	4	4	0%

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:29:13 Date: 10/22/2025

Page: 1

## 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
518 30 10 00 Salaries & Wages-Janitorial/Building Services	70,626.02	140,103.15	97,109.09	87,963.62	159,840.00	109,800.00	Reallocation of existing staff to park facilities kd
518 30 10 01 Overtime-Janitorial/Building Services	973.00	1,711.59	7,113.87	1,607.17	2,000.00	2,000.00	NC
571 00 10 00 Recreational Activities Salaries&Wages	0.00	0.00	56,804.78	60,361.33	73,600.00	79,300.00	
571 00 10 01 Recreational Activities Overtime	0.00	0.00	1,389.02	1,620.71	2,500.00	2,500.00	NC. JC
576 80 10 02 Parks-Overtime	10,806.23	9,873.36	9,806.64	11,870.29	6,500.00	13,000.00	
576 80 10 03 Salaries & Wages-Parks	824,343.18	969,534.85	1,183,869.48	1,103,799.13	1,297,800.00	1,398,800.00	7.7% increase
010 Salaries and Wages	906,748.43	1,121,222.95	1,356,092.88	1,267,222.25	1,542,240.00	1,605,400.00	
518 30 20 01 Social Security & Medicare-Janitorial/Building Services	1,029.06	2,033.79	1,506.33	1,290.69	2,320.00	1,750.00	
518 30 21 05 Retirement-Janitorial/Building Services	8,922.85	17,614.98	13,073.17	11,344.45	20,380.00	15,000.00	
518 30 22 04 Medical/Life/LTD-Janitorial/Building Services	6,222.84	16,661.33	3,976.61	5,363.39	5,000.00	6,000.00	
518 30 23 02 Labor & Industries-Janitorial/Building Services	2,000.96	3,813.77	2,669.45	2,294.23	2,000.00	2,000.00	
518 30 24 00 Paid Family And Medical Leave-Janitorial/Building Services	113.42	305.41	204.86	214.89	100.00	220.00	
518 30 24 01 Paid Family And Medical Leave-Janitorial/Building ServicesOT	1.55	3.74	15.03	4.04	0.00	0.00	
518 30 28 00 HRA VEBA	2,666.67	15,623.33	13,480.00	13,580.00	13,480.00	13,200.00	
571 00 20 01 Recreational Activities Social Security&Medicare	0.00	0.00	815.44	870.20	640.00	930.00	
571 00 21 05 Recreational Activities Retirement	0.00	0.00	7,369.26	7,822.09	5,900.00	8,800.00	
571 00 22 04 Recreational Activities Medical/Life/LTD	0.00	0.00	18,415.52	17,558.75	14,680.00	20,400.00	
571 00 23 02 Recreational Activities Labor & Industries	0.00	0.00	1,216.45	1,459.50	640.00	1,650.00	
571 00 24 00 Recreational Activities Paid Family And Medical	0.00	0.00	119.86	149.80	70.00	170.00	
571 00 24 01 Recreational Activities Paid Family And Medical-OT	0.00	0.00	2.94	4.25	0.00	0.00	
571 00 28 00 Recreational Activities HRA VEBA	0.00	0.00	2,400.00	0.00	3,200.00	3,300.00	
576 80 20 01 Parks-Social Security & Medicare	12,394.02	14,680.11	17,661.93	16,267.24	16,500.00	18,600.00	
576 80 21 05 Parks-Retirement	103,938.56	121,996.61	147,607.43	138,545.49	138,500.00	164,500.00	
576 80 22 04 Parks-Medical/Life/LTD	122,197.82	167,729.86	178,033.32	174,468.06	185,700.00	199,500.00	
576 80 23 02 Parks-Labor & Industries	25,008.96	25,999.19	32,325.64	35,810.68	28,600.00	41,400.00	
576 80 24 02 Parks-Paid Family And Medical Leave OT	17.36	21.53	20.68	27.80	0.00	0.00	
576 80 24 03 Parks-Paid Family And Medical Leave	1,325.51	2,126.91	2,495.53	2,730.03	2,800.00	2,950.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:29:13 Date: 10/22/2025  
Page: 2

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
576 80 28 06 HRA VEBA	60,930.00	52,965.00	67,680.00	68,750.00	67,200.00	79,200.00	
020 Personnel Benefits	346,769.58	441,575.56	511,089.45	498,555.58	507,710.00	579,570.00	
518 30 31 00 Facility - Central Supplies	39,137.44	54,314.49	78,051.14	44,119.60	75,000.00	15,000.00	Reduced to account for creating budget line items for each facility. bt
518 30 31 10 Facility - Supplies_City Hall	0.00	0.00	0.00	0.00	0.00	15,000.00	New line item to account for separation of facility supplies from Centralized Services Supply. BT
518 30 32 00 Central Services Fuel Consumed	2,944.11	1,486.07	3,509.55	3,631.37	2,800.00	3,800.00	
553 60 31 00 Weed Control Supplies	0.00	1,359.20	160.29	0.00	1,000.00	1,000.00	
553 60 31 30 Centennial Trail Weed Control Supplies	0.00	0.00	0.00	0.00	250.00	250.00	
571 00 31 00 Recreational Activities Supplies	138.06	80.56	661.10	664.30	4,000.00	4,000.00	Not decreasing even though little usage in 2025. Anticipating an increase in staff lead recreation programming for 2026 so leaving at No Change. JC
571 00 31 04 Special Events Supplies	5,781.44	10,901.49	9,041.96	22,896.28	11,000.00	30,000.00	Increase will include additional supplies for existing and new events and equipment for events; the addition of the City birthday; the addition of a winter event/festival; moving the WinterGlow sponsorship of \$12k from Professional Services to Events Supplies. Will deduct \$12k from Prof. Serv. line item. JC
571 00 32 00 Recreational Activities Fuel	0.00	0.00	0.00	0.00	500.00	500.00	NC. Anticipating more usage in 2026. JC
576 80 30 01 Parks - Horticulture Supplies	0.00	0.00	0.00	0.00	0.00	7,500.00	New line item for Horticulture supplies utilized in parks. BT
576 80 31 01 Parks Supplies	40,367.37	40,105.93	51,234.71	56,538.12	50,000.00	55,000.00	\$5000 increase for arboretum hillside improvements. JC
576 80 31 15 Ballfields Supplies	14,018.50	11,623.92	13,197.91	13,726.65	12,000.00	20,000.00	Increase by \$8k to replace wooden baseball benches and bleachers with aluminum benches/bleachers. JC
576 80 31 25 Pavillion Park Supplies	9,617.61	10,344.96	19,469.63	13,908.53	12,000.00	12,000.00	NC
576 80 31 35 Town Square Supplies	1,937.31	2,442.78	2,172.30	2,842.71	2,500.00	2,500.00	NC. JC
576 80 31 45 Orchard Park Supplies	16,259.98	15,015.17	13,420.34	18,400.15	15,000.00	16,500.00	Add \$1500 due to increase in mainline irrigation breaks and repairs in 2025. JC
576 80 31 55 Rocky Hill Park Supplies	5,174.97	4,398.85	9,075.30	15,820.53	6,000.00	8,000.00	Adding \$2000 due to increase in wear and tear and damage to playground equipment. Five incidents of broken playground amenities that were addressed and repaired in 2025. JC

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:29:13 Date: 10/22/2025

Page: 3

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
576 80 31 65 Centennial Trail Supplies	302.22	186.64	1,477.92	823.09	1,500.00	3,000.00	Add \$1500 due to additional park amenities/restroom added by Greenstone in 2025. JC
576 80 32 00 Parks Fuel Consumed	10,455.13	6,804.58	11,804.67	12,523.35	9,000.00	11,000.00	Increasing due to anticipated usage by end of 2025. JC
576 80 32 15 Ballfields Fuel Consumed	0.00	0.00	1,905.17	1,873.76	1,200.00	1,200.00	NC. Removing ballfields game prep for 2026. JC
576 80 32 45 Orchard Park Fuel Consumed	1,247.03	2,181.48	3,521.20	2,070.40	1,000.00	1,500.00	Accounting for anticipated usage by end of 2025. JC
576 90 30 00 Other Park Facilities-Trails Supplies	0.00	0.00	0.00	0.00	200.00	0.00	NB
030 Supplies	147,381.17	161,246.12	218,703.19	209,838.84	204,950.00	207,750.00	
518 30 41 00 Central Services-Professional Services	36,347.24	74,977.72	85,199.95	115,992.08	75,000.00	75,000.00	NC
518 30 41 10 Facility - Professional Services_City Hall	0.00	0.00	0.00	0.00	0.00	15,000.00	Moved from Centralized Services-Professional Services. Accounts for City Hall facility services i.e. HVAC, janitorial, fire suppression. BT
518 30 47 00 Facility - Utilities_City Hall	23,220.48	27,574.83	31,896.57	26,661.53	27,000.00	33,500.00	Updated to account for rising utility costs. BT
553 60 41 00 Weed Control Professional Services	0.00	4,573.80	5,341.02	51.50	500.00	500.00	
571 00 41 00 Recreational Activities Professional Services	0.00	716.67	2,486.90	11,752.82	20,000.00	27,000.00	Increase by \$7k due to new recreation programming structure in 2026. Agreements will be put in place where the city receipts all funds from programming and issues the 80% to the vendor. This will be new and different in 2026. JC

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:29:13 Date: 10/22/2025  
Page: 4

## 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
571 00 41 05 Special Events Professional Services	80,090.97	70,224.55	67,218.08	76,845.73	86,500.00	110,000.00	Increase in entertainment, services, programming for city events, including new events such as the City birthday and the new winter event. The main added expenditure is coming from the new increase in the fireworks/drone show which may largely be a one-time expense for the special July 4 event. \$6k has been moved to Business and Community support line item to support non-profit co-sponsors with annual events. \$12k removed from this line item and moved to Special Events supplies line to account for loss of WinterGlow and addition of city winter event. JC
571 00 41 07 Special Events Business & Community Support	2,858.72	3,406.28	5,608.50	1,266.67	0.00	6,000.00	Moved \$6000 out of Special Events Prof. Services line and shifted to this one. These expenditures are specifically supporting non-profit co-sponsors of annual events. JC
571 00 47 00 Special Events Utilities-Elec/Gas,Wtr/Swr,Trsh	0.00	0.00	0.00	2,329.34	4,500.00	4,500.00	NC. JC
571 00 49 00 Recreational Activities-Membership,Dues,Subscriptions,Communication,Travel	0.00	0.00	0.00	0.00	0.00	1,700.00	Adding annual WFEA conference and meetings/membership; WRPA dues and annual meeting. JC
571 80 43 00 Recreational Activities-Loding, Meals, Mileage	0.00	0.00	0.00	0.00	0.00	1,200.00	For travel expenses to WRPA and WFEA meetings and conferences. JC
576 80 41 00 Parks-Professional Services	30,359.08	31,601.70	27,343.97	32,226.77	52,600.00	30,000.00	Decrease due to anticipated usage by end of 2025 and historical usage. JC
576 80 41 01 Unemployment Claims-Parks	11,052.00	0.00	17.10	4,225.43	5,000.00	5,000.00	
576 80 41 15 Ballfields-Professional Services	2,792.46	2,673.20	3,081.67	1,036.61	3,000.00	3,000.00	No change. JC
576 80 41 25 Pavillion Park-Professional Services	5,695.57	12,814.25	11,472.39	6,228.49	12,000.00	12,000.00	NC. JC
576 80 41 35 Town Square-Professional Services	1,742.51	2,398.24	1,501.23	1,089.34	2,000.00	4,000.00	
576 80 41 45 Orchard Park-Professional Services	11,677.21	5,973.22	4,703.39	6,324.32	7,000.00	7,000.00	NC. JC
576 80 41 55 Rocky Hill Park-Professional Services	6,569.83	5,232.50	1,732.95	6,526.73	6,000.00	6,000.00	NC. JC
576 80 41 65 Centennial Trail Professional Services	631.62	696.96	1,109.78	3,409.12	700.00	4,000.00	Increasing to accommodate annual EcoCounter fee and winter restroom rental. JC
576 80 42 00 Parks-Telephone,Internet,Postage	7,808.17	10,112.03	12,345.95	8,042.45	8,000.00	12,000.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:29:13 Date: 10/22/2025  
Page: 5

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
576 80 42 15 Ballfields-Telephone,Internet,Postage	1,020.00	85.00	0.00	0.00	0.00	720.00	Working to add correct expenditures to this line item. JC
576 80 42 35 Town Square-Telephone,Internet,Postage	0.00	850.00	1,020.00	850.00	800.00	800.00	NC. JC
576 80 42 45 Orchard Park-Telephone,Internet,Postage	1,020.00	1,659.53	1,500.48	1,210.36	1,200.00	1,200.00	NC. JC
576 80 42 55 Rocky Hill Park-Telephone,Internet,Postage	1,020.00	1,020.00	1,020.00	835.00	1,000.00	1,000.00	NC. JC
576 80 43 00 Parks Travel-Lodging,Meals,Mileage	0.00	0.00	2,526.11	996.91	3,000.00	3,000.00	NC. JC
576 80 47 01 Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	1,223.10	2,016.65	1,538.34	83.89	1,500.00	1,500.00	NC. JC
576 80 47 15 Ballfields Utilities-Elec/Gas,Wtr/Swr,Trsh	2,102.59	2,169.83	2,538.94	2,010.56	2,000.00	2,500.00	
576 80 47 25 Pavillion Park Utilities-Elec/Gas,Wtr/Swr,Trsh	9,382.68	10,405.15	10,676.33	6,853.76	8,000.00	11,000.00	
576 80 47 35 Town Square Utilities-Elec/Gas,Wtr/Swr,Trsh	5,075.80	7,114.24	5,415.00	4,767.66	3,500.00	5,500.00	Accounting for slight increases in irrigation and power. JC
576 80 47 45 Orchard Park Utilities-Elec/Gas,Wtr/Swr,Trsh	14,378.67	16,802.04	26,631.25	20,344.00	16,000.00	24,000.00	Increase to accommodate usage trend
576 80 47 55 Rocky Hill Park Utilities-Elec/Gas,Wtr/Swr,Trsh	10,910.04	14,939.06	18,200.23	14,870.26	10,000.00	20,000.00	Increase to accommodate usage trend
576 80 49 01 Parks-Registration Fees,Mbrships	2,337.14	5,132.23	7,012.24	5,352.62	5,000.00	6,000.00	
040 Services	269,315.88	315,169.68	339,138.37	362,183.95	361,800.00	645,620.00	
594 18 60 02 Small_Attractive Items - Central Services	0.00	0.00	8,132.10	1,753.43	3,000.00	8,000.00	
594 18 62 00 Central Services - Buildings & Structures	13,297.13	35,620.00	161,606.58	0.00	0.00	75,000.00	CFP PF-3 PD facility improvements kd
594 18 62 03 Central Services - City Hall Parking Lot Reconfiguration	0.00	0.00	24,089.00	0.00	0.00	0.00	
594 18 64 00 Central Services-Furniture,Computers&Equip	24,765.62	73,202.98	25,185.75	28,446.52	25,000.00	38,000.00	
594 76 60 06 Small_Attractive Items - Parks	0.00	694.59	3,871.47	4,272.76	2,500.00	4,000.00	Increase to accommodate anticipated usage in 2025 by end of year. JC
594 76 63 01 Parks-Other Improvements	28,952.84	-627.38	0.00	10,900.00	24,000.00	85,000.00	CFP PF-21 Camera upgrades at all parks kd
594 76 63 05 Arboretum-Other Improvements	0.00	0.00	14,715.00	0.00	0.00	0.00	
594 76 63 06 Pavillion Park - Other Improvements	0.00	30,018.07	112,257.44	0.00	0.00	0.00	CFP PF-6 pushed to out year
594 76 63 07 Rocky Hill - Other Improvements	0.00	25.00	134,049.32	0.00	0.00	11,000.00	Replace inground sprinkler system; seal coat and restripe parking lot

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:29:13 Date: 10/22/2025  
Page: 6

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
594 76 63 12 Orchard Park-Capital Expenditures/Expenses	42,624.50	0.00	0.00	0.00	0.00	250,000.00	CFP PF-19 tennis court resurfacing, concrete parking pad, fencing kd
594 76 64 01 Parks-Furniture,Computers&Equip	105,672.45	105,749.01	229,823.57	420,966.24	355,450.00	256,000.00	CFP equipment items ET5, 8, 11, 12, 13, 15, 16, 17
060 Capital Outlays	215,312.54	244,682.27	713,730.23	466,338.95	409,950.00	727,000.00	
576 Park Facilities	1,885,527.60	2,283,896.58	3,138,754.12	2,804,139.57	3,026,650.00	3,554,340.00	

# All Other Funds

## 2026



**Public Works - Street Operations  
Fund 110**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 246,093	\$ 221,617	\$ 300,700	\$ 339,100	13%
Benefits	111,546	110,858	126,130	155,320	23%
Supplies	187,279	166,472	250,000	276,500	11%
Services & Charges	275,174	368,952	439,600	368,000	-16%
Leases	79,191	86,476	105,100	105,100	0%
Capital Outlay	331,476	59,216	22,972	150,000	553%
Other Financing Uses, Transfer - Out	-	200,000	500,000	-	-
<b>Street Fund Total Uses</b>	<b>\$ 1,230,759</b>	<b>\$ 1,213,591</b>	<b>\$ 1,744,502</b>	<b>\$ 1,394,020</b>	<b>-20%</b>

Notes

**Salaries & Wages** 5.7% increase, 2% step. Inclusion of Streets Maintenance II position

**Supplies & Services** \$130k for snow and ice control supplies; \$60k insurance; \$40k signal maintenance; Overall increase in supplies and reduction of services due to transition to more work done in house.

**Leases** Heavy equipment lease annual payments

**Capital Outlay** Housed in Fund 312 Streets Capital

**Transfers Out** \$300k transfer to Streets Capital planned for 2025. Funds surplus to operational needs, if available, will be transferred to Streets Capital Fund in out years.

<b>Position Summary</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Change</b>
<i>Full Time</i>					
Public Works Director	0	1	1	1	0%
Project Manager	0	1	1	1	0%
Engineering Tech	0	0	1	1	0%
Section Leads	0	0	3	3	0%
Public Works Maintenance I & II	0	0	9	9	0%
<b>Total FTE Positions</b>	<b>0</b>	<b>2</b>	<b>15</b>	<b>15</b>	<b>0%</b>

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:35:44 Date: 10/22/2025

Page: 1

### 110 Street Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
308 51 01 10 Beginning Assigned Cash And Investments	476,317.84	389,104.74	443,049.96	871,096.70	920,000.00	450,000.00	Large transfer to streets capital fund in 2025 kd
308 Beginning Balances	476,317.84	389,104.74	443,049.96	871,096.70	920,000.00	450,000.00	
313 21 00 00 Public Transportation Systems Sales and Use Tax	0.00	0.00	480,173.07	601,071.42	830,000.00	870,000.00	Transportation benefit district sales tax kd
316 41 01 10 Electric Utility Tax	438,517.82	483,397.12	440,096.15	0.00	0.00	0.00	
316 43 01 10 Gas Utility Tax	135,540.41	180,670.68	162,283.09	0.00	0.00	0.00	
316 45 01 10 Garbage/Solid Waste Utility Tax	90,341.10	99,598.67	81,626.79	356.70	0.00	0.00	
316 46 01 10 Cable Utility Tax	97,711.45	97,172.16	65,796.06	0.00	0.00	0.00	
316 47 01 10 Cellular/Pager/Telephone Utility Tax	152,920.87	156,691.33	121,295.02	373.45	0.00	0.00	
310 Taxes	915,031.65	1,017,529.96	1,351,270.18	601,801.57	830,000.00	870,000.00	
336 00 71 00 Multimodal Transportation	16,437.56	16,711.16	16,858.31	13,170.15	16,900.00	17,600.00	State shared revenue kd
336 00 87 00 Gas Tax - Streets	234,255.88	238,303.77	232,756.85	175,707.36	242,850.00	258,000.00	State shared revenue from gas tax kd
330 Intergovernmental Revenues	250,693.44	255,014.93	249,615.16	188,877.51	259,750.00	275,600.00	
369 91 01 10 Other Miscellaneous Revenue	615.76	0.00	2,873.22	539.55	0.00	0.00	
360 Miscellaneous Revenue	615.76	0.00	2,873.22	539.55	0.00	0.00	
361 11 01 10 Investment Interest	7,556.95	12,150.75	23,098.46	25,830.51	15,000.00	10,000.00	Cash transfer to streets capital will reduce earning potential kd
361 Investment Interest	7,556.95	12,150.75	23,098.46	25,830.51	15,000.00	10,000.00	
395 20 01 10 Compensation For Loss/Impairment Of Capital Assets	16,750.10	0.00	14,781.58	0.00	0.00	0.00	
390 Other Revenues	16,750.10	0.00	14,781.58	0.00	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>1,666,965.74</b>	<b>1,673,800.38</b>	<b>2,084,688.56</b>	<b>1,688,145.84</b>	<b>2,024,750.00</b>	<b>1,605,600.00</b>	

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:35:44 Date: 10/22/2025

Page: 2

## 110 Street Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
518 30 41 20 Facility - Professional Services_Public Works	0.00	0.00	0.00	0.00	0.00	10,000.00	New line time to account for facility services at PW Bldg. HVAC, Fire Suppression, etc. BT
518 30 31 20 Facility - Supplies_Public Works	0.00	0.00	0.00	0.00	0.00	10,000.00	New line item for facility supplies at PW bldg. BT
030 Supplies	0.00	0.00	0.00	0.00		10,000.00	
518 30 47 20 Facility - Utilites_Public Works	0.00	0.00	0.00	0.00	0.00	25,000.00	New line item to account for water, sewer, electricity, garbage at PW facility. NC to amount. BT
040 Services	0.00	0.00	0.00	0.00		25,000.00	
518 Centralized Services	0.00	0.00	0.00	0.00	0.00	45,000.00	
542 90 10 05 Streets - Overtime	9,097.20	7,897.72	4,299.07	6,059.30	8,000.00	12,000.00	
542 90 10 06 Streets - Salaries & Wages	220,595.96	238,194.96	217,318.33	227,629.26	292,700.00	327,100.00	7.7% increase plus inclusion of streets II worker premium kd
010 Salaries and Wages	229,693.16	246,092.68	221,617.40	233,688.56	300,700.00	339,100.00	
542 90 20 01 Streets - Medicare	3,247.75	3,628.74	3,131.25	3,306.46	4,420.00	4,700.00	
542 90 21 05 Streets - Retirement	28,505.44	30,848.62	27,865.56	29,169.63	33,940.00	41,500.00	
542 90 22 04 Streets - Medical/Life/LTD	53,719.54	58,578.35	57,563.40	50,672.67	68,500.00	79,800.00	
542 90 23 02 Streets - Labor & Industries	7,340.16	7,151.25	6,180.69	7,223.35	6,800.00	8,800.00	
542 90 24 05 Streets OT - Paid Family And Medical Leave	14.64	17.19	9.06	15.84	20.00	20.00	
542 90 24 06 Streets - Paid Family And Medical Leave	353.32	522.34	458.51	565.41	450.00	700.00	
542 90 28 06 HRA VEBA	13,025.00	10,800.00	15,649.99	12,925.00	12,000.00	19,800.00	
020 Personnel Benefits	106,205.85	111,546.49	110,858.46	103,878.36	126,130.00	155,320.00	
542 30 31 00 Roadway - Supplies	8,977.20	19,523.72	9,328.45	9,690.06	10,000.00	12,000.00	Increase to account for additional work being completed in-house.
542 30 31 01 Roadway - Supplies_Striping	2,764.83	1,364.65	836.22	4,998.13	5,000.00	5,000.00	NC
542 64 31 00 Traffic Control Devices - Supplies	3,598.17	16,661.81	10,135.16	11,716.23	12,000.00	20,000.00	Increase to replace additional street signage that requires replacement due to code updates and condition.
542 66 31 00 Snow And Ice Control - Supplies	89,697.12	60,737.39	51,164.41	70,929.08	130,000.00	130,000.00	NC
542 66 32 00 Snow And Ice Control - Fuel	6,599.01	1,124.95	2,154.98	1,596.56	6,500.00	6,500.00	NC

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:35:44 Date: 10/22/2025

Page: 3

### 110 Street Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
542 70 31 01 Roadside - Supplies	17,333.05	20,372.24	36,903.18	39,255.09	30,000.00	35,000.00	Increase to account for additional in-house work
542 70 31 02 Roadside - Horticulture Supplies	0.00	0.00	0.00	0.00	0.00	7,500.00	New line item to account for Horticulture Supplies. BT
542 70 32 00 Roadside - Fuel	0.00	4,695.55	7,990.55	8,516.85	6,500.00	8,000.00	Increase to for additional in-house work and rising historic usage rates.
542 90 31 00 Maint Admin & Overhead - Supplies	62,182.60	46,600.34	34,537.56	32,135.29	35,000.00	35,000.00	NC
542 90 32 00 Maint Admin & Overhead - Fuel	21,849.65	14,564.85	12,505.34	14,283.95	14,000.00	15,000.00	Increase for alignment with historic usage and fuel costs associated with additional in-house work.
553 60 31 10 Weed Control - Supplies	631.18	1,633.89	916.54	1,399.54	1,000.00	2,500.00	Increase for additional weed control efforts in-house.
030 Supplies	213,632.81	187,279.39	166,472.39	194,520.78	250,000.00	276,500.00	
542 30 41 01 Roadway - Professional Services	21,279.11	34,058.61	52,670.07	26,944.76	60,000.00	40,000.00	Decrease to account for addiitonal work being completed in-house. Includes \$10K moving forward to fund portion of City Logix Software included in the pavement master plan completed in 2025.
542 30 47 01 Roadway - Utility Services_Irrigation	2,097.63	2,326.26	3,502.74	2,128.50	2,000.00	3,000.00	Increase to account for rising utility costs and historic usage rates.
542 30 48 06 Roadway - Striping	1,310.39	3,004.74	2,496.10	0.00	5,000.00	5,000.00	NC
542 63 47 00 Street Lighting - Utility Services_Electricity	59,838.03	79,530.27	93,095.90	68,639.99	85,000.00	90,000.00	Increase to account for rising utility costs and historic usage rates.
542 64 41 00 Traffic Control Devices - Professional Services	48,547.19	57,017.04	41,977.61	16,941.84	25,000.00	40,000.00	Increase to account for rising utility costs and historic usage rates.
542 64 47 00 Traffic Control Devices - Utility Services	5,496.77	7,949.35	9,402.69	7,095.33	7,500.00	9,000.00	Increase to account for rising utility costs and historic usage rates.
542 66 41 00 Snow And Ice Control - Professional Services	15,822.28	0.00	37,865.89	12,000.00	25,000.00	25,000.00	NC
542 66 41 01 Professional Services Trail Maint	0.00	0.00	0.00	0.00	0.00	0.00	Recommend DELETE
542 67 41 00 Street Cleaning Professional Services	8,624.34	294.00	769.45	0.00	0.00	0.00	Recommend DELETE. Line item no longer in use. Contracted street sweeping covered under Storm Drainage Utilities - Professional Services.
542 70 41 00 Roadside - Professional Services	23,130.17	30,699.08	37,189.16	22,360.05	74,000.00	25,000.00	Decreased to account for movement of contracted work for beautification work at roundabouts/medians/street trees to CFP allocation line items.

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:35:44 Date: 10/22/2025  
Page: 4

## 110 Street Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
542 70 47 00 Roadside - Utility Services_Electricity	2,665.55	2,243.80	2,085.08	1,814.83	3,000.00	3,000.00	NC
542 90 41 00 Maint Admin & Overhead - Professional Services	24,269.68	28,828.72	41,526.22	52,104.35	50,100.00	45,000.00	Decrease to account for additional in-house work.
542 90 42 00 Maint Admin & Overhead - Telephone,Internet,Postage	4,154.86	4,398.56	5,353.68	6,569.47	4,500.00	7,500.00	Increase to account IT requirements for additional staff.
542 90 43 00 Maint Admin & Overhead - Lodging,Meals,Mileage	0.00	0.00	0.00	3,324.02	4,000.00	4,000.00	NC
542 90 46 00 Maint Admin & Overhead - Insurance	-1,066.43	949.87	5,781.58	51,201.33	60,000.00	60,000.00	NC
542 90 47 00 Maint Admin & Overhead Utility Services	5,115.64	11,141.83	28,813.20	13,247.97	25,000.00	0.00	Moved to 518 30 47 20. BT
542 90 49 00 Maint Admin & Overhead - Registration Fees, Mbrships	4,792.06	5,475.66	3,870.01	9,746.19	3,500.00	7,500.00	Increase back to previous levels. Additional training requirems for new personnel.
553 60 41 10 Weed Control - Professional Services	6,196.44	6,310.75	2,512.46	0.00	5,000.00	3,000.00	Decrease to account for more in-house weed control work completed.
554 30 41 10 Streets - Road Hazard Removal	1,075.00	945.00	40.00	0.00	1,000.00	1,000.00	NC
040 Services	233,348.71	275,173.54	368,951.84	294,118.63	439,600.00	368,000.00	
542 Streets - Maintenance	782,880.53	820,092.10	867,900.09	826,206.33	1,116,430.00	1,138,920.00	
591 95 70 00 Leases-Roads/Streets And Other Infrastructure	63,219.05	65,538.19	86,476.13	40,391.32	87,000.00	87,000.00	NC
070 Debt Service	63,219.05	65,538.19	86,476.13	40,391.32	87,000.00	87,000.00	
592 95 80 00 Interest And Other Debt Service Cost-Roads/Streets And Other Infrastructure	15,972.14	13,653.00	0.00	46,084.81	18,100.00	18,100.00	
080 Debt Service: Interest and Related Cost	15,972.14	13,653.00	0.00	46,084.81	18,100.00	18,100.00	
591 Debt Service	79,191.19	79,191.19	86,476.13	86,476.13	105,100.00	105,100.00	
594 42 60 01 Small_Attractive Items - Capital Expenditures	0.00	524.76	2,490.32	2,387.08	1,500.00	1,500.00	NC
594 42 64 00 Capital Expenditures - Furniture,Computers&Equip	161,205.26	182,675.98	55,655.67	16,504.97	0.00	0.00	
595 30 60 09 Small_Attractive Items - Roadside	0.00	408.29	1,069.65	4,080.07	1,500.00	1,500.00	NC

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:35:44 Date: 10/22/2025

Page: 5

### 110 Street Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
595 64 63 00 Roads/Streets Const. & Other Infrastructure - Other Improvements	54,584.02	147,858.10	0.00	0.00	0.00	150,000.00	CFP TP-14,15,16 kd
060 Captial Outlays	215,789.28	331,467.13	59,215.64	22,972.12	3,000.00	153,000.00	
594 Capital Expenditures	215,789.28	331,467.13	59,215.64	22,972.12	3,000.00	153,000.00	
597 42 01 10 Operating Transfers-Out	200,000.00	0.00	200,000.00	0.00	500,000.00	0.00	NB
050 Intergovernmental Services and Other	200,000.00	0.00	200,000.00	0.00	500,000.00		
597 Transfers Out	200,000.00	0.00	200,000.00	0.00	500,000.00	0.00	
508 51 01 10 Ending Assigned Cash And Investments	0.00	0.00	0.00	0.00	300,220.00	163,580.00	
999 Ending Balance	0.00	0.00	0.00	0.00	300,220.00	163,580.00	
<b>TOTAL EXPENDITURES:</b>	<b>1,277,861.00</b>	<b>1,230,750.42</b>	<b>1,213,591.86</b>	<b>935,654.58</b>	<b>2,024,750.00</b>	<b>1,605,600.00</b>	

**Parks & Art Resources**  
**Fund 111**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 33,812	\$ 23,087	\$ 23,396	\$ 30,000	28%
Interest & Other Earnings	1,321	17	100	-	-
Donations	-	-	-	-	0%
Transfer In from General Fund	24,000	55,104	157,000	287,000	83%
<b>Parks and Arts Fund Total Resources</b>	<b>\$ 59,133</b>	<b>\$ 78,208</b>	<b>\$ 180,496</b>	<b>\$ 317,000</b>	

**Parks & Art Fund Uses**  
**Fund 111**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Supplies	1,100	1,224	5,000	5,000	0%
Capital - Public Art	5,029	34,822	74,000	312,000	322%
<b>Parks and Arts Fund Total Uses</b>	<b>\$ 6,129</b>	<b>\$ 36,046</b>	<b>\$ 79,000</b>	<b>\$ 317,000</b>	

**Notes**

Funded via annual transfer from General Fund

**Capital - Public Art**

Various art projects. See Parks and Arts allocation in CFP PF-5 and Parks and Arts budget in Appendix.

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 207,555	\$ 247,408	\$ 315,000	\$ 210,000	-33%
Taxes - Hotel/ Motel Tax 2%	91,840	87,338	87,000	91,000	5%
Interest & Other Earnings	12,187	14,878	7,000	7,000	0%
<b>Tourism Promotion Fund Total Resources</b>	<b>\$ 311,582</b>	<b>\$ 349,624</b>	<b>\$ 409,000</b>	<b>\$ 308,000</b>	<b>-25%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Tourism Related Events	\$ 26,000	\$ 64,174	\$ 250,000	\$ 250,000	0%
<b>Tourism Promotion Fund Total Uses</b>	<b>\$ 26,000</b>	<b>\$ 64,174</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>0%</b>

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 annually to review applications and award funds

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 332,940	\$ 401,445	\$ 470,000	\$ 30,000	-94%
Taxes - Hotel/ Motel Tax 2%	59,696	56,784	60,000	60,000	0%
Interest & Other Earnings	18,809	22,557	15,000	15,000	0%
<b>Tourism Promotion Capital Total Resources</b>	<b>\$ 411,445</b>	<b>\$ 480,786</b>	<b>\$ 545,000</b>	<b>\$ 105,000</b>	<b>-81%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Capital Outlays	\$ -	\$ -	\$ 545,000.00	\$ 105,000	-81%
<b>Tourism Promotion Capital Fund Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 545,000</b>	<b>\$ 105,000</b>	<b>-81%</b>

Notes

**General**

Fund was created in 2016 to capture an additional 1.3% for capital projects related to Tourism. City will consider potential payment of Trailhead bond as well as support for new Winter event with these funds

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 12,474	\$ -	\$ -	\$ -	-
Taxes - Tourism Promotion Area	63,026	53,150	130,000	55,000	-58%
Interest On Contracts, Notes, Taxes & Loans	183	161	100	100	0%
Interest & Other Earnings	711	887	150	150	0%
<b>Tourism Promotion Area (TPA) Total Resources</b>	<b>\$ 76,394</b>	<b>\$ 54,198</b>	<b>\$ 130,250</b>	<b>\$ 55,250</b>	<b>-58%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Services & Charges	\$ 76,394	\$ 54,199	\$ 130,250	\$ 55,250	-58%
<b>Tourism Promotion Area (TPA) Total Uses</b>	<b>\$ 76,394</b>	<b>\$ 54,199</b>	<b>\$ 130,250</b>	<b>\$ 55,250</b>	<b>-58%</b>

**Notes**

**Use of Fund**

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

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 1,627,674	\$ 1,716,037	\$ 1,799,750	\$ 1,890,000	5%
Interest & Other Earnings	88,364	91,707	63,000	70,000	11%
Transfers	-	-	-	-	-
<b>Restricted Reserve Fund Total Resources</b>	<b>\$ 1,716,038</b>	<b>\$ 1,807,744</b>	<b>\$ 1,862,750</b>	<b>\$ 1,960,000</b>	<b>5%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Fund Balance	\$ 1,716,038	\$ 1,807,744	\$ 1,862,750	\$ 1,960,000	5%
<b>Restricted Reserve Fund Total Uses</b>	<b>\$ 1,716,038</b>	<b>\$ 1,807,744</b>	<b>\$ 1,862,750</b>	<b>\$ 1,960,000</b>	<b>5%</b>

**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. While interest rates are expected to fall, we still anticipate an ending balance of 14.6%, so no additional transfer is recommended.

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 901,124	\$ 1,019,321	\$ 2,325,000	\$ 2,250,000	-3%
Taxes-REET 1st Quarter Percent LIFT-Local	640,334	656,744	600,000	620,000	3%
Grants,Entitlements & Other Payments	-	1,344,934	300,000	-	-
Interest & Other Earnings	55,623	88,937	45,000	50,000	11%
<b>Capital Projects Fund Total Resources</b>	<b>\$ 1,597,081</b>	<b>\$ 3,109,936</b>	<b>\$ 3,270,000</b>	<b>\$ 2,920,000</b>	<b>-11%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	-	84,614	251,897	185,000	-27%
Benefits	-	35,785	105,788	78,610	-26%
Capital Outlay Annual Trailhead	377,761	179,392	703,500	2,399,603	241%
Repayment	200,000	400,000	900,000	-	-100%
Other Financing Uses, Transfer - Out	-	-	1,000,000	-	-
<b>Capital Projects Fund Total Uses</b>	<b>\$ 577,761</b>	<b>\$ 699,791</b>	<b>\$ 2,961,185</b>	<b>\$ 2,663,213</b>	<b>-10%</b>

**Notes**

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

**Salaries and Wages** Public Works Director salary allocation = 50%; Engineering Tech salary allocation = 80%

**Annual Trailhead Repayment** REET 1 will no longer be used as annual support for repayment of Trailhead Financing. Not recommending annual prepayment from REET 1 provided for in 2025 budget. \$200k placeholder for contingency

**Capital Outlay** Several CFP projects; \$1.9 million towards new city hall design and construction

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:43:58 Date: 10/22/2025  
Page: 1

### 310 REET 1 Capital Projects Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
308 31 03 10 Beginning Restricted Cash And Investments	871,645.60	901,124.39	1,019,320.58	2,410,143.10	2,325,000.00	2,250,000.00	
308 Beginning Balances	871,645.60	901,124.39	1,019,320.58	2,410,143.10	2,325,000.00	2,250,000.00	
318 34 00 00 REET- 1st Quarter Per	1,006,657.38	640,333.98	656,743.64	502,689.24	600,000.00	620,000.00	
310 Taxes	1,006,657.38	640,333.98	656,743.64	502,689.24	600,000.00	620,000.00	
337 00 03 10 LIFT-Local Grants,Entitlements & Other Payments	566,765.76	0.00	1,344,933.68	0.00	300,000.00	0.00	NB. No TIF/LIFT projects for city in 2025-2026 kd
330 Intergovernmental Revenues	566,765.76	0.00	1,344,933.68	0.00	300,000.00	0.00	
361 11 03 10 Investment Interest	6,074.63	55,623.33	88,936.85	73,555.53	45,000.00	50,000.00	
361 Investment Interest	6,074.63	55,623.33	88,936.85	73,555.53	45,000.00	50,000.00	
385 00 00 00 Special or Extraordinary Items - DR Horton Share	650,262.58	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	650,262.58	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>3,101,405.95</b>	<b>1,597,081.70</b>	<b>3,109,934.75</b>	<b>2,986,387.87</b>	<b>3,270,000.00</b>	<b>2,920,000.00</b>	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:43:58 Date: 10/22/2025  
Page: 2

### 310 REET 1 Capital Projects Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
040 Services	0.00	0.00	0.00	0.00			
594 18 10 00 Capital Expenditures/Expenses - Central Services Salaries/Wages	0.00	0.00	42,307.22	45,945.71	135,968.00	92,500.00	
595 30 10 00 Capital Expenditures/Expenses - Roadway Salaries & Wages	0.00	0.00	42,307.12	45,945.71	115,929.00	92,500.00	No Proj. Mgr currently on staff. Capacity available if brought on later in 2026 kd
010 Salaries and Wages	0.00	0.00	84,614.34	91,891.42	251,897.00	185,000.00	
594 18 20 01 Capital Expenditures/Expenses - Central Services Medicare	0.00	0.00	597.19	651.69	1,972.00	1,950.00	
594 18 21 05 Capital Expenditures/Expenses - Central Services Retirement	0.00	0.00	5,386.57	5,809.34	17,338.00	17,500.00	
594 18 22 04 Capital Expenditures/Expenses - Central Services Medical/Life/LTD	0.00	0.00	10,851.07	9,116.48	29,142.00	17,000.00	
594 18 23 02 Capital Expenditures/Expenses - Central Services Labor & Industries	0.00	0.00	702.08	819.83	1,000.00	1,200.00	
594 18 24 00 Capital Expenditures/Expenses - Central Services PFML	0.00	0.00	89.34	112.57	142.00	140.00	
594 18 28 00 Capital Expenditures/Expenses - Central Services VEBA	0.00	0.00	266.67	1,705.00	3,300.00	6,600.00	
595 30 20 01 Capital Expenditures/Expenses - Roadway Medicare	0.00	0.00	597.10	651.63	1,972.00	1,500.00	
595 30 21 05 Capital Expenditures/Expenses - Roadway Retirement	0.00	0.00	5,386.42	5,809.41	17,338.00	11,000.00	
595 30 22 04 Capital Expenditures/Expenses - Roadway Medical/Life/LTD	0.00	0.00	10,850.78	9,116.03	29,142.00	14,000.00	
595 30 23 02 Capital Expenditures/Expenses - Roadway Labor & Industries	0.00	0.00	702.09	819.81	1,000.00	1,000.00	
595 30 24 00 Capital Expenditures/Expenses - Roadway PFML	0.00	0.00	89.22	112.75	142.00	120.00	
595 30 28 00 Capital Expenditures/Expenses - Roadway VEBA	0.00	0.00	266.67	1,705.00	3,300.00	6,600.00	
020 Personnel Benefits	0.00	0.00	35,785.20	36,429.54	105,788.00	78,610.00	
594 18 60 00 Capital Expenditures/Expenses-Centralized/General Services	0.00	0.00	31,610.15	168,367.34	150,000.00	200,000.00	CFP PF-2

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:43:58 Date: 10/22/2025  
Page: 3

### 310 REET 1 Capital Projects Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
594 59 60 00 Capital Expenditures - City Hall Design and Construction	0.00	0.00	0.00	36,371.44	0.00	1,900,000.00	New city hall design and construction at 23129 E Mission kd
594 76 62 05 Capital Expenditures - Buildings & Structures	0.00	0.00	22,007.14	58,109.55	400,000.00	50,000.00	CFP PF-17 maintenance garage expansion kd
594 76 63 09 Capital Expenditures - Other Improvements	0.00	0.00	0.00	0.00	0.00	63,000.00	CFP PF-16 and CFP PF-22; trash receptacle enclosures and parking lot restoration kd
595 30 60 00 Capital Expenditures/Expenses - Project Development	0.00	74,097.50	19,674.27	190.60	100,000.00	100,000.00	Rollover. Annual allocation for unforeseen projects kd
595 30 60 01 Capital Expenditures/Expenses - DR Horton Share	650,653.23	0.00	0.00	0.00	0.00	0.00	
595 30 60 02 Capital Expenditures Kramer Pkwy Partial Reconstruction Proj	1,337,843.28	26,482.05	0.00	0.00	0.00	0.00	
595 30 60 04 Capital Expenditures/Expenses - Liberty Lake Rd Slip Lane	16,485.00	238,944.89	0.00	0.00	0.00	0.00	
595 30 60 05 Capital Expenditures/Expenses-Roadway	0.00	37,281.68	101,649.77	5,851.30	0.00	0.00	
595 61 60 00 Capital Expenditures/Expenses-Sidewalks	195,300.05	955.00	4,450.78	38,985.57	53,500.00	86,603.00	CFP TP-20, TP-22 kd
060 Capital Outlays	2,200,281.56	377,761.12	179,392.11	307,875.80	703,500.00	2,399,603.00	
594 Capital Expenditures	2,200,281.56	377,761.12	299,791.65	436,196.76	1,061,185.00	2,663,213.00	
597 72 00 31 Transfer Out New Library Facilities Upgrades	0.00	0.00	0.00	0.00	1,000,000.00	0.00	NB
597 00 03 38 Transfer Out Trailhead Improvements Project Fund	0.00	200,000.00	400,000.00	400,000.00	900,000.00	0.00	NB
050 Intergovernmental Services and Other	0.00	200,000.00	400,000.00	400,000.00	900,000.00		
597 Transfers Out	0.00	200,000.00	400,000.00	400,000.00	1,900,000.00	0.00	
508 31 03 10 Ending Restricted Cash And Investments	0.00	0.00	0.00	0.00	308,815.00	256,787.00	
999 Ending Balance	0.00	0.00	0.00	0.00	308,815.00	256,787.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:43:58 Date: 10/22/2025  
Page: 4

310 REET 1 Capital Projects Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
<b>TOTAL EXPENDITURES:</b>	2,200,281.56	577,761.12	699,791.65	836,196.76	3,270,000.00	2,920,000.00	

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 2,211,314	\$ 1,905,334	\$ 1,375,000	\$ 1,875,000	36%
Taxes-REET 2nd Quarter Percent	640,334	624,089	600,000	620,000	3%
Grants, Entitlements & Other Payments	-	-	1,061,550	2,121,100	100%
Interest & Other Earnings	99,647	111,017	48,000	20,000	-58%
Transfer In	979,040	-	-	-	-
<b>Special Capital Projects Fund Total Resources</b>	<b>\$ 3,930,335</b>	<b>\$ 2,640,440</b>	<b>\$ 3,084,550</b>	<b>\$ 4,636,100</b>	<b>50%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Capital Outlay	2,025,000	64,403	2,425,700	4,500,398	86%
Fund Balance	1,905,334	1,261,881	658,850	135,702	-79%
<b>Special Capital Projects Fund Total Uses</b>	<b>\$ 2,025,000</b>	<b>\$ 64,403</b>	<b>\$ 3,084,550</b>	<b>\$ 4,636,100</b>	<b>50%</b>

Notes

**Revenue**

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

**Capital Outlay**

\$1.3 million CFP TP-7 Mission Ave overlay (Country Vista to Molter, SRTC grant funded); \$1.37 million CFP TP-10 Mission Ave (Storage to Harvard); \$1.5 million CFP TP-4 Mission Ave Frontage (Commerce grant funded); various other CFP items

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:59:05 Date: 10/22/2025  
Page: 1

## 311 REET 2 Special Capital Projects Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
308 31 03 11 Beginning Restricted Cash And Investments	2,096,277.49	2,211,313.61	1,905,334.25	1,261,881.18	1,375,000.00	1,875,000.00	
308 Beginning Balances	2,096,277.49	2,211,313.61	1,905,334.25	1,261,881.18	1,375,000.00	1,875,000.00	
318 35 00 00 REET 2 - Second Quarter Percent	1,006,657.40	640,333.96	624,089.24	502,689.25	600,000.00	620,000.00	
310 Taxes	1,006,657.40	640,333.96	624,089.24	502,689.25	600,000.00	620,000.00	
334 03 90 00 Grant Dept of Transportation SRTC Mission	0.00	0.00	0.00	85,790.03	1,061,550.00	980,000.00	CFP TP-7, construction pushed to 2026 kd
334 03 90 01 Grant SRTC Molter Grind Overlay	0.00	0.00	0.00	0.00	0.00	142,000.00	CFP TP-11, design in 2026, construction in 2027 kd
334 04 20 05 Grant Dept of Commerce Mission Frontage	0.00	0.00	0.00	0.00	0.00	999,100.00	CFP TP-4
330 Intergovernmental Revenues	0.00	0.00	0.00	85,790.03	1,061,550.00	2,121,100.00	
368 10 00 00 Special Assessments - Capital	190,708.33	0.00	0.00	0.00	0.00	0.00	
360 Miscellaneous Revenue	190,708.33	0.00	0.00	0.00	0.00	0.00	
361 11 03 11 Investment Interest	37,361.97	99,646.58	111,017.03	20,739.28	48,000.00	20,000.00	
361 Investment Interest	37,361.97	99,646.58	111,017.03	20,739.28	48,000.00	20,000.00	
397 00 03 11 Transfer From American Rescue Plan Fund	0.00	979,039.94	0.00	0.00	0.00	0.00	
397 Transfers In	0.00	979,039.94	0.00	0.00	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>3,331,005.19</b>	<b>3,930,334.09</b>	<b>2,640,440.52</b>	<b>1,871,099.74</b>	<b>3,084,550.00</b>	<b>4,636,100.00</b>	
040 Services	0.00	0.00	0.00	0.00			
595 30 60 06 Capital Expenditures - Appleway Overlay	0.00	0.00	1,236,355.35	0.00	0.00	0.00	
595 30 60 07 Capital Expenditures-Mission Ave Overlay	0.00	0.00	77,801.20	55,650.28	973,000.00	1,368,423.00	CFP TP-10; TIB application completed, awaiting results kd
595 30 60 10 Capital Expenditures-Mission Ave Frontage Improvement	0.00	0.00	0.00	0.00	62,400.00	1,493,975.00	CFP TP-4; \$1M grant funded Commerce kd

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 20:59:05 Date: 10/22/2025  
Page: 2

### 311 REET 2 Special Capital Projects Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
595 30 60 11 Capital Expenditures-Mission Ave Overlay SRTC	0.00	0.00	0.00	12,088.70	1,279,300.00	1,300,000.00	CFP TP-7 construction pushed to 2026. \$1M grant funded SRTC kd
595 30 60 16 Capital Expenditures-Country Vista Improvements	0.00	0.00	0.00	0.00	0.00	196,000.00	CFP TP-2
595 30 60 17 Capital Expenditures-Molter Grind & Overlay	0.00	0.00	0.00	0.00	0.00	142,000.00	CFP TP-11 design. SRTC grant funded kd
594 18 60 01 Capital Expenditures/Expenses-Centralized/General Services	334,335.87	1,045,959.90	64,402.79	42,617.91	54,000.00	0.00	NB
594 18 60 03 American Rescue Plan Act Public Works Building	0.00	979,039.94	0.00	0.00	0.00	0.00	
595 64 60 03 Capital Expenditures-Traffic Signals	785,355.71	0.00	0.00	50,263.04	57,000.00	0.00	
060 Captial Outlays	1,119,691.58	2,024,999.84	64,402.79	92,880.95	111,000.00	0.00	
594 Capital Expenditures	1,119,691.58	2,024,999.84	1,378,559.34	160,619.93	2,425,700.00	4,500,398.00	
508 31 03 11 Ending Restricted Cash And Investments	0.00	0.00	0.00	0.00	658,850.00	135,702.00	
999 Ending Balance	0.00	0.00	0.00	0.00	658,850.00	135,702.00	
<b>TOTAL EXPENDITURES:</b>	<b>1,119,691.58</b>	<b>2,024,999.84</b>	<b>1,378,559.34</b>	<b>160,619.93</b>	<b>3,084,550.00</b>	<b>4,636,100.00</b>	

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 582,409	\$ 614,026	\$ 720,600	\$ 310,000	-57%
Grant(s)	-	-	-	-	-
Interest & Other Earnings	31,618	29,584	25,000	10,000	-60%
Other Financing Sources, Transfer-In	-	200,000	500,000	-	-
<b>Street Capital Projects Fund Total Resources</b>	<b>\$ 614,027</b>	<b>\$ 843,610</b>	<b>\$ 1,245,600</b>	<b>\$ 320,000</b>	<b>-74%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Capital Outlay	-	116,949	825,500	145,000	-82%
Fund Balance	614,026	726,662	420,100	175,000	
<b>Street Capital Projects Fund Total Uses</b>	<b>\$ 614,026</b>	<b>\$ 843,611</b>	<b>\$ 1,245,600</b>	<b>\$ 320,000</b>	<b>-74%</b>

**Notes**

**Funding**

From 110 Streets via annual transfer. Annual transfer is subject to available funds in 110 Streets.

**Capital Outlay**

\$145k for various streets equipment purchases listed in CFP

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 12,153	\$ 12,586	\$ 13,226	\$ -	-
Transfers In	-	-	-	-	-
LIFT, Grants, Other Entitlement	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>Total Resources</b>	<b>\$ 12,153</b>	<b>\$ 12,586</b>	<b>\$ 13,226</b>	<b>\$ -</b>	<b>-</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Fund Balance	12,586	13,226	-	-	-
<b>Total Uses</b>	<b>\$ 12,586</b>	<b>\$ 13,226</b>	<b>\$ 13,639</b>	<b>\$ -</b>	<b>-</b>

Notes

**Capital Outlay**

No activity planned for 2026 and no overages are anticipated upon WSDOT project closeout. Remaining funds will be directed back to General Fund.

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 657,022	\$ 471,561	\$ 770,000	\$ 620,000	-19%
Charges For Services	415,832	285,661	310,000	260,000	-16%
Interest & Other Earnings	14,452	24,129	15,000	15,000	0%
<b>Harvard Road Mitigation Fund Total Resources</b>	<b>\$ 1,087,306</b>	<b>\$ 781,351</b>	<b>\$ 1,095,000</b>	<b>\$ 895,000</b>	<b>-18%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Capital Outlay	-	267,057	116,000	-	-
Interfund Loan Repayment	615,745	-	-	-	-
Fund Balance	471,561	514,293	979,000	895,000	-
<b>Harvard Road Mitigation Fund Total Uses</b>	<b>\$ 1,087,306</b>	<b>\$ 781,350</b>	<b>\$ 1,095,000</b>	<b>\$ 895,000</b>	<b>-18%</b>

**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**

No activity planned in 2026.

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 155,440	\$ 258,538	\$ 315,000	\$ 175,000	-44%
Grant - Commerce	-	-	-	-	
Interest	10,348	12,374	8,500	5,000	-41%
Lease income	87,750	81,000	27,000	-	-
Donations Non-govt	5,000	-	-	-	-
Transfers In-REET 1	-	-	1,000,000	-	-
Transfers In-CMF/BCF			200,000	-	
Transfers In-General Fund	19,295	-	2,442,728	-	-
<b>Library Capital Fund Total Resources</b>	<b>\$ 277,833</b>	<b>\$ 351,912</b>	<b>\$ 3,993,228</b>	<b>\$ 180,000</b>	<b>-95%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Capital Outlay	\$ -	\$ 49,861	\$ 3,993,228	\$ 180,000	-95%
<b>Library Capital Fund Total Uses</b>	<b>\$ -</b>	<b>\$ 49,861</b>	<b>\$ 3,993,228</b>	<b>\$ 180,000</b>	<b>-95%</b>

Notes

**Revenue**

**Capital Outlay**

No planned activity in 2026

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 280,785	\$ 296,017	\$ 309,515	\$ 200,000	-35%
Interest & Other Earnings	15,232	15,820	10,000	5,000	-50%
<b>Capital Fund Total Resources</b>	<b>\$ 296,017</b>	<b>\$ 311,837</b>	<b>\$ 319,515</b>	<b>\$ 205,000</b>	<b>-36%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Professional Services	\$ -	\$ 58	\$ 319,515	\$ 205,000	-
<b>Capital Fund Total Uses</b>	<b>\$ -</b>	<b>\$ 58</b>	<b>\$ 319,515</b>	<b>\$ 205,000</b>	<b>-36%</b>

Notes

**Fund Use**

Balance of fund budgeted for facilities and parks master planning activities

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 147,875	\$ 139,310	\$ 74,000	\$ 65,000	-12%
Donations	25,000	200	-	-	-
Interest	7,588	6,040	3,200	500	-84%
<b>Police Capital Fund Total Resources</b>	<b>\$ 180,463</b>	<b>\$ 145,550</b>	<b>\$ 77,200</b>	<b>\$ 65,500</b>	<b>-15%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Capital Outlay	\$ 41,154	\$ 68,069	\$ 50,000	\$ 65,500	31%
<b>Police Capital Fund Total Uses</b>	<b>\$ 41,154</b>	<b>\$ 68,069</b>	<b>\$ 50,000</b>	<b>\$ 65,500</b>	<b>31%</b>

Notes

**Capital Outlay**

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

**Community Messaging Fund  
Capital Project Fund 335**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 93,349	\$ 98,415	\$ 105,000	\$ 107,000	2%
Interest & Other Earnings	5,068	5,259	4,500	3,000	-33%
Other Financing Sources, Transfer-in	-	-	-	-	-
<b>Community Messaging Fund Total Resources</b>	<b>\$ 98,417</b>	<b>\$ 103,674</b>	<b>\$ 109,500</b>	<b>\$ 110,000</b>	<b>0%</b>

**Community Messaging Fund  
Capital Project Fund 335**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Transfers Out - 330 Lib Cap	-	-	100,000	-	
Capital Outlay	-	-	9,500	110,000	-
<b>Community Messaging Fund Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,500</b>	<b>\$ 110,000</b>	<b>-</b>

**Notes**

**Fund Use**

No proposed activity in 2026. 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. Balance transfer to Library Capital not executed in 2025 as potential project is on hold. Further direction from Council desired. If no other use is evident, transfer back to General Fund is recommended.

**Underground Utility Fund  
Capital Project Fund 336**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 73,306	\$ 89,661	\$ 95,000	\$ 120,000	26%
Interest & Other Earnings	3,808	3,456	3,200	2,500	-22%
Transfer In - General Fund	25,000	25,000	25,000	25,000	0%
<b>Underground Utility Capital Fund Total Resources</b>	<b>\$ 102,114</b>	<b>\$ 118,117</b>	<b>\$ 123,200</b>	<b>\$ 147,500</b>	<b>20%</b>

**Underground Utility Fund  
Capital Project Fund 336**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Capital Outlay	\$ 12,453	\$ -	\$ -	\$ 147,500	-
<b>Underground Utility Capital Fund Total Resources</b>	<b>\$ 12,453</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,500</b>	<b>-</b>

**Notes**

**Capital Outlay**

Fund dedicated to undergrounding overhead utilities. Most recent use was at the corner of Country Vista and Liberty Lake Rd as part of 2022-2023 Trailhead improvements. No activity planned for 2026, however budgeting the balance provides flexibility to take advantage of opportunities as they present themselves

**Building Contingency Fund  
Capital Project Fund 337**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 108,580	\$ 125,400	\$ 130,000	\$ 135,000	4%
Interest & Other Earnings	5,821	6,114	4,000	4,000	0%
Other Financing Sources, Transfer-in	11,000	-	-	-	-
<b>Building Contingency Fund Total Resources</b>	<b>\$ 125,401</b>	<b>\$ 131,514</b>	<b>\$ 134,000</b>	<b>\$ 139,000</b>	<b>4%</b>

**Building Contingency Fund  
Capital Project Fund 337**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Transfer Out - Library Capital			\$ 100,000	\$ -	
Capital Outlay	\$ -	\$ -	\$ 34,000	\$ 139,000	-
<b>Building Contingency Fund Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 139,000</b>	<b>-</b>

**Notes**

**Capital Outlay**

Dedicated dollars for unexpected expenses related to facilities. Recent uses were garage door repair at PD and emergency roof repairs which occurred at both PD and the old Trailhead building. In 2025, Council directed \$100k to Library Capital Fund. As this project is on hold, further direction from Council is desired. If no other use is evident, transfer back to General Fund is recommended.

**Trailhead Improvements Project Fund  
Capital Project Fund 338**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances Interest & Other Earnings	\$ 2,931,837	\$ 876,785	\$ 300,000	\$ -	-100%
Loan	62,884	6,189	5,000	-	-100%
	-	-	-	-	-
Transfer In - REET 1	200,000	400,000	900,000	-	-
Transfer In - Golf Ops	99,900	70,000	400,000	443,924	-
Transfer In - General Fund	1,700,000	-	-	-	-
<b>Trailhead Improvements Project Capital Fund Total Resources</b>	<b>\$ 4,994,621</b>	<b>\$ 1,352,974</b>	<b>\$ 1,605,000</b>	<b>\$ 443,924</b>	<b>-72%</b>

**Trailhead Improvements Project Fund  
Capital Project Fund 338**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Capital Outlay	\$ 3,673,886	\$ 862,975	\$ 661,047	\$ -	-
Debt Service	443,950	443,942	943,953	443,924	-53%
<b>Trailhead Improvements Project Capital Fund Total Uses</b>	<b>\$ 4,117,836</b>	<b>\$ 1,306,917</b>	<b>\$ 1,605,000</b>	<b>\$ 443,924</b>	<b>-72%</b>

Notes

**Capital Outlay**

Golf course revenues continue to greatly outpace expectations. As a result, staff is recommending no bond prepayment from any sources other than Golf Operations Fund (or potentially Tourism Capital Fund).

**Stormwater Utility Fund Resources  
Fund 410**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 122,039	\$ 92,773	\$ 72,400	\$ 120,000	66%
Stormwater Utility Revenue	94,800	95,536	120,000	90,000	-25%
WA ST Dept Of Ecology	29,568	32,213	-	-	-
Interest & Other Earnings	5,770	5,188	3,000	3,000	0%
<b>Stormwater Utility Fund Total Resources</b>	<b>\$ 252,177</b>	<b>\$ 225,710</b>	<b>\$ 195,400</b>	<b>\$ 213,000</b>	<b>9%</b>

**Stormwater Utility Fund Uses  
Fund 410**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 3,044	\$ 4,691	\$ 25,786	\$ 26,500	3%
Benefits	2,331	3,071	4,520	4,470	-1%
Supplies	3,555	1,893	3,200	6,700	109%
Utilities/Prof Services	120,504	57,868	46,000	62,000	35%
Capital Outlays	29,867	67,084	115,894	113,330	-2%
Other Financing Sources, Transfer-in	-	-	-	-	-
<b>Stormwater Utility Fund Total Uses</b>	<b>\$ 159,301</b>	<b>\$ 134,607</b>	<b>\$ 195,400</b>	<b>\$ 213,000</b>	<b>9%</b>

**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
- Salaries and Benefits** Street operations crew will charge time to Stormwater Fund when working on swales, drainage and street sweeping
- Capital Outlays** \$113k towards CFP stormwater improvements in 2026

**Aquifer Protection Fund Resources  
Fund 411**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 353,581	\$ 205,102	\$ 235,000	\$ 250,000	6%
Real & Personal Property Taxes-Aquifer Protection	66,042	31,122	60,000	60,000	0%
WA ST Dept Of Ecology	29,568	32,213	-	-	-
Interest & Other Earnings	18,332	9,549	6,500	7,500	15%
<b>Aquifer Protection Fund Total Resources</b>	<b>\$ 467,523</b>	<b>\$ 277,986</b>	<b>\$ 301,500</b>	<b>\$ 317,500</b>	<b>5%</b>

**Aquifer Protection Fund Uses  
Fund 411**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Professional Services	207	272	-	-	-
Capital Outlays	262,214	46,597	301,500	289,670	-4%
<b>Aquifer Protection Fund Total Uses</b>	<b>\$ 262,421</b>	<b>\$ 46,869</b>	<b>\$ 301,500</b>	<b>\$ 289,670</b>	<b>-4%</b>

**Notes**

**Revenue**

County collects \$1.25 per month for both water and sewer connections along with property taxes to finance the protection, preservation, and rehabilitation of groundwater. Program was renewed in August 2025.

**Capital Outlays**

\$289.7k for CFP SW2 Neyland Ave improvements

**Golf Operations Fund Resources  
Enterprise Fund 420**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 508,093	\$ 500,736	\$ 585,400	\$ 500,400	-15%
Charges for Services	971,081	1,180,126	1,011,600	1,322,300	31%
Other- Miscellaneous Revenues (includes equipment rentals)	123,328	169,270	174,200	239,200	37%
Interest & Other Earnings	17,597	11,228	6,500	3,000	-54%
<b>Golf Operations Fund Total Resources</b>	<b>\$ 1,620,099</b>	<b>\$ 1,861,360</b>	<b>\$ 1,777,700</b>	<b>\$ 2,064,900</b>	<b>16%</b>

**Golf Operations Fund Uses  
Enterprise Fund 420**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 254,242	\$ 306,984	\$ 533,186	\$ 600,800	13%
Benefits	82,249	114,723	128,815	163,570	27%
Supplies	292,678	294,498	257,800	346,800	35%
Services & Charges	246,212	300,047	231,000	288,000	25%
Capital Outlays	144,081	356,318	110,500	122,000	10%
Other Financing Uses, Transfers-Out	99,900	70,000	400,000	443,924	11%
Fund Balance	500,736	418,791	115,999	99,806	-14%
<b>Golf Operations Fund Total Uses</b>	<b>\$ 1,620,098</b>	<b>\$ 1,861,361</b>	<b>\$ 1,777,300</b>	<b>\$ 2,064,900</b>	<b>16%</b>

**Revenues** Continue to see positive revenue trends across the board at the Trailhead Facility. Chavelitas Restaurant opened in Fall 2025. Staff recommend Golf Operations Fund bare sole responsibility for Trailhead bond repayment

**Salaries and Benefits** 5.7% increase, 2% step. 1 additional FTE Golf Pro

**Capital Outlays** CFP ET 8,18,19 maintenance equipment

<b>Position Summary</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>% Change</b>
<b>Pro Shop</b>					
<u>Full Time</u>					
Golf Professional	1	1	1	1	0%
Assitant Pro	0	1	1	1	0%
Golf Leads	0	3	3	4	33%
<b>Total FTE Positions</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>20%</b>
<u>Part Time</u>					
Pro Shop	4	3	2	2	0%
<b>Course Maintenance</b>					
<u>Full Time</u>					
Crew Lead	0	0	2	2	0%
Maintenance Worker	0	0	2	2	0%
<b>Total FTE Positions</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0%</b>

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 21:30:04 Date: 10/22/2025

Page: 1

## 420 Golf Operations Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
308 41 04 20 Golf Cash Drawer Committed	400.00	400.00	400.00	0.00	400.00	400.00	
308 51 04 20 Beginning Assigned Cash And Investments	608,332.20	507,692.65	500,336.49	418,791.14	585,000.00	500,000.00	\$400k transfer to bond repayment in fall kd
<b>308 Beginning Balances</b>	<b>608,732.20</b>	<b>508,092.65</b>	<b>500,736.49</b>	<b>418,791.14</b>	<b>585,400.00</b>	<b>500,400.00</b>	
341 70 00 00 Pro Shop Sales	106,153.09	139,674.29	181,893.98	180,351.94	165,000.00	215,000.00	All major revenue streams continue to see significant steady increases kd
341 70 00 01 Event Credit Deposits/Redeemed	2,901.17	3,960.05	6,600.33	7,683.44	0.00	0.00	
347 30 00 03 Season Passes	45,722.33	35,170.60	32,205.91	19,688.60	33,000.00	35,000.00	
347 30 00 04 Green Fees	365,398.80	493,159.90	622,738.47	631,294.40	475,000.00	620,000.00	
347 30 00 05 Gift Card Purchase/Redeemed	2,767.92	13,196.94	6,221.73	-2,954.34	0.00	0.00	
347 30 00 06 Lesson & Clinic Fees	29,126.72	19,527.02	24,947.10	24,402.16	22,000.00	26,000.00	
347 30 00 07 Driving Range Fees	157,478.69	173,417.10	192,755.45	226,799.36	185,000.00	250,000.00	
347 30 00 08 Golf Cart Trail Fees	2,909.49	4,245.40	4,808.43	4,980.83	4,000.00	5,000.00	
347 30 00 09 Promo Card Purchase/Redeemed	0.00	0.00	0.00	5,892.10	0.00	0.00	
347 30 00 10 School Driving Range Fees	1,652.88	2,662.98	1,377.42	1,284.40	2,600.00	1,300.00	
347 30 00 11 Tax Collected On Sales	69,107.91	86,066.34	106,498.38	110,333.27	65,000.00	115,000.00	
347 30 00 12 Golf Simulator	0.00	0.00	79.02	0.00	60,000.00	55,000.00	
<b>340 Charges For Services</b>	<b>783,219.00</b>	<b>971,080.62</b>	<b>1,180,126.22</b>	<b>1,209,756.16</b>	<b>1,011,600.00</b>	<b>1,322,300.00</b>	
362 00 00 00 Golf Club Rentals	3,625.58	3,116.34	6,144.83	5,624.08	4,000.00	5,800.00	
362 00 00 01 Pull Cart Fees	8,696.24	8,698.05	10,589.13	12,137.59	9,500.00	12,000.00	
362 00 00 02 Golf Cart Rental Fees	85,376.16	108,463.41	135,615.79	142,576.53	120,000.00	150,000.00	
362 00 00 03 Restaurant Lease - Chavelitas	28,791.84	0.00	0.00	5,744.73	25,000.00	67,000.00	
362 00 00 06 Finn Scooter Rental	1,598.00	774.71	637.93	256.00	500.00	200.00	
362 00 00 07 Restaurant Lease Avista	3,964.35	0.00	0.00	0.00	0.00	4,000.00	
362 00 00 08 Space And Facilities Rentals (short term)	0.00	2,026.00	16,162.50	6,825.00	15,000.00	0.00	Managed by restaurant, revenue will be reflected in monthly lease payment kd
369 81 04 20 Cash Overages/Shortage	20.09	34.54	119.74	108.00	0.00	0.00	
369 91 00 01 Other Miscellaneous Revenue	144.36	215.02	0.00	0.00	200.00	200.00	
<b>360 Miscellaneous Revenue</b>	<b>132,216.62</b>	<b>123,328.07</b>	<b>169,269.92</b>	<b>173,271.93</b>	<b>174,200.00</b>	<b>239,200.00</b>	
361 11 04 20 Investment Interest	9,680.73	17,597.02	11,228.28	3,316.02	6,500.00	3,000.00	
<b>361 Investment Interest</b>	<b>9,680.73</b>	<b>17,597.02</b>	<b>11,228.28</b>	<b>3,316.02</b>	<b>6,500.00</b>	<b>3,000.00</b>	
<b>TOTAL REVENUES:</b>	<b>1,533,848.55</b>	<b>1,620,098.36</b>	<b>1,861,360.91</b>	<b>1,805,135.25</b>	<b>1,777,700.00</b>	<b>2,064,900.00</b>	

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 21:30:04 Date: 10/22/2025

Page: 2

## 420 Golf Operations Fund

---

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed Comment
---------	----------------	----------------	----------------	----------------	----------------------	--------------------------

---

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 21:30:04 Date: 10/22/2025

Page: 3

### 420 Golf Operations Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
576 61 10 08 Golf-Overtime	3,172.63	4,720.44	7,817.63	7,739.55	8,000.00	9,000.00	
576 61 10 13 Salaries & Wages-Golf	236,945.71	249,521.09	299,166.43	278,412.38	525,186.00	591,800.00	Add 1 FT Golf Pro to accommodate continued increase in activity kd
<b>010 Salaries and Wages</b>	<b>240,118.34</b>	<b>254,241.53</b>	<b>306,984.06</b>	<b>286,151.93</b>	<b>533,186.00</b>	<b>600,800.00</b>	
576 61 20 01 Golf-Social Security & Medicare	3,881.79	4,505.77	5,210.35	5,426.70	7,000.00	7,000.00	
576 61 21 05 Golf-Retirement	28,971.53	29,701.05	36,036.12	31,963.97	38,000.00	48,000.00	
576 61 22 04 Golf-Medical/Life/LTD	29,150.27	28,548.67	50,187.94	41,790.81	56,000.00	65,000.00	
576 61 23 02 Golf-Labor & Industries	7,586.17	7,484.49	9,307.94	10,297.46	7,500.00	9,800.00	
576 61 24 08 Golf OT-Paid Family And Medical Leave	5.11	10.24	16.51	19.55	15.00	20.00	
576 61 24 13 Golf-Paid Family And Medical Leave	381.50	544.05	630.57	693.71	500.00	750.00	
576 61 28 09 HRA VEBA	13,330.00	11,455.00	13,333.33	13,900.00	19,800.00	33,000.00	
<b>020 Personnel Benefits</b>	<b>83,306.37</b>	<b>82,249.27</b>	<b>114,722.76</b>	<b>104,092.20</b>	<b>128,815.00</b>	<b>163,570.00</b>	
553 60 31 20 Weed Control Supplies	631.19	1,177.45	1,246.90	136.13	1,000.00	1,300.00	
576 61 30 00 Equipment Supplies	0.00	4,334.04	0.00	0.00	0.00	0.00	
576 61 31 00 Pro Shop Supplies	9,347.92	22,601.06	21,667.22	32,805.53	25,000.00	35,000.00	
576 61 31 02 Uniforms Shirts	1,835.26	1,814.48	1,540.51	1,613.67	2,000.00	2,000.00	
576 61 31 03 Maintenance Supplies	20,028.33	27,984.69	28,947.57	34,620.41	25,000.00	40,000.00	Reallocating \$5k from 576.65.31.01 and adding an additional \$5k to account for anticipated usage based on a three year history. JC
576 61 31 04 Facilities - Supplies_Trailhead	3,003.40	9,380.11	4,659.49	7,734.49	4,800.00	9,500.00	
576 61 32 00 Golf Course-Fuel Consumed	20,538.59	35,105.71	11,149.55	11,606.88	10,000.00	14,000.00	
576 61 34 01 Pro Shop Merchandise	82,799.39	129,995.64	180,564.63	188,108.94	150,000.00	195,000.00	Function of increased pro shop sales kd
576 65 31 01 Maintenance Of Golf Course	44,409.81	60,284.89	44,722.18	55,011.88	40,000.00	50,000.00	Reallocated \$5k from this line item to 576.61.31.03. Add \$5k to account for rising costs in seed, sand, fertilizer, pesticides, etc. JC
<b>030 Supplies</b>	<b>182,593.89</b>	<b>292,678.07</b>	<b>294,498.05</b>	<b>331,637.93</b>	<b>257,800.00</b>	<b>346,800.00</b>	
576 61 40 00 Business & Occupation, Sales Taxes	73,544.58	91,159.01	112,900.01	116,385.10	90,000.00	115,000.00	Pass through kd
576 61 41 00 Golf Pro Shop-Professional Services	3,727.65	9,568.98	12,652.05	2,828.48	10,000.00	10,000.00	
576 61 41 01 Professional Services-Bank Fees	20,111.27	27,797.41	34,655.76	37,740.93	30,000.00	38,000.00	
576 61 41 02 Unemployment Claims-Golf Course	3,694.09	1,821.64	0.00	1,160.39	2,000.00	2,000.00	

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 21:30:04 Date: 10/22/2025

Page: 4

## 420 Golf Operations Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
576 61 41 03 Facilities - Professional Services_Trailhead	5,153.28	9,918.67	23,727.76	40,299.72	7,500.00	7,500.00	NC. Recent costs from 3rd party janitorial that is eliminated with restaurant opening kd
576 61 42 01 Golf Pro Shop-Telephone,Internet,Postage	4,823.71	7,104.64	9,481.91	8,250.54	7,000.00	10,500.00	
576 61 43 01 Golf Travel-Lodging,Meals,Mileage	1,568.63	2,664.57	931.87	1,090.99	6,000.00	9,000.00	\$3000 allotted for Golf Course Maint. staff. Shared line item with pro shop. JC
576 61 46 00 Golf-Insurance	21,812.85	32,769.89	13,634.32	25,365.80	18,000.00	28,000.00	
576 61 47 00 Facilities - Utilities_Trailhead	31,005.71	32,410.97	43,413.11	28,175.57	35,000.00	35,000.00	NC. JC
576 61 49 01 Golf-Dues,Subscriptions,Mbrships	8,553.95	4,681.58	11,312.72	7,703.00	7,500.00	15,000.00	Add \$5000 for Toro subscription that is biannual and will be due for payment in 2026. JC
576 65 41 00 Professional Services-Golf Greens	11,337.43	26,314.77	37,337.82	15,128.63	18,000.00	18,000.00	NC. JC
040 Services	185,333.15	246,212.13	300,047.33	284,129.15	231,000.00	288,000.00	
576 Park Facilities	691,351.75	875,381.00	1,016,252.20	1,006,011.21	1,150,801.00	1,399,170.00	
070 Debt Service	0.00	0.00	0.00	0.00			
594 76 60 05 Small_Attractive Items - Golf	0.00	2,667.26	1,467.46	803.57	1,000.00	2,000.00	
594 76 62 00 Golf-Buildings & Structures	0.00	18,780.60	67,575.37	0.00	0.00	0.00	
594 76 63 03 Golf-Other Improvements	0.00	4,290.39	7,412.00	0.00	17,500.00	20,000.00	CFP PF-8 kd
594 76 64 00 Golf-Furniture,Computers&Equip	34,404.15	118,342.62	114,525.70	85,097.60	92,000.00	100,000.00	CFP ET-18,19 kd
594 76 64 02 Golf Carts - Furniture,Computers&Equip	0.00	0.00	165,337.04	0.00	0.00	0.00	
060 Captial Outlays	34,404.15	144,080.87	356,317.57	85,901.17	110,500.00	122,000.00	
594 Capital Expenditures	34,404.15	144,080.87	356,317.57	85,901.17	110,500.00	122,000.00	
597 01 03 38 Transfer Out Trailhead Improvements Project Fund	300,000.00	99,900.00	70,000.00	0.00	400,000.00	443,924.00	Full bond payment amount kd
050 Intergovernmental Services and Other	300,000.00	99,900.00	70,000.00	0.00	400,000.00	443,924.00	
597 Transfers Out	300,000.00	99,900.00	70,000.00	0.00	400,000.00	443,924.00	
508 41 04 20 Golf Cash Drawer Committed	0.00	0.00	0.00	0.00	400.00	400.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 21:30:04 Date: 10/22/2025

Page: 5

### 420 Golf Operations Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
508 51 04 20 Ending Assigned Cash And Investments	0.00	0.00	0.00	0.00	115,999.00	99,406.00	
999 Ending Balance	0.00	0.00	0.00	0.00	116,399.00	99,806.00	
<b>TOTAL EXPENDITURES:</b>	<b>1,025,755.90</b>	<b>1,119,361.87</b>	<b>1,442,569.77</b>	<b>1,091,912.38</b>	<b>1,777,700.00</b>	<b>2,064,900.00</b>	

**Unemployment Fund  
Internal Service Fund 501**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Interfund Insurance Premiums	1,822	1,469	15,000	15,000	0%

<b>Unemployment Fund Total Resources</b>	<b>\$ 1,822</b>	<b>\$ 1,469</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0%</b>
--	-----------------	-----------------	------------------	------------------	-----------

**Unemployment Fund Uses  
Internal Service Fund 501**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Unemployment Claims	\$ 1,822	\$ 1,469	\$ 15,000	\$ 15,000	0%

<b>Unemployment Fund Total Uses</b>	<b>\$ 1,822</b>	<b>\$ 1,469</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0%</b>
---	-----------------	-----------------	------------------	------------------	-----------

**Notes**

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

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 169,080	\$ 173,310	\$ 120,000	\$ 120,000	0%
Interest & Other Earnings	6,969	7,183	5,000	5,000	0%
Transfer In - General Fund	30,000	23,426	50,000	50,000	0%
<b>Medical Reimbursement Fund Total Resources</b>	<b>\$ 206,049</b>	<b>\$ 203,919</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>0%</b>

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Health Insurance Services	\$ 32,739	\$ 53,975	\$ 175,000	\$ 175,000	0%
<b>Medical Reimbursement Fund Total Uses</b>	<b>\$ 32,739</b>	<b>\$ 53,975</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>0%</b>

**Notes**

**Fund Use**

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

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

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Remittances	46,121	66,545	81,000	81,000	0%
<b>Custodial Fund Total Resources</b>	<b>\$ 46,121</b>	<b>\$ 66,545</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>0%</b>

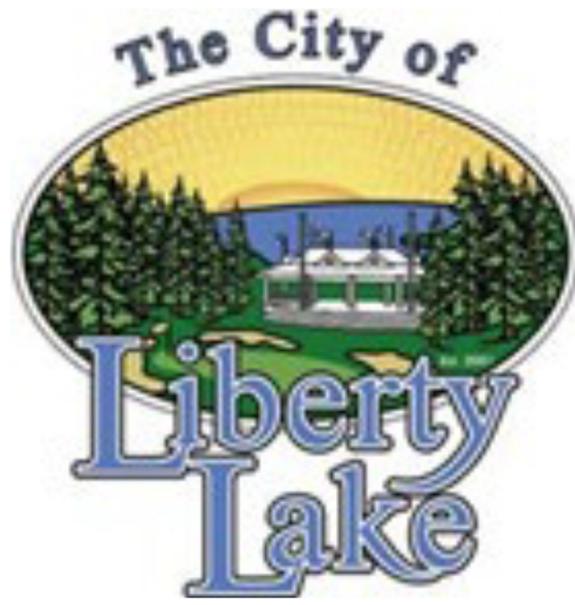
**Custodial Fund-State of Washington Collections/remittances  
Custodial Fund 630**

<b>Account Description</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>% Change</b>
Government Services Fund Balance	\$ 46,121	\$ 66,545	\$ 81,000	\$ 81,000	0%
	-	-	-	-	-
<b>Custodial Fund Total Resources</b>	<b>\$ 46,121</b>	<b>\$ 66,545</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>0%</b>

Notes

**Fund Use**

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



# 2026 -2031

# Capital Facilities Plan

Adopted

December 16, 2025

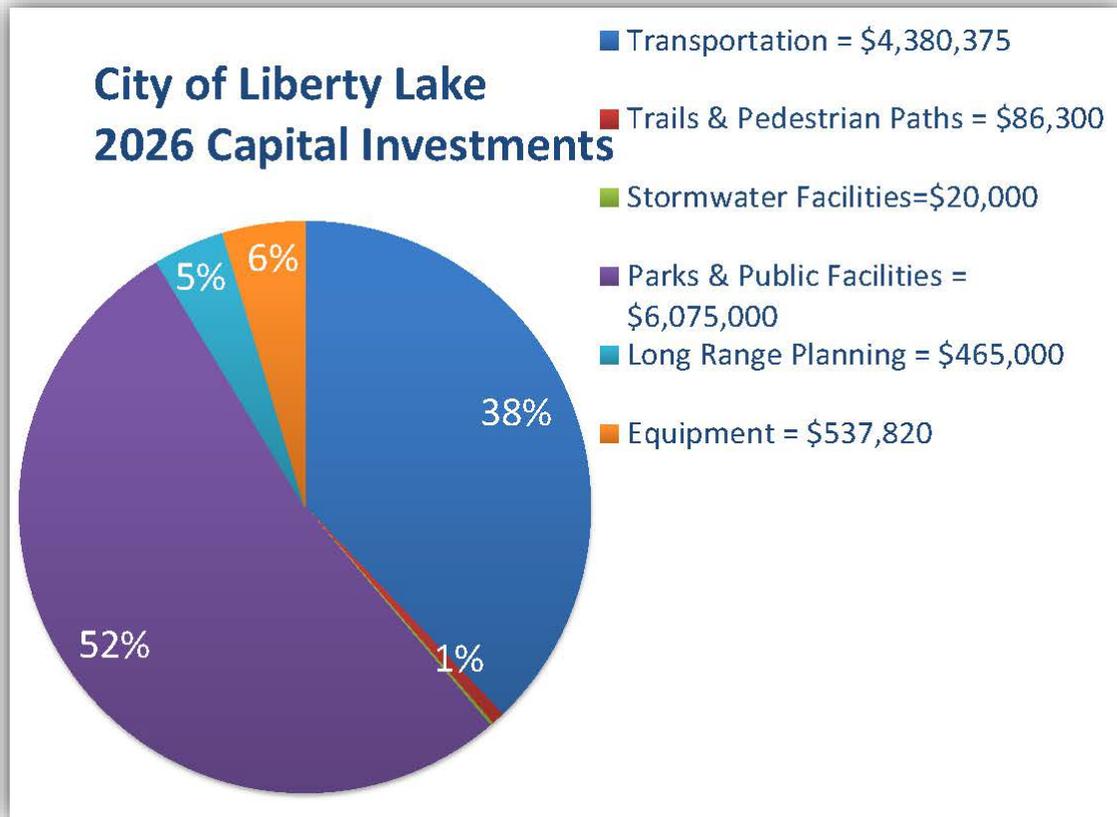
## Table of Contents

	Page
Executive Summary.....	1
Glossary of Funding Acronyms.....	3
Transportation/Pedestrian/Stormwater Project .....	4
Parks & Public Facilities .....	10
Comprehensive Planning & Development Code Amendments.....	14
Equipment .....	15
Projects by Others.....	16
Potential Future Projects.....	19



2026 – 2031 CAPTITAL 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. 2026 proposed capital investments are reflected in the City of Liberty Lake Proposed 2026 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 for year 2026 will also need to be amended in the City of Liberty Lake Proposed 2026 Budget. The chart below summarizes the areas of proposed capital investment for Liberty Lake in 2026:



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 2025-2030 Capital Facilities Plan, with modifications as based upon the Council-adopted 2026-2031 Transportation Improvement Plan, and updated cost information. Portions of some projects funded in 2025 were either deferred or a portion is carried over to 2025. Given the Master Facility Plan (PF-1) and Parks & Recreation Master Plan (PF-19) occurring in 2025 in preparation for the 2026 Comprehensive Plan Update, previously identified facility enhancement projects were identified as “to be determined”,

pending the outcome of those planning efforts, with the exception of the New Library Facility Upgrade, and several smaller projects representing operational improvements and code compliance requirements. Maintenance Projects for Parks & Public Facilities reflect funding for specific projects identified in the asset management software, with prioritized maintenance projects reflected in the 2026 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, Centennial Properties and Greenstone

Funding investments for 2026 in the proposed 2026-2031 Capital Facilities Plan (CFP) are summarized below:

<b>2026 Proposed Capital Investments</b>	
<b>Transportation Capacity &amp; Preservation Projects<sup>3</sup></b> <ul style="list-style-type: none"> <li>• Country Vista Rebuild/Operational Improvements (design) \$196,000</li> <li>• Mission Ave Frontage Improvements in River District<sup>2</sup> \$1,493,975</li> <li>• Mission Overlay, Country Vista to Molter (construction)<sup>1,2</sup> \$1,368,400</li> <li>• Mission Avenue Overlay (Storage Facility to Harvard Road)<sup>2</sup> \$1,030,000</li> <li>• Molter Grind &amp; Overlay, Mission to Appleway (design) \$142,000</li> <li>• Street Tree Replacement \$20,000</li> <li>• Roundabout/Median Beautification \$30,000</li> <li>• Street Repair Allocation \$100,000</li> </ul>	
<b>Pedestrian Projects</b> <ul style="list-style-type: none"> <li>• Pedestrian Crossing Allocation \$56,600</li> <li>• Sidewalk Master Plan \$30,000</li> </ul>	
<b>Stormwater Facility Improvements</b> <ul style="list-style-type: none"> <li>• Irrigation System Replacement Allocation \$20,000</li> </ul>	
<b>Parks &amp; Public Facilities</b> <ul style="list-style-type: none"> <li>• Public Works Yard Development \$200,000</li> <li>• Police Improvement Plan \$75,000</li> <li>• Future City Hall Renovations \$4,600,000</li> <li>• Public Art<sup>1</sup> \$317,000</li> <li>• Rocky Hill Asset Maintenance \$11,000</li> <li>• Trailhead Facility Improvements \$20,000</li> <li>• Trash Enclosure – Ball Fields \$28,000</li> <li>• Maintenance Garage Expansion \$50,000</li> <li>• Orchard Park Improvements \$280,000</li> <li>• Security Cameras for Parks \$85,000</li> <li>• Parking Lot Restoration Allocation \$35,000</li> </ul>	
Essential Equipment (New & Replacement):	\$537,820
Comprehensive Plan & Development Code Amendments <sup>1,2</sup>	\$465,000
<b>TOTAL CAPITAL INVESTMENT, 2026<sup>3</sup></b>	<b>\$11,190,495</b>

<sup>1</sup>Projects underway in 2024; \$ reflect remaining project funds anticipated to be expended in 2026.

<sup>2</sup>Projects with grant funding secured

<sup>3</sup>Excluding “Projects by Others”.

Of the proposed investment, the City has secured nearly \$2.4 million in grant funding for fiscal year 2026.

## GLOSSARY of FUNDING ACRONYMS

ABBREVIATION	FUNDING SOURCE
AP	Aquifer Protection Fund
ARP	American Rescue Plan
Commerce	Washington State Department of Commerce
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
SRTC	Spokane Regional Transportation Council
STREETS	Street Fund
SW	Stormwater Fund
TBD	Transportation Benefit District
TIB	Transportation Improvement Board Grant
TIF	Tax Increment Financing
UGU	Underground Utility Fund
UT	Utility Tax - Streets Capital
WSDOT	Washington State Department of Transportation

**SIX YEAR TRANSPORTATION CAPITAL FACILITIES PLAN, 2026 -2031**

Roadway Projects													NOTES:
LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	CURRENT 2025	PROJECT TOTAL (2026-2031)	2026	2027	2028	2029	2030	2031	
TP-1	Enhancement/ New Construction	Harvard Rd Bridge /Kramer Overpass & Rd Ext	Between Country Vista & Mission	CW/TIF/LIFT/TBD		TBD							
TP-2	Preservation/ Enhancement	Country Vista Rebuild/ Operational Improvements	W City Limits to Liberty Lake Rd	REET2		\$ 4,416,000	\$ 196,000	\$ 2,008,000	\$ 2,212,000				
TP+A7:N 32-3	Enhancement	Appleway Frontage Improvements	Fairway to E City Limits	REET/TBD		\$ 4,281,726					\$ 335,386	\$ 3,946,340	
TP-4	Enhancement	Mission Ave Frontage Improvements	W City Limits east to Glenbrook (southside)	REET2/COMMERCE	\$ 200,025	\$ 1,493,975	\$ 1,493,975						Commerce Grant = \$999,100
TP-5	Enhancement	Upgrade Molter /Appleway Signal	Molter/Appleway		\$ 57,000	\$ -							
TP-6	Enhancement	Smart Signal Control	Multiple Locations	HRM		\$ 51,000			\$ 51,000				
TP-7	Preservation	Mission Ave Overlay	Country Vista to Molter	SRTC/REET/TBD		\$ 1,368,400	\$ 1,368,400						
TP-8	Preservation	Sprague Avenue Rebuild	Liberty Lake Road to Gage	REET/TBD		\$ 3,029,371			\$ 204,194	\$ 1,359,530	\$ 1,465,647.40		
TP-9	Plan/Report	Pavement Condition Study/ Preservation Master Plan	Citywide	TBD	\$ 75,000	\$ -							
TP-10	Preservation	Mission Ave Grind & Overlay (North)	Storage Facility to Harvard	REET2/TIB		\$ 1,030,000	\$ 1,030,000						Moved to 2026; adjusted for inflation
TP-11	Preservation	Molter Grind & Overlay, North Segment	Mission to Appleway	REET2/SRTC		\$ 1,622,000	\$ 142,000	\$ 1,480,000					Local match=\$370,000, SRTC Grant =\$1,110,000
TP-12	Preservation	Country Vista Drive Grind & Overlay	Mission Avenue to Molter	REET/TBD		\$ 2,014,299		\$ 141,603	\$ 1,872,696				
TP-13	Plan/Report	Network Analysis	City-wide	HRM/PUG	\$ 97,930	\$ -							
TP-14	Preservation	Street Tree Replacement	City-wide	TBD		\$ 138,806	\$ 20,000	\$ 21,160.00	\$ 22,387.28	\$ 23,685.74	\$ 25,059.52	\$ 26,512.97	Removal and periodic replacement of damaged street trees
TP-15	Preservation	Roundabout/ Median Beautification	City-wide	TBD		\$ 208,208	\$ 30,000	\$ 31,740.00	\$ 33,580.92	\$ 35,528.61	\$ 37,589.27	\$ 39,769.45	Periodic replacement of damaged or missing landscaping or hardscape
TP-16	Preservation	Street Repair Allocation	City-wide	TBD		\$ 694,028	\$ 100,000	\$ 105,800.00	\$ 111,936.40	\$ 118,428.71	\$ 125,297.58	\$ 132,564.84	Small pavement repairs not included in other CFP pavement preservation projects
TP-17	Enhancement	Intersection Improvement	N Liberty Lake Rd/ E Country Vista Drive	HRM/TIB		\$ -		TBD					Dual EBL turn lane; to be constructed with TP-2
TP-18	Preservation	Molter Grind & Overlay, Center Segment	Mission to Country Vista	REET/TBD/TIB		\$ 1,754,166				\$ 1,754,166.07			
TP-19	Preservation	Molter Grind & Overlay, South Segment	Country Vista to Sprague	REET/TBD/TIB		\$ 2,121,037					\$ 2,121,037.37		
<b>TOTAL, ROADWAY PROJECTS</b>					<b>\$ 429,955</b>	<b>\$ 24,055,111</b>	<b>\$ 4,380,375</b>	<b>\$ 3,788,303</b>	<b>\$ 4,339,890</b>	<b>\$ 3,291,339</b>	<b>\$ 4,110,017</b>	<b>\$ 4,145,187</b>	

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	CURRENT 2025	PROJECT TOTAL (2026-2031)	2026	2027	2028	2029	2030	2031	NOTES:
<b>Pedestrian Projects</b>													
TP-20	Enhancement	Pedestrian Crossing Allocation	Multiple Locations	REET1	\$ 53,500	\$ 390,737	\$ 56,300	\$ 59,565	\$ 63,020	\$ 66,675	\$ 70,543	\$ 74,634	Adjusted for inflation
TP-21	Enhancement	Sidewalk Improvements	Madson, Mission to Appleway	GF, REET		\$ 461,095					\$ 461,095		Moved from 2026 to 2030, and adjusted for inflation
TP-22	Plan/Report	Sidewalk Master Plan	Multiple Locations	REET1	\$ 24,000	\$ 30,000	\$ 30,000						Start in 2025, complete in 2026; cost spread over the two fiscal years
TP-23	Enhancement	Appleway Trail Extension	West City Limits to Kramer Parkway	REET2/TBD		\$ 830,530			\$ 830,530				Moved to 2028 (adjusted for inflation); to be constructed as part of TP2
TP-24	Enhancement	Sidewalk Improvements	Mission, MTC to Simpson Road	GF, REET		\$ 396,750				\$ 396,750			Moved to 2028 and adjusted for inflation.
<b>TOTAL, PEDESTRIAN PROJECTS</b>					<b>\$ 77,500</b>	<b>\$ 2,118,479</b>	<b>\$ 86,300</b>	<b>\$ 59,565</b>	<b>\$ 893,550</b>	<b>\$ 463,425</b>	<b>\$ 531,638</b>	<b>\$ 84,000</b>	
<b>Stormwater Projects</b>													
SW-1	Enhancement	Sprague Avenue	Sprague, from Molter to Overlook	SWAP		\$ 612,869				\$ 612,869			Stormwater Project Numbers have changed due to completion of Moved from 2025 to 2028, to be constructed as part of TP-8
SW-2	Enhancement	Neyland Avenue	Intersection of Gage/Neyland/Sprague	SWAP	\$ 383,000	\$ -							Planning on constructing in 2025; potential that it will need to be flipped to 2026
SW-3	Enhancement	E Country Vista North Swale	Country Vista Drive near Kramer Pkwy	SWAP		\$ 292,000		\$ 292,000					
SW-4	Enhancement	Sprague/Molter Road Intersection	Sprague/Molter Rd	SWAP		\$ 699,000				\$ 699,000			
SW-5	Preservation	Irrigation System Replacement Allocation	Swales City-wide	SWAP	\$ -	\$ 138,806	\$ 20,000	\$ 21,160	\$ 22,387	\$ 23,686	\$ 25,060	\$ 26,513	
<b>TOTAL, STORMWATER PROJECTS</b>					<b>\$ 383,000</b>	<b>\$ 1,742,674</b>	<b>\$ 20,000</b>	<b>\$ 313,160</b>	<b>\$ 22,387</b>	<b>\$ 1,335,554</b>	<b>\$ 25,060</b>	<b>\$ 26,513</b>	
<b>TOTAL, ROADWAY, PEDESTRIAN &amp; STORMWATER PROJECTS COMBINED</b>					<b>\$ 890,455</b>	<b>\$ 27,916,264</b>	<b>\$ 4,486,675</b>	<b>\$ 4,161,028</b>	<b>\$ 5,255,827</b>	<b>\$ 5,090,319</b>	<b>\$ 4,666,714</b>	<b>\$ 4,255,700</b>	

Assumed Construction Cost Annual Inflation = 5.8%

**2026 -2031 CAPITAL FACILITIES PLAN**  
**TRANSPORTATION/PEDESTRIAN/STORMWATER PROJECT DESCRIPTIONS**

**Transportation Projects**

**TP-1 - Harvard Rd Bridge Widening/ Kramer Parkway Overpass:** Combines Harvard & Kramer Parkway, as state funding is intertwined, and depends on credits for ROW, etc. For the Harvard Road bridge widening and ramp improvements, construction has been completed. Kramer Parkway Overpass and Roadway construction is complete. Awaiting final closeout by WSDOT.

**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 2026, with construction currently planned for 2027 and 2028.

**TP-3 - 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 2030 to allow for grant applications to be pursued, with construction programmed for 2031. There is the potential for at least a portion of this work to be completed as a requirement of development.

**TP-4 - Mission Ave Frontage Improvements - Southside, City Limits east to Glenbrook:** Acquisition of right-of-way, and design, construction, inspection and contingency for road widening, curbs, swales, street trees and sidewalks along the south side of Mission Avenue, from City limits east to Glenbrook. Funding for design programmed for 2025 with construction anticipated in 2026. Commerce grant in the amount of \$999,100 has been awarded with grant contracting underway.

**TP-5 – Upgrade of Molter Rd/Appleway Avenue Traffic Signal –** The upgrade the Molter Rd/Appleway Rd Traffic Signal to allow that signal to communicate with the other signals in our network was completed in 2025.

**TP-6 - Smart Signal Control:** To provide signal coordination on Appleway and Liberty Lake /Harvard Road. Cost includes signal communication consultant, controller communication, installation and cloud storage. Funding for this project has been deferred to 2028, with timing for deployment to be evaluated as part of the Transportation Network Analysis (TP-13).

**TP-7 - Mission Avenue Overlay– Country Vista to Molter Rd:** This maintenance project is under contract, with construction anticipated to be completed in the fall of 2025. An SRTC Preservation Grant is funding 75% of the cost of this project (not to exceed \$1,110,000).

**TP-8- Sprague Avenue Rebuild:** Originally planned as a grind and overlay preservation project, based on the Geotech analysis, this project is now being planned as full-depth pavement reconstruction project. Design will be completed in 2028. Phase 1 of this project will be Molter Road to Gage Road, to be constructed in 2029, with phase 2 of the project, Molter Road to Liberty Lake Rd, being planned for construction in 2030. Stormwater improvements captures in SW-1 (Sprague Storm water Improvements)

will be completed concurrently with this project.

**TP-9 - Pavement Condition Study/ Preservation Master Plan:** This a City-wide pavement condition study is currently in process, with final results to be available in the fall of 2025. The study will enable the City to develop a data-driven street preservation master plan to identify and prioritize needed roadway preservation projects as the City's infrastructure ages. Funding for annual updates to the pavement condition survey in future years will be programmed in the Public Works operating budget.

**TP-10 – Mission Avenue Grind & Overlay (North):** Grind and overlay preservation project between Storage Facility and Harvard, was added based upon roadway condition. This project is proposed to be completed in the Fall of 2026, and will likely be bid together with TP-4.

**TP-11– Molter Road Grind & Overlay, North Segment:** Grind and overlay preservation project on Molter Road between Mission Avenue and Appleway Avenue, will be designed in 2026 and constructed in 2027. SRTC Grant funding for this project has been secured in the amount of \$1,110,000, with a local match of \$370,000.

**TP-12 – Country Vista Drive Grind & Overlay:** Grind and overlay preservation project between Mission Avenue and Molter Road, was added based upon roadway condition. Programmed for design in 2026, with construction in 2027, the timing for this project may change based upon the outcome of the pavement condition assessment in the Pavement Master Plan (TP-9).

**TP-13 - Network Analysis Update:** Update of Network Analysis, based upon changes in land use and housing in the periodic Comp Plan update. Project will be completed in fall of 2025. Results will be inputs into the 20-year Capital Facilities Plan (CFP) to be included in the Comprehensive Plan Periodic Update.

**TP-14 – Street Tree Replacement:** Annual allocation to allow for the replacement of damaged and dying street trees.

**TP-15 – Roundabout/Median Beautification:** Annual allocation to allow for the replacement of damaged landscaping or hardscape.

**TP-16 - Street Repair:** Annual allocation for small pavement repair projects not included in other CFP projects.

**TP-17 – Liberty Lake Road/ Country Vista Drive Intersection Improvement:** Addition of dual east-bound left turn lanes in 2027, based upon the Short-Term Level of Service Analysis completed as part of the Network Analysis (TP-13). To be constructed with Country Vista Rebuild/Operational Improvements (TP-2). Because this is a capacity improvement, it is eligible for Harvard Road Mitigation funding and possible TIB funding.

**TP-18 – Molter Grind & Overlay, Center Section:** Grind and overlay preservation project on Molter Road between Mission Avenue and Country Vista Drive, to be constructed in 2029. Project is potentially grant fundable through TIB or SRTC Preservation funding. The timing for this project may change based upon the outcome of the pavement condition assessment in the Pavement Master Plan (TP-9).

**TP-19 – Molter Grind and Overlay, South Segment:** Grind and overlay preservation project on Molter Road between Country Vista Drive and Sprague, to be constructed in 2030. Project is potentially grant

fundable through TIB or SRTC Preservation funding. The timing for this project may change based upon the outcome of the pavement condition assessment in the Pavement Master Plan (TP-9).

### **Pedestrian Projects**

**TP-20 - Annual Pedestrian Crossing Allocation:** Funding for pedestrian crossing improvements, sidewalks, and flashing beacons. Projects to be prioritized based upon the outcome of the sidewalk master plan (TP-22).

**TP-21 - Sidewalk Improvements on Madson, from Mission to Appleway:** Proposed construction of missing sidewalks on either side of Madson, south of Appleway in 2030. Timing of the project may shift due to prioritization in the Sidewalk Master Plan (TP-22).

**TP-22 - Sidewalk Master Plan:** Sidewalk condition inventory was completed in the summer of 2025. Inventory will serve as a foundation for the Master Plan to begin in fall of 2025 with completion anticipated in early 2026. the master plan to identify and prioritize pedestrian projects.

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

**TP-24 – Sidewalk Improvements, Mission Ave, MTC to Simpson Road:** Complete the sidewalk gaps between the eastern property boundary for Meadowwood Technology Campus & the Simpson Road ROW on Mission Avenue, west of Rocky Hill subdivision. This project was moved to 2028 to better balance capital funding. Timing of the project may shift due to prioritization in the Sidewalk Master Plan (TP-22).

### **Stormwater Projects:**

**SW-1 – Sprague Avenue Stormwater:** In order to mitigate the lack of existing stormwater infrastructure on Sprague Avenue, and due to right-of-way and topographic constraints, this project will require sheet-flowing stormwater to the north side of Sprague Avenue and installing standard swales on the north side of the roadway. Because of the change in design, this project will need to be constructed in concert with Phase 1 of TP-8.

**SW-2 – Neyland Avenue Stormwater:** This project will install curb and gutter on the southside of E Sprague Avenue from 24516 E Sprague to the street’s intersection with E Gage Street, to collect and convey stormwater to treatment structure and drywell. This infrastructure is proposed to be installed to treat stormwater runoff from the City ROW, but the project will require coordination and permitting with through Spokane County because of the location of the infrastructure. This project is anticipated to be completed by late fall of 2025, to reduce flooding potential south of E Gage St. & Neyland Ave.

**SW-3– E Country North Swale:** This project, proposed for funding in 2027 in conjunction with Country Vista Rebuild (TP-2), includes the rehabilitation of a stormwater swale and installation of a replacement drywell on the northside of E Country Vista Drive, east of Kramer Parkway, at a natural low point in the roadway where roadway flooding occurs during peak storm events.

**SW-4– Sprague/Molter Rd Intersection:** This project proposes to install catch basins at the SW, SE, and NE corners of the Sprague Ave/Molter Rd intersection to convey and collect stormwater to a drywell system for infiltration within the City limits. Existing stormwater flows originating from E Sprague currently travel south along Molter Road into Spokane County. Funding is proposed for construction in 2029, to be completed in concert with the Sprague Avenue Rebuild project (TP-8).

6-YEAR PARKS & PUBLIC FACILITIES PLAN, 2026 -2031													NOTES:
LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	2025	PROJECT TOTAL (2026-2031)	2026	2027	2028	2029	2030	2031	
PF-1	Plan	Master Facilities Plan	Public Works Yard	MFPA	\$ 55,000	\$ -							
PF-2	New Construction	Public Works Yard Development	Public Works Yard	REET 2	\$ 150,000	\$ 200,000	\$ 200,000						Install 1200 SF Facilities Building next to existing PW building
PF-3	Enhancement	Police Improvement Plan	Police Station	GF	\$ 100,000	\$ 520,521	\$ 75,000	\$ 79,350	\$ 83,952	\$ 88,822	\$ 93,973	\$ 99,424	Facility Improvements to maintain Accreditation Standards
PF-4	Enhancement	Future City Hall Facility Upgrade	23129 E Mission Ave	MFPA/GF/REET	\$ 400,000	\$ 5,600,000	\$ 4,600,000	\$ 1,000,000					Cost shown are fully loaded cost for design in 2025, with construction in two phases (2026 & 2027) including soft cost, tax & inflationary adjustment.
PF-5	Enhancement	Public Art	TBD	GF	\$ 8,020	\$ 540,500	\$ 317,000	\$ 113,500	\$ 110,000	TBD	TBD	TBD	Based on Parks & Arts Commission Budget Request
PF-6	Maintenance	Pavillion Park Improvements	Pavilion Park	GF	\$ 306,273	\$ 1,210,000		\$ 374,000	\$ 378,000	\$ 16,000	\$ 442,000		2026 improvements moved to 2027, all others were pushed out a year. 2027= Replace main playground; seal coat and restripe parking lot , paint Pavillion , plus \$20K for fence
PF-7	Maintenance	Rocky Hill Park Improvements	Rocky Hill Park	GF	\$ 256,422	\$ 441,200	\$ 11,000			\$ 35,200		\$ 395,000	Replace inground sprinkler system; Seal coat and restripe parking lot
PF-8	Maintenance	Trailhead Improvements	Trailhead	Golf Ops		\$ 20,000	\$ 20,000						New benches for golf course
PF-9	Maintenance	Town Square Improvements	Town Square	GF/REET	\$ 2,200	\$ 60,500				\$ 60,500			Cost based upon Town Square Master Plan
PF-10	Maintenance	City Hall Building Asset Management	City Hall	GF		\$ 1,363,000			\$ 375,000	\$ 516,000	\$ 207,000	\$ 265,000	Replace Roof; Resurface Parking Lot
PF-11	Maintenance	Library Building /Police Station Asset Management	Library / Police Station	GF	\$ 75,000	\$ 1,229,300			\$ 2,800	\$ 66,500	\$ 550,000	\$ 610,000	
PF-12	Enhancement	Current City Hall Renovations	City Hall	GF	\$ 2,200	\$ 500,000			\$ 500,000				Convert City hall to Parks and Recreation Main facility; interior renovations and bldg system updates
PF-13	Plan/Report	Town Square Master Plan	Town Square	REET		TBD							TBD, pending completion of the Parks & Recreation Master Plan & Facilities Master Plan
PF-14	Enhancement	Renovation of Old Library Space for Police Department	Current Library	MFMP	\$ 2,200	\$ 2,000,000						\$ 2,000,000	Add'l \$2M in 2032; Phase 1 of Public Safety Facility Expansion into existing Library. May include Municipal Court construction
PF-15	New Construction	Trash Receptacle Enclosures	Orchard Park (2025); Ball Fields (2026)	REET1	\$ 24,000	\$ 28,000	\$ 28,000						Ballfield trash enclosure install; shifted enclosure for ballfields to 2026 due to increased material costs

LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	2025	PROJECT TOTAL (2026-2031)	2026	2027	2028	2029	2030	2031	
PF-16	Enhancement	Maintenance Garage Expansion	City Hall	REET1	\$ 2,200	\$ 200,000	\$ 50,000	\$ 150,000					(2026) Upgrade facility electric and install insulation; (2027) Install 3200 SF covered storage building
PF-17	Plan /Report	Parks Master Plan	GF/City-wide	MFMP	\$ 200,000	\$ -							
PF-18	Preservation	Orchard Park Improvements	Orchard Park	GF		\$ 280,000	\$ 280,000						Tennis Court Resurfacing, concrete parking pad for maintenance building, fencing along south side of basketball court in 2026.
PF-19	Enhancement	Security Cameras for Parks	Orchard, Rocky Hill, Pavillion, Town Square	GF	\$ -	\$ 85,000	\$ 85,000						Upgrade of camera system in all City Parks . Includes 16-20 state-of-the art dome and multi-sensor cameras, with 5-year licensing plus full installation.
PF-20	Preservation	Parking Lot Restoration Allotment	City-wide	REET1	\$ -	\$ 242,910	\$ 35,000	\$ 37,030	\$ 39,178	\$ 41,450	\$ 43,854	\$ 46,398	
<b>YEARLY TOTAL</b>							<b>\$ 5,701,000</b>	<b>\$ 1,753,880</b>	<b>\$ 1,488,930</b>	<b>\$ 824,472</b>	<b>\$ 1,336,827</b>	<b>\$ 3,415,821</b>	

Assumed Construction Cost Annual Inflation = 5.8%

## **2026 -2031 CAPITAL FACILITIES PLAN PROJECT DESCRIPTIONS**

### **PARKS & PUBLIC FACILITIES PROJECT DESCRIPTIONS**

**PF-1 – Master Facilities Plan:** Funded through a dedicated REET reserve fund, this Master Facilities Plan will provide a plan for facilities needed to serve the City at build out. Called for as part of the Liberty Lake Strategic Plan, this Buildout Master Plan will also inform the 20-year CFP. 2025 funding represents the balance of the Turner, Townsend & Heery contract.

**PF-2 - Public Works Yard Development:** \$150,000 was budgeted in 2025 for shop equipment, salt storage, fuel tank & security cameras. Funding in 2026 is proposed to allow the addition of a 1,200 sq. ft. building next to existing Public works building.

**PF-3 – Police Improvement Plan:** Annual facility improvements proposed for facility enhancements necessary to meet and maintain accreditation standards.

**PF-4 – New City Hall Facility Upgrade:** Funding for conversion of Legacy Church building to new City Hall. Cost shown are fully loaded cost for design in 2025, with construction in two phases (2026 & 2027) including soft cost, tax & inflationary adjustment.

**PF-5 - Public Art:** Funding request based upon the Parks & Art Commission requests for 2026-2029. Note that 2026 budget reflects the carryover of \$77,500 in funding in 2025.

**PF-6- Pavillion Park Improvements:** Proposed improvements for 2026 moved to 2027 include replacing the playground equipment; seal coating and restriping the parking lot; painting the Pavilion, plus \$20,000 for fence replacement.

**PF-7 – Rocky Hill Park Improvements:** Improvements include replacing inground sprinkler system, seal coating and restriping the parking lot.

**PF-8 – Trailhead Improvements:** New golf course benches proposed for 2026.

**PF-9 - Town Square Improvements:** Funding for maintenance of existing assets, as identified in the asset management software, is reflected in 2025 and 2029. Funding requests in 2027 and 2028 are to be determined, pending the outcome of the Town Square Master Plan (PF-18).

**PF-10 - City Hall Building Asset Management:** City Hall campus includes the main building, little house, maintenance shop and site. Deferral of City Hall asset management projects until 2028 to allow for completion of Facilities Master Plan in 2025 and completion of the Library project in 2025 & 2026.

**PF-11 - Library / PD Site:** HVAC Rooftop Unit upgrade in 2025. Asset Management maintenance activities for 2027 through 2030. Note that 2029 Asset maintenance projects were spread over 2029 and 2030. Note: Asset maintenance planned for 2029 spread over 2029 and 2030.

**PF-12 – City Hall Renovations:** Conversion of City Hall to Parks and Recreation main facility; interior renovations and building system updates following completion of the New City Hall Facility at Legacy Church (PF-4).

**PF-13 – Town Square Master Plan:** Master planning for the undeveloped portion of Town Square Park, with budget, timing and approach to be determined, as based on the outcome of the Parks Master Plan (PF-19), New Library/Community Center design (PF-20).

**PF-14 – Renovation of Old Library Space for Police Department:** \$2 million in 2031 for Phase 1 of Public Safety Facility Expansion into existing Library, with and additional \$2 million in 2032 for Phase 2. May include Municipal Court construction.

**PF-15 – Installation of Trash Receptacle Enclosures:** Construction of trash receptacle enclosure at Orchard Park in 2025, and the Ball Fields in 2026 to improve efficiency of Parks operation. Enclosure to be designed & constructed consistent with City Development Code standards (6 ft tall solid fence or masonry block enclosure, with fully sight-obscuring gates).

**PF-16 – Maintenance Garage Expansion:** Upgrade facility electric and add insulation in 2026. Install a 3,200 sq ft storage building in 2027.

**PF-17 – Parks Master Plan:** This Parks Master Plan is intended to provide a plan for parks facilities needed to serve the City at build out. This Parks Master Plan will be incorporated into the Periodic Comprehensive Plan Update and will serve as a basis for Parks funding in the 20-year Capital Facilities Plan to be included in the Comprehensive Plan Update.

**PF-18- Orchard Park Improvements:** Orchard Park Improvements in 2026 include tennis court resurfacing, installation of 20' x 20' concrete parking pad at the maintenance building, and adding fencing on the south side of the basketball court.

**PF-19 – Security Cameras for the Parks:** Replacement of security cameras in all City-owned parks. Includes 16-20 new, state-of-the art dome and multi-sensor cameras, with 5-year licensing plus full installation.

**PF-20 – Parking Lot Restoration:** Annual allocation for parking lot maintenance, seal coating and striping at City Facilities.

2026-2031 LONG RANGE PLANNING CAPITAL PROJECTS												NOTES
LINE NO.	PROJECT NAME	FUNDING SOURCE	GRANT FUNDING	2025	PROJECT TOTAL (2026-2031)	2026	2027	2028	2029	2030	2031	
LR-1	SIGN CODE AMENDMENT	GF	N/A	\$ 90,000	\$ -							
LR-2	MISCELLANEOUS COMP PLAN ELEMENTS & MAPPING	COMMERCE	\$ 125,000	\$ 75,000	\$ 50,000	\$ 50,000						
LR-3	CLIMATE RESILIENCY CHAPTER- COMP PLAN	COMMERCE	\$ 500,000	\$ 120,000	\$ 350,000	\$ 350,000						
LR-4	DEVELOPMENT CODE CODIFICATION	GF	N/A				TBD					Dependant on number of pages in new development code.
LR-5	SOLID WASTE MANAGEMENT PLAN UPDATE	GF	N/A	\$ -	\$ 65,000	\$ 65,000						
LR-6	HARVARD ROAD MITIGATION FEE UPDATE	HRM	N/A	\$ -	\$ -	\$ -	\$ 135,000					
LR-7	ENGINEERING DESIGN STANDARDS UPDATE	GF	N/A	\$ -	\$ -		\$ 85,000					
LR-8	COMPREHENSIVE EMERGENCY MANAGEMENT PLAN FOR LIBERTY LAKE	GF	TBD	\$ -	\$ -	\$ -	\$ 200,000					
TOTAL			\$ 625,000	\$ 285,000	\$ 465,000	\$ 465,000	\$ 420,000	\$ -	\$ -	\$ -	\$ -	

GRANT CASH FLOW PROJECTION											
PROJECT NAME	FUNDING SOURCE	GRANT FUNDING	2025	PROJECT TOTAL (2026-2031)	2026	2027	2028	2029	2030	2031	
Periodic Comprehensive Plan Update Grant	Commerce	\$ 125,000	\$ 87,500	\$ 37,500	\$ 37,500						
Climate Resiliency Grant	Commerce	\$ 500,000	\$ 255,000	\$ 245,000	\$ 245,000						

## **2026 -2031 CAPITAL FACILITIES PLAN PROJECT DESCRIPTIONS**

### **LONG RANGE PLANNING**

**LR-1 – Sign Code Amendment:** Funding for a consultant contract to amend COLL Sign Code Ordinance to address requirements for content neutrality. Consultant work on the Sign Code Amendment is anticipated to be completed in 2025, with staff completing the engagement and adoption process in 2026.

**LR-2 – Miscellaneous Comp Plan Elements & Mapping:** Use of on-call Planning Services to assist with miscellaneous Comp Plan tasks, including but not limited to Critical area Ordinance checklist, mapping, assistance with public engagement materials, policy analyses, in support of the Periodic Comprehensive Plan Update. Cost for this project will be funded through the Comp Plan Periodic Update Grant from Washington Department of Commerce.

**LR-3 – Climate Resiliency Chapter of the Comp Plan Periodic Update:** Consultant contract spanning 2024 through the first half of 2026 to assist in the development of the Climate Element required as part of the Comp Plan Periodic update, as mandated by legislature. Cost for the consultant portion of the project is funded through a \$500,000 grant from Washington Department of Commerce for Climate Resiliency that has been spread over two biennia.

**LR-4 – Codification of the Development Code:** Following the completion of Development Code Update in late 2026, funding is proposed to codify the Development Code within Liberty Lake Municipal Code.

**LR-5 – Solid Waste Management Plan Update:** Update to the Liberty Lake Solid Waste Management Plan, as mandated by the Washington State Department of Ecology. Project funding is proposed for 2026.

**LR-6 – Harvard Road Mitigation Fee Update:** Following completion of the Periodic Comprehensive Plan Update, with its updated Transportation Element and 20-year Capital Facilities Plan, it will be necessary to update the Harvard Road Mitigation Fee Study. Funding for the update is proposed in 2027.

**LR-7 – Engineering Design Standards Update:** Following the adoption of the Development Code in 2026, it will be necessary to update our Engineering Design Standards. Funding for this project anticipates utilizing a consultant to update the standards drawings in 2027.

2026-2031 EQUIPMENT CAPITAL PURCHASES													
LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	2025	PROJECT TOTAL (2026-2031)	2026	2027	2028	2029	2030	2031	NOTES:
ET-1	Leased Equipment	12M Grader lease	Public Works Yard	TBD	\$ 46,740	\$ 321,737	\$ 46,727	\$ 46,727	\$ 54,728	\$ 54,728	\$ 54,728	\$ 64,099	3 year lease starting in 2021. Assumes new lease every 3 years.
ET-2	Leased Equipment	926M Loader X2	Public Works Yard	TBD	\$ 35,500	\$ 309,396	\$ 45,093	\$ 45,093	\$ 52,649	\$ 52,649	\$ 52,649	\$ 61,262	3 year lease starting in 2021. Assumes new lease every 3 years.
ET-3	Leased Equipment	903 Mini Loader	Public Works Yard	TBD	\$ 18,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Annual lease.
ET-4	New Equipment	Asphalt Roller	Public Works Yard	TBD	\$ -	\$ 50,000		\$ 50,000					
ET-5	Replacement	Pickup 1 Ton- Mechanic	Maintenance Shop	PARKS,GF		\$ 78,000	\$ 78,000						
ET-6	New Equipment	JCB Mini Excavator	Public Works Yard	TBD		\$ 120,000				\$ 120,000			Upgrading size to cover operational requirements
ET-7	New Equipment	Dump Trailer	Public Works Yard	TBD	\$ 12,000	\$ -							
ET-8	Replacement	Zero Turn Mower	Public Works Yard	GF/TBD		\$ 20,000	\$ 20,000						
ET-9	Replacement	Eng Tech Vehicle	PW Yard	TBD	\$ 50,000	\$ -							
ET-10	Replacement	Kubota 60 in Mower	PW Yard	TBD			\$ 30,000						End of Service Life Replacement
ET-11	New Equipment	Ford Maverick (Gardener Vehicle)	PW Yard	GF/TBD			\$ 35,000						City Gardener Vehicle
ET-12	New Equipment	Vermeer Vacuum Excavator Trailer	PW Yard	GF/TBD/GOLF			\$ 45,000						Sprinkler Repair, Leaf Cleanup
ET-13	Replacement	Scissor Lift	PW Yard	TBD/GOLF			\$ 15,000						End of Service Life Replacement
ET-14	New Equipment	Skid/Steer W/Planer	PW Yard	TBD					\$ 120,000				Needed if In-house sidewalk repairs
ET-15	Replacement	UTV	Maintenance Shop	GF			\$ 47,000.00						Kubota UTV is at 2820 hours - Rocky Hill
ET-16	Replacement	Zero Turn	Maintenance Shop	GF			\$ 20,000.00						This mover is at 1528 for hours - Parks
ET-17	New Equipment	Events Trailer	Maintenance Shop	GF			\$ 16,000.00						This is a new trailer for rec to haul and store bounce houses
ET-18	Replacement	Reel Sharpener	Maintenance Shop	GOLF			\$ 80,000.00						Parts are no longer available
ET-19	Replacement	Greens Mower	Maintenance Shop	GOLF			\$ 60,000.00						over the next two years we will be changing out all Triplexes
<b>YEARLY TOTAL, FLEET</b>					<b>\$ 162,573</b>	<b>\$ 899,133</b>	<b>\$ 537,820</b>	<b>\$ 141,820</b>	<b>\$ 227,377</b>	<b>\$ 227,377</b>	<b>\$ 107,377</b>	<b>\$ 125,361</b>	

Federal Reserve 6 -Year Avg. PPI for Machinery & Equipment = 5.3%

FACILITY, UTILITIES & TRANSPORTATION CAPITAL PROJECTS BY OTHERS <sup>1</sup>													NOTES:
Facility & Utility Projects by Others													
LINE NO.	PROJECT TYPE	PROJECT NAME	LOCATION	FUNDING SOURCE	Current 2025	PROJECT TOTAL (2025-2030)	2026	2027	2028	2029	2030	2031	
OT-1	Enhancement	Underground Utility Program (Liberty Lake Rd., Molter Rd., Mission Ave.)	Location TBD	GF	\$ 25,000	\$ 150,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
OT-2	New Construction	Harvard Road Trailhead Improvements	Centennial Trailhead @ Wellington & Harvard	OTR/TIF/LIFT	\$ 400,000	\$ -							
OT-3	Enhancement	HUB Facility Soccer Field & Parking Expansion	19619 E Cataldo Ave	OTR/TIF/LIFT	\$2,500,000	\$ 2,500,000			\$2,500,000				
OT-4	New Construction	North Liberty Lake Plaza	Northside of Indiana, across from Courtyard East Apartments	OTR/TIF/LIFT		\$ 1,600,000	\$ 1,600,000						
<b>YEARLY TOTAL, FACILITY &amp; UTILITY PROJECTS BY OTHERS</b>							<b>\$ 1,625,000</b>	<b>\$ 25,000</b>	<b>\$ 2,525,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	
Transportation Projects by Others													
OT-5	Enhancement	Harvard Road & Wellington Roundabout	Harvard Rd & Wellington Intersection	OTR/TIF/LIFT		\$ 958,000		\$ 958,000					
OT-6	New Construction	Transit Parking	Country Vista Dr, between Broadway & the Green Acres Flyover	OTR/TIF/LIFT		\$ 3,300,960			\$ 3,300,960				Moved out to 2028 per STA plan and adjusted for inflation
OT-7	New Construction	Cataldo Extension & Connection - Phase II	Western States Boundary to Mission Ave & Kramer	OTR/TIF/LIFT		\$ 4,802,000	\$ 4,802,000						Not likely to seek reimbursement until 2026
OT-8	New Construction	Kramer Parkway Construction	North of Mission	OTR/TIF/LIFT		\$ 1,400,000	\$ 1,400,000						Not likely to seek reimbursement until 2026
OT-9	New Construction	Indiana Extension	East of LLSWD	OTR/TIF/LIFT		\$ 400,000	\$ 400,000						Not likely to seek reimbursement until 2026
OT-10	New Construction	Harvest Parkway Extension	South of Mission	OTR/TIF/LIFT		\$ 2,344,000	\$ 2,344,000						Not likely to seek reimbursement until 2026
<b>YEARLY TOTAL, TRANSPORTATION PROJECTS BY OTHERS COMBINED</b>							<b>\$ 8,946,000</b>	<b>\$ 958,000</b>	<b>\$ 3,300,960</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>TOTAL, FACILITY, UTILITY &amp; TRANSPORTATION PROJECTS BY OTHERS COMBINED</b>							<b>\$10,571,000</b>	<b>\$ 983,000</b>	<b>\$ 5,825,960</b>	<b>\$ 25,000</b>		<b>\$ 25,000</b>	

<sup>1</sup>Projects eligible for TIF/LIFT Reimbursement

Assumed Construction Cost Annual Inflation = 5.8%

## **2026 -2031 CAPITAL FACILITIES PLAN PROJECT DESCRIPTIONS**

### **UTILITY & TRANSPORTATION PROJECTS BY OTHERS**

#### **Facility & Utility-Capital Projects by Others:**

The following utility projects are developer-driven and will be constructed by others. They are included in the City's CFP, however, because they are eligible for reimbursement through TIF/LIFT.

**OT-1 - Underground Utility Program:** Fund in support of burial of utility lines as part of a developer driven project along Liberty Lake Rd., Molter Rd., Mission Ave. Funds accrue over time in support of such projects. The burial of utility lines as part of the Trailhead Clubhouse were accomplished utilizing the funds accrued from prior years.

**OT-2 - Harvard Road Trailhead Improvements:** These improvements, slated for the Centennial Trailhead at Wellington & Harvard, are being completed by Greenstone. Originally funded for 2024, they have been approved, and while the project will get underway in 2026.

**OT-3 - Hub Facility Soccer Field & Parking Lot Expansion:** The first phase of the HUB expansion (19619 E Cataldo Ave) has been constructed, with subsequent phases currently planned for 2028. Developer anticipates applying for full reimbursement for Phase 1 in 2025.

**OT-4 - North Liberty Lake Plaza:** To be located on the north side of Indiana Avenue, across from Courtyard East Apartments, this plaza and public gathering place is proposed by Greenstone to be constructed in 2025.

#### **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.

**OT-5 - Harvard Road & Wellington Roundabout:** Greenstone proposes construction of a roundabout at this intersection in 2027 to manage traffic generated from development in the NOLL District, as well as in Trutina.

**OT-6 - Transit Parking:** Spokane Transit Authority (STA) is proposing a new park & ride location in Liberty Lake as part of their planned High-Performance Transit Corridor along I-90 from West Plains to the State line, and eventually to Coeur d'Alene. STA has identified land acquisition in 2026, with build out in 2030.

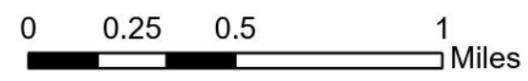
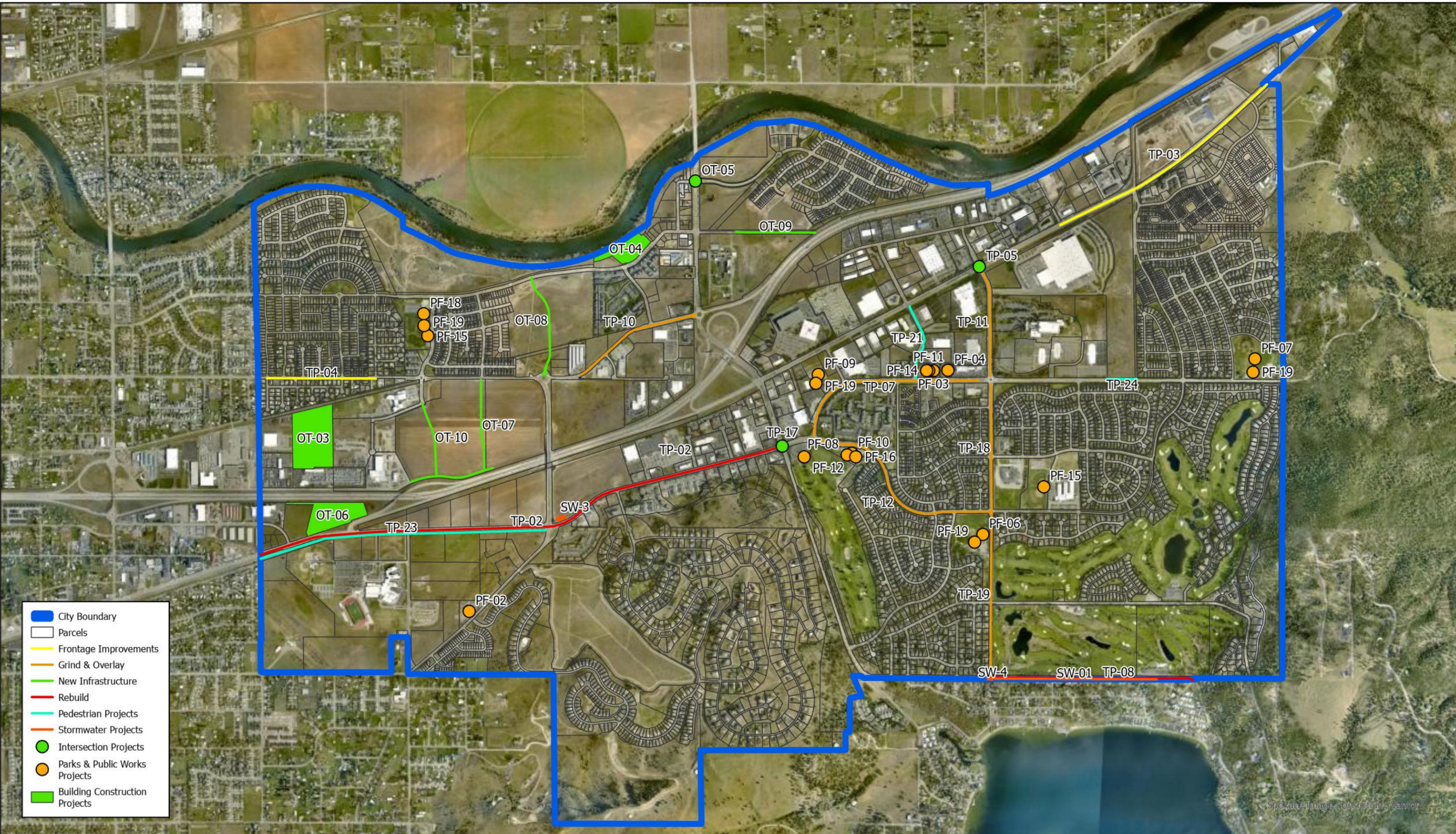
**OT-7 - Cataldo Extension & Connection, Phase II:** The extension of Cataldo Avenue from the eastern edge of Western States property to connect to Mission Ave and Kramer Parkway is currently in design and will be constructed in 2025 as part of a planned Centennial Properties Binding Site Plan north of I-90, with requested reimbursement from TIF/LIFT anticipated in 2026.

**OT-8 - Kramer Parkway Construction:** The construction of Kramer Parkway north from Mission Ave to Indiana Ave is planned for construction in 2025, as part of required infrastructure improvements for River Crossing East and River Crossing 2020. Requested reimbursement from TIF/LIFT is anticipated in 2026.

**OT-9 - Indiana Ave Extension:** The extension of Indiana Avenue, east of LLSWD was constructed in 2025, as part of required infrastructure improvements for Trutina. Reimbursement is anticipated in 2026.

**OT-10 – Harvest Parkway Extension:** As part of the planned Binding Site Plan north of I-90, Centennial Properties is planning to extend Harvest Parkway south from the knuckle located southeast of Selkirk Middle School, to connect with Cataldo Avenue. That project is anticipated to be constructed in 2025, with reimbursement anticipated to be requested in 2026.

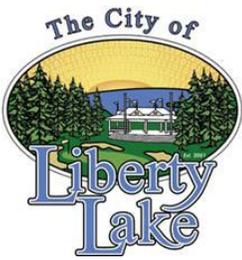
<b>Potential Future Projects List</b>					
<b>Line No.</b>	<b>Project Type</b>	<b>Description</b>	<b>Location</b>	<b>Fund</b>	<b>Amount</b>
UF-1	New Construction	Community/Senior Center	TBD	GF, REET	TBD
UF-2	New Construction	Dog Park	TBD	GF, REET	TBD
UF-3	Enhancement	Fallen Heroes Circuit Course	Orchard Park	GF, REET	TBD
UF-4	Enhancement	Community Gardens	Orchard Park	GF, REET	TBD
UF-5	Enhancement	Parking Lot Expansion	Rocky Hill Park	GF, REET	TBD
UF-6	Enhancement	Splash Pad	Rocky Hill Park	GF, REET	TBD
UF-7	Enhancement	Park Expansion	Town Square	GF, REET	TBD
UF-8	Enhancement	Protected Bike Lanes	TBD	GF, REET	TBD
UF-9	New Construction	Disc Golf Course	TBD	GF	TBD
UF-10	Enhancement	Restroom Facilities	Arboretum	GF	TBD
UF-11	Enhancements	Gazebos	Arboretum	GF	TBD
UF-12	New Construction	New Baseball Fields	TBD	GF	TBD
UF-13	Siting Study	Community Pool	TBD	GF	\$150,000



Date Created: December 17th, 2025

# 2026-2031 Capital Facilities Plan





# COMMUNITY DEVELOPMENT

## 2026 FEE SCHEDULE

---

### **BUILDING PERMIT FEES**

Building permit fees are based on the valuation of the project. The valuation is determined by using data taken from the Building Valuation Data Sheet printed in the “Building Safety Journal” published by the International Code Council twice a year. This Fee Schedule includes the most recent valuation data and is updated administratively as the data changes twice each year.

In addition to Building Permit fees, applicants are responsible for the SBCC fee, Plumbing Permit fees, Mechanical Permit fees, Grading Permit fees, City Engineer Review fees, Planning Review fees, and other fees established by the current adopted fee schedule, as applicable.

The majority of projects within the City of Liberty Lake also participate in the Harvard Road Mitigation Plan, in lieu of a transportation impact study. The fees charged in conjunction with this mitigation plan are applied towards City transportation improvements and are based on the types of land uses associated with the project. Use the following link for more information on adopted mitigation fees:

<https://www.libertylakewa.gov/DocumentCenter/View/4990/Updated-Harvard-Road-Mitigation-Plan-Fees-Effective-5-1-14>

### **Single Family Residential Valuation**

**On residential type structures and additions, the valuation is based on the following:**

Main Floor	<i>Value per sq. ft.</i>
New	\$170.80
Additions	\$170.80
Second Floor	
New	\$170.80
Additions	\$170.80
Basement	
Finished	\$68.32
Unfinished	\$31.50
Private Garages, Storage Buildings, & Barns	\$69.64 or Contract Value Per Ft.
Open Carports	\$27.86
Decks *	
Covered	\$41.78
Uncovered	\$34.82

\* Decks and patios may be disregarded in computing the valuation of a new residence if they do not exceed 200 square feet in area, are not more than 30 inches above grade at any point, are not attached to the residence and do not serve the main egress door.

## Commercial Valuation

### Building Valuation Data (August 2025)

#### Square Foot Construction Costs a, b, c

Group (2024 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	340.83	328.70	319.00	306.43	286.33	278.03	295.95	266.82	256.61
A-1 Assembly, theaters, without stage	312.91	300.78	291.08	278.51	258.66	250.36	268.03	239.14	228.94
A-2 Assembly, nightclubs	272.09	264.11	255.82	246.06	230.47	224.21	237.62	209.58	201.63
A-2 Assembly, restaurants, bars, banquet halls	271.09	263.11	253.82	245.06	228.47	223.21	236.62	207.58	200.63
A-3 Assembly, churches	317.60	305.47	295.77	283.20	263.47	255.18	272.73	243.96	233.75
A-3 Assembly, general, community halls, libraries, museums	266.72	254.59	243.89	232.31	211.46	204.17	221.84	191.95	182.74
A-4 Assembly, arenas	311.91	299.78	289.08	277.51	256.66	249.36	267.03	237.14	227.94
B Business	301.40	290.70	280.27	268.41	245.13	236.39	258.10	219.07	209.02
E Educational	290.11	279.78	270.34	258.97	240.45	228.20	250.06	210.46	203.65
F-1 Factory and industrial, moderate hazard	165.82	157.82	147.89	142.31	126.72	120.56	135.68	105.08	97.84
F-2 Factory and industrial, low hazard	164.82	156.82	147.89	141.31	126.72	119.56	134.68	105.08	96.84
H-1 High Hazard, explosives	154.69	146.69	137.76	131.18	116.91	109.75	124.55	95.27	0.00
H234 High Hazard	154.69	146.69	137.76	131.18	116.91	109.75	124.55	95.27	87.03
H-5 HPM	301.40	290.70	280.27	268.41	245.13	236.39	258.10	219.07	209.02
I-1 Institutional, supervised environment	277.74	267.79	258.23	248.47	227.43	221.32	247.95	204.83	197.52
I-2 Institutional, hospitals	473.85	463.15	452.71	440.86	415.54	0.00	430.54	389.49	0.00
I-2 Institutional, nursing homes	326.90	316.19	305.76	293.90	272.12	0.00	283.59	246.07	0.00
I-3 Institutional, restrained	318.07	307.36	296.93	285.07	264.31	254.57	274.76	258.10	226.20
I-4 Institutional, day care facilities	277.74	267.79	258.23	248.47	227.43	221.32	247.95	204.83	197.52
M Mercantile	203.08	195.10	185.80	177.05	161.11	155.85	168.60	140.22	133.27
R-1 Residential, hotels	280.94	270.99	261.43	251.67	230.13	224.02	251.15	207.53	200.22
R-2 Residential, multiple family	234.59	224.64	215.08	205.32	185.03	178.92	204.80	162.43	155.12
R-3 Residential, one- and two-family <sup>d</sup>	218.08	212.28	207.18	202.76	195.98	189.00	206.85	182.23	170.80
R-4 Residential, care / assisted living facilities	277.74	267.79	258.23	248.47	227.43	221.32	247.95	204.83	197.52
S-1 Storage, moderate hazard	153.69	145.69	135.76	130.18	114.91	108.75	123.55	93.27	86.03
S-2 Storage, low hazard	152.69	144.69	135.76	129.18	114.91	107.75	122.55	93.27	85.03
U Utility, miscellaneous	122.65	115.66	107.12	102.79	91.57	85.78	97.87	72.88	69.64

- a. Private Garages use Utility, miscellaneous
- b. For shell only buildings deduct 20 percent
- c. N.P. = not permitted
- d. Unfinished basements (Group R-3) = \$31.50 per sq. ft.

To calculate the valuation of your project, multiply the square footage by the value per square foot specific to your project/construction type from the above two tables. Once you've determined that valuation, round up to the nearest \$1,000 to calculate the applicable review fees using the table below. Valuations are calculated at time of plan review and shall be based on City Staff figures.

Review fees for repair, alteration, remodel, or foundation work are based on the total value of work to be performed (contractor's bid) as submitted by the applicant.

**Permit & Plan Review Fees**

<b>Total Valuation</b>	<b>Building Code</b>	<b>City Engineer Review *</b> (% of Building Review Fee for specific projects)	<b>Planning Review **</b> (% of Building Review Fee for specific projects)	<b>Commercial Plan Review</b> (% of Building Review Fee)	<b>Residential Plan Review</b> (% of Building Review Fee)
\$1 – \$2,000	\$73	25%	15%	65%	25%
\$2,001 – \$40,000	\$73 for the first \$2,000; plus \$11 for each additional \$1,000 or fraction thereof, to and including \$40,000	25%	15%	65%	25%
\$40,001 – \$100,000	\$491 for the first \$40,000; plus \$9 for each additional \$1,000 or fraction thereof, to and including \$100,000	25%	15%	65%	25%
\$100,001 – \$500,000	\$1,031 for the first \$100,000; plus \$7 for each additional \$1,000 or fraction thereof, to and including \$500,000	25%	15%	65%	25%
\$500,001 – \$1,000,000	\$3,831 for the first \$500,000; plus \$5 for each additional \$1,000 or fraction thereof, to and including \$1,000,000	25%	15%	65%	25%
\$1,000,001 – \$5,000,000	\$6,331 for the first \$1,000,000; plus \$3 for each additional \$1,000 or fraction thereof, to and including \$5,000,000	25%	15%	65%	25%
\$5,000,001 +	\$18,331 for the first \$5,000,000; plus \$1 for each additional \$1,000 or fraction thereof	25%	15%	65%	25%

\* City Engineer Review Fees Not Applicable for: Typical Single Family Residential Building Permits & Basement Finishes, Typical Residential Accessory Structure Permits, Swimming Pool Permits, Tenant Improvement / Interior Remodel Permits, and Other Permits, as determined by City Staff which do not require City Engineer review of civil plans.

\*\* Planning Review Fees Not Applicable for: Typical Single Family Residential Building Permits & Basement Finishes, Typical Residential Accessory Structure Permits, Swimming Pool Permits, and Other Permits, as determined by City Staff which do not require planning review of zoning or design.

### **Permit, Inspection, & Review Fees**

Additional charges that may be assessed on permits:

Additional Building Plan Review Fee & Actions Not Listed (Hourly Rate)	\$115.00 / hour
Blasting Permit	\$500.00
Certificate of Occupancy Modification	\$115.00
Change of Tenant (Commercial)	\$115.00
Demolition Permit	\$115.00 + SEPA, if applicable
Design Review Meeting Fee	No Charge
Engineering Review	See Engineering Fees Table
Expired Permit Reissuance Fee (No Inspections Completed)	100% of permit fee
Expired Permit Reissuance Fee (Final Inspections Only)	Safety Inspection Fee + Hourly Review Fee, if applicable
Extension of Application, Permit or Temporary C.O.	\$65.00
Fences (over 6 feet tall)	\$50.00 (per 100 linear feet)
Footing & Foundation Only *	25% of building permit fee
Harvard road mitigation fee per PM peak hour trip generated **	\$762.53 (5/1/14)
Inspections Outside Normal Working Hours	\$172.50 / hour
Legal Notice, Postage, and Hearing Examiner Fees, when applicable	Invoiced to Applicant
Manufactured / Mobile Homes Setting Permit	\$100.00 (per section) + \$115.00 Planning Review Fee
Mechanical Permits – New Single-Family Residential (whole house)	\$140.00
<b>Mechanical Permits – All Other Types</b>	<b>Price / Unit as detailed below</b>
A/C, Mini Split or Heat Pump (< 15 tons)	\$25.00
A/C or Heat Pump (15 – 50 tons)	\$40.00

A/C or Heat Pump (> 50 tons)	\$60.00
Air Handler (< 10,000 cfm)	\$15.00
Air Handler (> 10,000 cfm)	\$18.00
Boiler – Electric Boiler Installation (< 250 kw)	\$50.00
Boiler – Low Pressure Steam & Hot Water Installation (< 500,000 btu)	\$100.00
Boiler – Low Pressure Steam & Hot Water Installation (501,000 – 2,000,000 btu)	\$200.00
Boiler – Low Pressure Steam & Hot Water Installation (> 2,001,000 btu)	\$200.00 for the first 2,000,000 btu; + \$20.00 per additional million btu
Boiler – Power Boiler Installation (< 2,000,000 btu)	\$200.00 for the first 2,000,000 btu; + \$20.00 per additional million btu Maximum Fee = \$1,000.00
Boiler – Unfired Pressure Vessel Installation	\$50.00 + \$10.00 / additional pressure vessel
Clothes Dryer	\$15.00
Duct Work System	\$15.00
Evaporative Coolers	\$15.00
Gas Log	\$15.00
Gas & Hydronic Piping	\$15.00 + \$1.00 per outlet
Gas Water Heater	\$15.00
Heating Equipment (< 100,000 btu)	\$15.00
Heating Equipment (> 100,000 btu)	\$20.00
Hydrostatic Pressure Test	\$35.00
Miscellaneous	\$15.00
Propane Tanks	\$35.00
Range	\$15.00
Refrigeration Equipment (< 500,000 btu)	\$25.00
Refrigeration Equipment (501,000 – 1,750,000 btu)	\$45.00
Refrigeration Equipment (> 1,750,000 btu)	\$75.00
Type I Hood (doesn't include fire suppression)	\$60.00
Type II Hood	\$12.00
Ventilating Fans	\$12.00
Unlisted / Used Gas Appliance (< 400,000 btu)	\$75.00

Unlisted / Used Gas Appliance (> 400,000 btu)	\$125.00
Wood Stove / Insert & Pellet Stove / Insert	\$25.00
Permit Modification Fee (For Issued Permits)	\$115.00 Hourly Review Fees + Processing / Technology Fee
Plumbing Permits – New Single-Family Residential (whole house)	\$240.00
<b>Plumbing Permits – All Other Types</b>	<b>Price / Unit (as listed below)</b>
Bathtub	\$10.00
Clothes Washer	\$10.00
Dishwasher	\$10.00
Drain	\$10.00
Drinking Fountain	\$10.00
Electric Water Heater	\$10.00
Floor Sink	\$10.00
Garbage Disposal	\$10.00
Hydronic Piping	\$15.00 + \$1.00 per outlet
Lawn Sprinkler / Back Flow Preventer	\$10.00
Miscellaneous	\$10.00
Sewage Ejector	\$10.00
Sink	\$10.00
Shower	\$10.00
Toilet / Urinal	\$10.00
Water Softener	\$10.00
Pre-Application Conference Meeting	No Charge
Processing Fee & Technology Fee (all permit types)	\$65.00
Refund Processing Fee	\$20.00
Re-Inspections	\$115.00
Re-Location of Building	\$50.00 + \$150.00 Hourly Review Fees & SEPA, if applicable
Retaining Wall (over 4 feet tall or impounding)	Based on Project Valuation
Safety / Special Inspections	\$115.00 / inspection
SBCC surcharge – Commercial (and multifamily over 4 units)	\$25.00 plus \$2.00 per each additional residential unit

SBCC surcharge – Residential (up to 4 units)	\$6.50 plus \$2.00 per each additional residential unit
Sign Permits (monument & freestanding signs)	\$150.00 each
Sign Permits (wall signs)	\$75.00 each
Sign Review Fee	\$115.00
Solar Panel Permit Fee	\$50.00
Solar Panel Review Fee	\$35.00
Stationary Pump, Dispenser, Piping, Installation, Alteration, or Repair	\$75.00
Storage Tank Installation (above ground < 500 gallons) ***	\$75.00
Storage Tank Installation (above ground > 500 gallons) ***	\$415.00
Storage Tank Installation (underground) ***	\$415.00 + SEPA, if applicable
Storage Tank Removal or Abandonment	\$225.00
Storage Tank Removal or Abandonment (home heating oil < 1,100 gallons)	\$75.00
Storage Tank Repair, Alteration, or Temp. Out of Service	\$75.00
Swimming Pools	Based on Project Valuation
Temporary Certificate of Occupancy	\$230.00
Temporary Structures	\$180.00 / permit / year
Timber Harvest Permits	\$600.00 + SEPA, if applicable
Working Without a Permit	100% of permit fee

\* Footing & Foundation Only permit fees are in addition to Building permit fees

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

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

### **Engineering Review Fees**

Additional Civil Plan Review & Actions Not Listed (Hourly Rate)	\$150.00 / hour
Civil Infrastructure Plan Review Fees	\$2,500.00 + Hourly Review Fees (if more than two reviews have been completed)
Design Deviation Review	\$300.00
Inspections Outside Normal Working Hours	\$225.00 / hour

Permit Modification Fee (For Issued Permits)	\$150.00 / hour + Processing / Technology Fee
Re-Inspections	\$150.00
<b>Right of Way Permits</b>	
Approach Permit	\$75.00
Non-cut Obstruction Permit	\$125.00
Pavement Cut	\$250.00
Boring	\$200.00
Pre/Post Inspection Fee	\$150.00
Engineering Re-inspection Fee	\$150.00
Expired ROW Permit Reissuance Fee	100% of permit fee
Right of Way Permit Modification Fee (Issued Permits)	\$65.00
<b>Rough Grading &amp; Grubbing Permits (# cut and/or fill – cubic yards (cu. yds.))</b>	<b>Permit Fee + SEPA, if applicable</b>
< 100	Permit Not Required
100 – 1,000	\$50.00 for the first 100 cu. yds.; + \$10.00 for each additional 100 cu. yds.
1,001 – 10,000	\$150.00 for the first 1000 cu. yds.; + \$10.00 for each additional 1000 cu. yds.
10,001 – 100,000	\$250.00 for the first 10,000 cu. yds.; + \$50.00 for each additional 10,000 cu. yds.
100,001 – 200,000	\$700.00 for the first 100,000 cu. yds.; + \$30.00 for each additional 10,000 cu. yds.
200,001 +	\$1,000.00 for the first 200,000 cu. yds.; + \$30.00 for each additional 10,000 cu. yds.
<b>Rough Grading &amp; Grubbing Permits (# cut and/or fill – cubic yards (cu. yds.))</b>	<b>Review Fee</b>
100 – 1,000	\$30.00
1,001 – 10,000	\$45.00
10,001 – 100,000	\$45.00 for the first 10,000 cu. yds.; + \$25.00 for each additional 10,000 cu. yds.
100,001 – 200,000	\$270.00 for the first 100,000 cu. yds.; + \$25.00 for each additional 10,000 cu. yds.
200,001 +	\$520.00 for the first 200,000 cu. yds.; + \$25.00 for each additional 10,000 cu. yds.
Sidewalk Repair Fee (public streets)	Processing / Technology Fee

Site Improvement Review Fee	\$150.00 / hour (\$300 minimum fee)
Small Cell Permit Fee (Collated < 5) *	\$500.00
Small Cell Permit Fee (Collated > 5) *	\$100.00 each
Small Cell – New Pole Fee *	\$1,000.00 each
Stormwater / Drainage Report Review Fee	\$900.00
Street Tree Removal Fee (public streets)	Processing / Technology Fee
Street Vacation Request Review	\$1,000.00
Traffic Impact Analysis Review	\$300.00
Traffic Control Plan Review	\$150.00
Work Beyond Approved Scope (Investigation, Plan Review and Permit Reissuance)	\$150.00 / hour

\* Small Cell Maintenance fees will be based on ROW permit fees

### **ZONING, LAND USE, & SUBDIVISION FEES**

This fee schedule is adopted for the purpose of defraying the costs to The City of Liberty Lake regarding the below-listed zoning, land use, and subdivision actions. These are reflective of costs incurred by the City for the processing, reviewing, determining, holding of public hearings, notifying, and appealing of the listed actions. Legal notices, public notice postage, contract services reviews, and Hearing Examiner charges are added to the following fees, as applicable.

All applications, except those initiated by the City Council, the Planning Commission, or the Community Development Department, shall be accompanied by the required fee.

<b>Appeals</b>	
Appeal Fee	\$1,250.00 + Hearing Examiner Fees
Motion for Hearing Examiner Reconsideration	Applicant / Appellant will be invoiced for cost
Transcript / Record Preparation Fee	Applicant / Appellant will be invoiced for cost (Deposit Required)
<b>Environmental Policy</b>	
SEPA – DS / EIS / Addenda	Applicant will be responsible for preparation or will be invoiced for contract services cost and/or City Staff hourly rate \$150.00 / hour (\$2,500.00 Deposit)
SEPA Environmental Review & Threshold Determination	\$500.00
SEPA – Public Notices	Applicant will be invoiced for cost
SEPA – Reproducing Environmental Document	Applicant will be invoiced for cost

<b>Land Division &amp; Boundary Line Adjustments</b>	
Alteration / Change of Condition / Major Modification	\$3,000.00 + Hearing Examiner Fees
Alteration / Minor Modification	\$1,000.00
Boundary Line Adjustment (Parcel Aggregation)	\$250.00 total
Boundary Line Adjustment (Parcel Segregation)	\$500.00 per lot
Preliminary Binding Site Plan	\$4,000.00 for 1st acre + \$40.00 per acre for each additional acre
Final Binding Site Plan / BSP Amendments (Record of Survey)	\$2,500.00 + \$25.00 per lot
Preliminary Plat	\$4,500.00 for 1st acre + \$40.00 per acre for each additional acre
Final Plat	\$3,000.00 + \$30.00 per lot
Preliminary Short Plat	\$3,500.00 for 1st acre + \$50.00 per acre for each additional acre
Final Short Plat	\$2,500.00 + \$30.00 per lot
<b>Miscellaneous</b>	
Additional Plan Review Fee & Actions Not Listed (Hourly Rate)	\$150.00 / hour
Administrative Interpretation	No Charge
Annexation Requests	\$4,000.00
Class A Variance Request	\$1,000.00
Class B Variance Request	\$3,000.00 + Hearing Examiner Fees, if applicable
Hearing Examiner Public Hearing Fee	Applicant will be invoiced for cost
Modification Review of Previously Approved Site Plans	\$150.00 / hour (1 hour minimum)
Permit Modification Fee (for Issued Permits)	\$150.00 / hour + Processing / Technology Fee
Professional Contract Services (i.e. Surveyor Review)	Applicant will be invoiced for cost
Public Notice (Legal Notices & Notice Postage)	Applicant will be invoiced for cost
Time Extension Review	\$300.00
Vacation of Approved Preliminary Plat or Short Plat	\$1,000.00
Zoning Verification Letter	\$250.00
<b>Shoreline Management (based on project value)</b>	

Shoreline Management App. (< \$10,000)	\$1,000.00
Shoreline Management App. (\$10,001 – \$50,000)	\$1,400.00
Shoreline Management App. (\$50,001 – \$250,000)	\$2,700.00
Shoreline Management App. (\$250,001 – \$1,000,000)	\$5,400.00
Shoreline Management App. (> \$1,000,000)	\$6,700.00 + 10% of value > \$1,000,000.00
<b>Zoning &amp; Amendments</b>	
Administrative Exception	No Charge
Comprehensive Plan Amendment	\$6,000.00 + SEPA + Hearing Examiner Fees
Conditional Use Permit	\$1,800.00
Development Code Text Amendment / Zoning Matrix Amendment, or Other Code Amendment	\$3,500.00 + SEPA
Home Occupation Permit	\$35.00 + Processing / Technology Fee
Preliminary Planned Unit Development Overlay	\$1,250.00
Final Planned Unit Development Overlay	\$1,000.00
Specific Area Plan Overlay (< 100 acres)	\$6,500.00 + SEPA
Specific Area Plan Overlay (> 100 acres)	\$11,500.00 + SEPA
Special Use Permits	\$3,000.00 + Hearing Examiner Fees + SEPA (if applicable)
Temporary Use Permits	\$50.00
Zoning Map Amendment / Rezone (ZC - Quasi-Judicial Review)	\$6,500.00 + SEPA + Hearing Examiner Fees, if applicable

### **COMMUNITY EVENT PERMIT FEES**

Community Event Permit Application (< 500 participants)	\$50.00 + Processing / Technology Fee <sup>1,2</sup>
Community Event Permit Application (> 500 participants)	\$100.00 + Processing / Technology Fee <sup>1,2</sup>

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

<sup>2</sup> Facility reservation & lease fees, and other charges, as may apply for services being provided by City staff, will be charged separately at the time of permit issuance.

## FEE ADMINISTRATION

### A. General Administration of Fee Schedule.

1. All required application fees will be paid at the time of application, or when the applicant requests information; or service for which a fee is charged above and is rendered without an application being filed. When fees are based on hourly fees, the applicant will be billed, and the fees shall be paid prior to the decision being issued.
2. Building Permits: Plan Review & Processing / Technology Fees will be due upon application submittal and shall be paid prior to the commencement of review. Building Permit Fees and Harvard Road Mitigation Fees will be due and payable at the time of building permit issuance. If the building permit is withdrawn or never issued, any outstanding Plan Review & Processing / Technology Fees will be billed to the applicant.
3. Commercial Plan Review, City Engineer Review, & Planning Review: When City review has been conducted and a permit has not been issued due to the project being cancelled, withdrawn, or expired, the City reserves the right to invoice applicants for any outstanding fees, including additional staff time, if applicable.
4. For all Commercial Applications: There will be a three-day application intake review for submittal completeness. If determined that all document requirements have been submitted, all project submittals will be forwarded for reviews, upon payment of processing/technology fees, plan review fees and application fees , as may be applicable. If determined that there is missing information, reviews will not yet be assigned.
5. The above listed application and review fees cover the first two reviews. Subsequent reviews will be charged the hourly rates as identified as “Additional Staff Time”.
6. For cancelled, withdrawn, or expired permits: the City reserves the right to bill for any outstanding invoices related to additional review fees, noticing fees, professional contract review fees (e.g. survey), etc., for work already completed by the City and/or their contractors.
7. Each action for which there is a listed fee, will constitute a separate action, and the fee will be computed as determined above. Each request will be billed as a separate action (e.g. each variance request will be charged a separate fee).
8. Measurement of acreage will be rounded to the nearest full acre except for areas less than one acre, which will be computed as one acre.
9. Hourly fees will be rounded to the nearest ½ hour as noted; except that there will be a minimum charge of one hour.
10. The value of projects and / or construction shall be determined by using data taken from the Building Valuation Data Sheet printed in the “Building Safety Journal” published by the International Code Council twice a year. This Fee Schedule includes the most recent valuation data and is updated administratively as the data changes twice each year. If no building permit was required or the building permit was issued more than one year ago, the value shall be determined by the Building Valuation Data Sheet, per County Assessor records, awarded construction bid, estimated construction cost, or other comparable means, as determined by City Staff.

11. For Expired Permits: Permit reissuance applies only to permits that have expired within 60 days from the expiration date noted on the permit. If past 60 days, permit reissuances will be evaluated on a case-by-case basis.

B. Refund policy.

1. For Application Fees, a full refund of fees, minus the \$20 Refund Processing fee will be provided if no processing by the City has occurred.
2. If processing has occurred, but no reviews have been undertaken, a full refund minus the \$65 Processing and Technology fee and the \$20 Refund Processing fee will be provided.
3. If the permit has been issued, but is cancelled prior to the commencement of construction, a refund of the Harvard Road Mitigation Fee, State Building Surcharge, and Building Permit Fee, minus the \$20 Refund Processing fee, will be provided.
4. A 50% refund of application fees will be provided if the Community Development Director, or his / her designee, determines that the request is made prior to any mailing of notice or if any processing by the City has occurred.
5. No refund of fees will be provided after an administrative decision / interpretation is rendered or after the mailing of notice unless the application is withdrawn at the City's request.
6. Full refund of fees may be authorized if the City has inappropriately told an applicant that a permit / action is required and later it is determined by the City that the permit / application was not necessary / required.

C. Automatic Modification of Fee Schedule

The Community Development Fee Schedule shall be automatically administratively modified twice a year to remain current with the Building Valuation Data Sheet printed in the "Building Safety Journal" published by the International Code Council twice a year. Additionally, the fee schedule will be reviewed for a yearly cost of living adjustment.

D. Waiver of Fees.

The Community Development Director, or his / her designee, may waive all or a portion of the fees established herein for special individual circumstances where there is extreme economic hardship, issues of fundamental fairness, or where application of the fee schedule is otherwise unreasonable or impractical. Requests for the waiver of fees shall be made in writing to the Director, stating a reason for the waiver. The decision shall be indicated by letter stating the basis for approval or denial of the waiver and the decision is final and binding.

## 2026 Facilities Program Fee Schedule

Program Name		2025 Fees		2026 Fees	
FACILITIES 2025	FACILITIES 2026				
<b>City Gardens (Arboretum, Rocky Hill)</b>					
City Garden Plot Rental (Rocky Hill or Arboretum) (Per Box, Per Season)		\$25.00	per season	\$25.00	per season
<b>LIBERTY LAKE BALL FIELDS</b>					
<b>Non-Profit Organizations:</b>					
Ballfield Rentals (per hr)		\$15.00	minimum 2 hrs. per day	\$15.00	minimum 2 hrs. per day
Game Prep (Per Game, Lined/ Dragged)	No longer offer Game Prep, removing from fee schedule.	\$75.00	per field prepped	REMOVED	
Administrative Fee (Processing Fee)		\$40.00	per application	\$40.00	per application
<b>All Other Organizations and Private Groups:</b>					
Ballfield Rentals (per hr)		\$25.00	minimum 2 hrs. per day	\$25.00	minimum 2 hrs. per day
Game Prep (Per Game, Lined/ Dragged)		\$105.00	per field prepped	\$105.00	per field prepped
Administrative Fee (Processing Fee)		\$40.00	per application	\$40.00	per application
Concession Fee (Per Day, LL Ballfields ONLY)		\$100.00	per day	\$100.00	per day
<b>Rec Agreement Season* Long Ballfield Use(s):</b>					
<b>*Season is a max of 3 months, max 3hrs. use per weekday, max 5 hrs. use per Saturday. No Sunday Use.</b>					
1 Ballfield Rental		n/a	n/a	\$3.00	per registrant
2 Ballfield Rental		n/a	n/a	\$5.00	per registrant
3 Ballfield Rentals		n/a	n/a	\$7.00	per registrant
<b>INDOOR FACILITIES</b>					
Trailhead Banquet Room Community and Non-Profit (Per Application, 20 Hour Limit) with approved cleaning checklist		NO COST		REMOVED	
Trailhead Banquet Room Community and Non-Profit (Per Application, 20 Hour Limit) without cleaning		\$75.00		REMOVED	
Trailhead Banquet Room Regular Use (Per Application, 20 Hour Limit)		\$75.00		REMOVED	
<b>*Trailhead Banquet Room Catered Event - Signed contract w/ deposit, 10% of food and beverage sales</b>		*VARIES		REMOVED	
<b>OUTDOOR FACILITIES</b>					
Pavillion Park Pavilion Shelter Regular Use (per 4 hour block)		\$125.00	per 4 hr. block	\$125.00	per 4 hr. block
Pavillion Park Pavilion Shelter Non-Profit (per 4 hour block)		\$100.00	per 4 hr. block	\$100.00	per 4 hr. block
Rocky Hill Park Picnic Shelter Regular Use (per 4 hour block)		\$125.00	per 4 hr. block	\$125.00	per 4 hr. block
Rocky Hill Park Picnic Shelter Non-Profit (per 4 hour block)		\$100.00	per 4 hr. block	\$100.00	per 4 hr. block
Town Square Park Picnic Shelter Regular Use (per 4 hour block)		\$125.00	per 4 hr. block	\$125.00	per 4 hr. block
Town Square Park Picnic Shelter Non-Profit (per 4 hour block)		\$100.00	per 4 hr. block	\$100.00	per 4 hr. block
Orchard Park Shelter Regular Use (per 4 hour block)		\$125.00	per 4 hr. block	\$125.00	per 4 hr. block
Orchard Park Shelter Non-Profit (per 4 hour block)		\$100.00	per 4 hr. block	\$100.00	per 4 hr. block
Event Attendance Over 200 (Pavillion, Rocky Hill, Orchard, Town Square Per Application)	Added Town Square	\$250.00	per application	\$250.00	per application
Water Usage Fee (Pavillion, Rocky Hill, Orchard, Town Square Per Application)	Changed to from Exces Water Usage to Water Usage	\$50.00	per application	\$50.00	per application
<b>LIBERTY LAKE OWNED/ OPERATED OUTDOOR SPORTS FIELDS</b>					
Outdoor Sports Fields, Non-Profit (Per Hr, w/ Minimum 2 hrs. Per Day)		\$5.00	minimum 2 hrs. per day	\$5.00	minimum 2 hrs. per day
Outdoor Sports Fields, Regular Use (Per Hr, w/ Minimum 2 hrs. Per Day)		\$10.00	minimum 2 hrs. per day	\$10.00	minimum 2 hrs. per day
Administrative Fee (Processing Fee)		\$40.00	per application	\$40.00	per application
<b>Rec Agreement Season* Long Sport Fields Use(s):</b>					
<b>*Season is a max of 3 months, max 3hrs. use per weekday. No Saturday/Sunday Use. No Pavillion Sport Field Use.</b>					
1 Sport Field Used		n/a	n/a	\$0.50	per registrant
2 Sport Field Used		n/a	n/a	\$0.75	per registrant
3 Sport Field Used		n/a	n/a	\$1.00	per registrant
4 Sport Field Used		n/a	n/a	\$1.25	per registrant
5 Sport Field Used		n/a	n/a	\$1.50	per registrant
6 Sport Field Used		n/a	n/a	\$1.75	per registrant
7 Sport Field Used		n/a	n/a	\$2.00	per registrant
8 Sport Field Used		n/a	n/a	\$2.25	per registrant

**2026 Activities and Events Program Fee Sched**

<b>Program Name</b>	<b>2025 FEES</b>	<b>2026 FEES</b>
<b>ACTIVITIES</b>		
<b>Challenger 'Core' Soccer Camp (One Week Sports Camp/2X per Summer) *</b>		
Tiny Tykes (45 MIN.)	\$129.00	\$129.00
Half Day (3 HRS.)	\$215.00	\$215.00
Full Day (6 HRS.)	\$285.00	\$285.00
<b>Skyhawks Summer Camps *</b>		
Skyhawks Summer Day Camp (Per Week)	\$159.00	\$159.00
Skyhawks Day Camp (Full Summer Rate)	\$1,250.00	\$1,250.00
<b>Skyhawks Sports Camp *</b>		
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
<b>SuperTots/SoccerTots *</b>		
Teddies / Teddies II	\$120.00	\$120.00
<b>Fitness Classes (Summer Classes at Pavilion Park)*</b>		
Zumba, Warrior Combat, PoundFit, Warrior Combat/Rhythm	\$5.00	REMOVED
<b>Satori Dance Classes (Summer Classes at Pavilion Park)*</b>		
Bachata and Kizomba Dance	\$15.00	REMOVED
<b>Yoga in the Park (Summer Classes at Pavilion Park)*</b>		
Yoga Classes	\$10.00	REMOVED
Under the Moon Sound Bath Experience	\$35.00	REMOVED
<b>Liberty Lake Pickleball League (Orchard Park)*</b>		
Mixed Doubles, Men's Doubles, Women's Doubles	\$60.00	REMOVED
<b>Coeur Climbing</b>		
Adult Classes (1 session class)	N/A	\$60.00
Youth Classes (1 session class)	N/A	\$50.00
Youth Intro to Climbing (3 session class)	N/A	\$130.00
<b>Fitness Classes (Inclusa Fit)</b>		
Individual Class	N/A	\$20.00
4 Classes	N/A	\$75.00
<b>Cooking Classes (Inclusa Health)</b>		
Individual Class w/o food	N/A	\$20.00
<b>Wiley E Water (White Water Rafting)</b>		
Spokane Whitewater Trip	N/A	\$82.00
Spokane River Scenic Float	N/A	\$72.00
<b>Staff Lead Recreation Programing</b>		
Pre K/Youth Field Trips	N/A	\$15.00
Lego Build Competition	N/A	\$35.00
<b>Inland Chess Academy (Library/Park Shelters)*</b>		
Fall After School Classes	\$90.00	REMOVED
<b>Recreation Programing Fees</b>		
Recreation Program Late Fees	N/A	\$10.00
<b>EVENTS</b>		
<b>City Sponsored Community Events</b>		
Food Vendors	N/A	\$125.00
Non - Food Vendors Outside of Liberty Lake	N/A	\$50.00
Non - Food Vendors Inside of Liberty Lake	N/A	FREE
Informational Booth Outside of Liberty Lake	N/A	\$15.00
Informational Booth Inside of Liberty Lake	N/A	FREE

\* City retains 20% of registration fees, per contracts.



## Parks and Arts Commission Budget 2024-2028

Year	Item	Estimated	Expenditur	Status	Notes
2025	**Pavillion Park Historical Outlook	\$20,000.00		Ongoing	In process, 2024 carryover, 2025 completion
	Liberty Lake Together Art	\$32,500.00	\$10,900.00	Ongoing	In process, 2024 carryover/2025-2026 completion; \$10,900 spent to date in 2024; City staff install
	<b>TOTAL</b>	<b>\$52,500.00</b>	<b>\$10,900.00</b>		
	Liberty Lake Art	\$32,500.00		Carryover to 2026	Phase 1 City birthday art - carousel figurine
	Pavillion Park Ticket Booth	\$ -	\$2,312.00	Complete	Staff renovation - General Fund
	**Utility Box Wraps	\$4,000.00	\$201.80	Review previous submissions	Kramer Pkwy - Nature Theme; Legacy Ridge - Patriotic Theme (STCU sponsorship?); DAR wrap
	Story Walk	\$5,000.00		Move to Spring 2026	Baseball fields 2025/2026 school year
	Beautification	\$10,000.00	\$1,000.00	Fall 2025	Orchard boulder painting
	Programming	\$10,000.00		Ongoing	Bike Rodeo (Voted and approved \$1,000); Bft rock painting supplies (Voted and approved \$1,000); Winter (Voted and approved \$8,000)
	Smarty Board	\$3,500.00	\$3,006.22	Complete	Rocky Hill
	Community Art	\$40,000.00	\$1,500.00	Fall 2025/Spring 2026	Goat Statue - Town Square (received submission, moving forward)
	*Symphony			Ongoing	\$21,000 - funded separately in General Fund; last year of agreement
	*Fireworks			Complete	\$13,000 - funded in General Fund, asking to double event to \$26,000 paid in full
	Winter Event			Ongoing	Public Art Fund - Voted and approved \$8,000 Public Art Fund for 2025/use \$12,000 from WinterGlow (General Fund)
	<b>TOTAL</b>	<b>\$105,000.00</b>	<b>\$8,020.02</b>		
2026	Liberty Lake Art	\$32,500.00		Carryover from 2025	Phase 1 carry over from 2025 - City birthday art/carousel figurine
	Liberty Lake Together Art	\$32,500.00	\$10,900.00	Ongoing	In process, 2024 carryover/2025-2026 completion; \$10,900 spent to date in 2024; City staff install
	Story Walk	\$5,000.00		Carryover from 2025/2026 install	Baseball fields 2025/2026 school year (carryover from 2025/install in 2026)
	Community Art	\$40,000.00		Carryover; Ongoing	Goat Statue - Town Square (received submission, moving forward)
	<b>TOTAL</b>	<b>\$110,000.00</b>	<b>\$10,900.00</b>		
	Pavillion Park Ticket Booth and Mural Extension	\$35,000.00			Continuation of mural theme on restroom building and ticket booth
	Trailhead Beam Project	\$10,000.00			City building
	Community Art - City Buildings	\$60,000.00			Art for the City Hall/Legacy renovation
	Art Consultant	\$18,000.00			Karen Mobley, Consulting
	Beautification	\$10,000.00			e.g. (benches/barrier along south Orchard courts)
	Programming	\$10,000.00			Swim lessons? Winter Event?
	Liberty Lake Art	\$14,000.00			Basketball mural Rocky Hill plus update basketball hoops
	Public Art Maintenance	\$10,000.00			Pavillion skate park and Hooptown mural
	*Symphony				
	*Fireworks				\$26000 (Potential donor)
Winter Event					
City Birthday Event	\$40,000.00			Art project to unveil - phase 2 carousel figure/leftover to mural art	
<b>TOTAL</b>	<b>\$207,000.00</b>	<b>\$0.00</b>			
2027	Beautification	\$10,000.00			e.g. graffiti barrels, benches, bike racks, etc.
	Programming	\$10,000.00			
	Community Art - City Buildings	\$40,000.00			Art City Building
	Smarty Board	\$3,500.00			Pavillion Park - install after new playground
	Liberty Lake Art	\$40,000.00			
	Public Art Maintenance	\$10,000.00			Ongoing for potential maintenance
	*Symphony				
	*Fireworks				
	Winter Event				
<b>TOTAL</b>	<b>\$113,500.00</b>				
2028	Beautification	\$10,000.00			e.g. graffiti barrels, benches, bike racks, etc.
	Programming	\$10,000.00			
	Community Art	\$40,000.00			Interactive Art
	Liberty Lake Art	\$40,000.00			Interactive Boulder Art (Location TBD, possibly Town Square)
	Public Art Maintenance	\$10,000.00			Ongoing for potential maintenance
	*Symphony				
	*Fireworks				
	Winter Event				
<b>TOTAL</b>	<b>\$110,000.00</b>				

**Project Ideas as Recommended to City Council**

- \* Symphony, Fireworks and other events budgeted in General Fund line item.
- \*\*Potential Sponsors Identified
- Other Ideas
- Orchard Park Mural?
- Trailhead Updates?
- Overpass Art?
- What type of programming?
- Rocky Hill splash pad

City of Liberty Lake

# Parks & Arts Commission Strategic Plan

2024 - 2027



## **VISION**

To enrich the quality of life in Liberty Lake through art, high quality programs, and exceptional parks and facilities.

## **MISSION**

To foster an artistic environment that promotes a sense of community, creates a unique identity and supports opportunities for the parks and arts.

## **COMMISSION RESPONSIBILITIES**

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

## **PARK AND ART FOCUS**

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

## **STRATEGIC AIMS**

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

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

	Item	Estimated Cost	Notes
<b>2024</b>	Liberty Lake Together Art	\$ 32,500	Kramer Parkway
	**Utility Box Wraps	\$ 4,000	Kramer Pkwy & Legacy Ridge (not ready until 2025)
	**Pavillion Park Historical Outlook	\$ 20,000	Seek sponsorships (Historical Society Donation)
	Beautification	\$ 5,000	
	Programming	\$ 10,000	Trailhead Art Wall
	Smarty Boards	\$ 2,500	Orchard Park
	Trailhead Beam Project	TBD	Library - Year TBD
	*Symphony		
	*Winter Glow		
	<b>TOTAL</b>	<b>\$ 74,000</b>	
<b>2025</b>	**Pavillion Park Historical Outlook	\$ 20,000	POTENTIAL COMPLETION CARRIED FROM 2024; (Historical Society Donation)
	Liberty Lake Together Art	\$ 32,500	POTENTIAL COMPLETION CARRIED FROM 2024; Kramer Parkway (Total Project \$20,000)
	Liberty Lake Together Art	\$ 32,500	Kramer Roundabout
	Pavillion Park Ticket Booth	\$ -	Staff renovation
	**Utility Box Wraps	\$ 4,000	Kramer Pkwy & Legacy Ridge (potential sponsorship opportunity)
	Story Walk	\$ 5,000	Outlet Channel Trail or Arboretum
	Beautification	\$ 5,000	e.g. graffiti barrels, benches, bike racks, etc.
	Programming	\$ 10,000	Bike Safety / Basketball or Skate Clinic (city staff to help with coordination?)
	Smarty Board(s)	\$ 3,500	Rocky Hill
	Pavillion Playground	\$ 5,000	Planning / Community Input
	Community Art	\$ 40,000	Tentative Goat Statue; Location Town Square (waiting on master plan development)
	*Symphony		\$21,000 - funded separately
	*Fireworks		\$13,000 - asking to double event to \$26,000
	*Winter Glow		\$10,000 - P&A recommending 20% increase in sponsorship
	<b>TOTAL</b>	<b>\$ 157,500</b>	
<b>2026</b>	Liberty Lake Together Art	\$ 40,000	Trailhead / City Entrance
	Pavillion Park Updates (Rock Art)	\$ 30,000	Boulder Art (dependent on Pavillion Park plan)
	Pavillion Park Ticket Booth	\$ 15,000	Continuation of mural theme
	Smarty Board	\$ 3,500	Pavillion Park
	Pavillion Park Playground	TBD	Part of Parks Master Plan Process
	Beautification	\$ 10,000	e.g. graffiti barrels, benches, bike racks, etc.
	Programming	\$ 10,000	
	Community Art	\$ 40,000	Tentative Location
	Trailhead Beam Project	\$ 10,000	Tentative Location - New library building
	Public Art Maintenance	\$ 5,000	Ongoing for potential maintenance
	*Symphony		
	*Fireworks		
	*Winter Glow		
	<b>TOTAL</b>	<b>\$ 163,500</b>	
<b>2027</b>	Pavillion Mural Extension	\$ 20,000	Extend Mural around corner or carousel bronze (interactive art)
	Beautification	\$ 10,000	e.g. graffiti barrels, benches, bike racks, etc.
	Programming	\$ 10,000	
	Community Art	\$ 40,000	Tentative Location
	Liberty Lake Together Art	\$ 40,000	
	Public Art Maintenance	\$ 5,000	Ongoing for potential maintenance
	*Symphony		
	*Fireworks		
	*Winter Glow		
	<b>TOTAL</b>	<b>\$ 125,000</b>	
	* Symphony, Fireworks and WinterGlow events budgeted in Park Fund line item with other events.		
	** Potential Sponsors Identified		
<b>Other Ideas</b>			
Orchard Park Mural?			
Trailhead Updates?			
Overpass Art?			
What type of programming?			

**RESOLUTION NO. 12-164H  
CITY OF LIBERTY LAKE  
SPOKANE COUNTY, WASHINGTON**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIBERTY LAKE, SPOKANE COUNTY WASHINGTON, APPROVING CERTAIN PUBLIC IMPROVEMENTS AND PUBLIC IMPROVEMENT COSTS; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LIBERTY LAKE, SPOKANE COUNTY, WASHINGTON, as follows:

WHEREAS, the City of Liberty Lake, Spokane County, Washington (the "City") is a non-charter code city duly organized and existing under and by virtue of the Constitution and laws of the state of Washington; and

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

WHEREAS, the City authorized Spokane County, Washington (the "County") to create an Increment Area, a portion of which is located within the City's boundaries, by Resolution No. 89, adopted by the City Council of the City (the "Council") on December 20, 2005; and

WHEREAS, the Board of County Commissioners (the "Board") created an Increment Area, a portion of which is located in the boundaries of the City, designated "Spokane County Increment Area No. 2005-01" ("IA 2005-01") by its Resolution 2005-1169, adopted by the Board on December 22, 2005. A substantial portion of the Increment Area is not located in the boundaries of the City as a result of an annexation; and

WHEREAS, the Council independent of the Board desires to develop a process whereby any developer within IA 2005-01 may present a proposed public improvement (as defined by RCW 39.89.020) (the "Public Improvements") including the proposed cost thereof (the "Public Improvement Costs") as identified in the City's Capital Facility's Plan to the Council in advance of its construction; and

WHEREAS, the Council desires to approve any such public improvements and the costs related thereto prior to construction by resolution with the understanding that such approval will not have any binding effect of the actions of the Board although the Board may desire to consider such action; and

WHEREAS, Greenstone Corporation, a Washington Corporation, has submitted certain Public Improvements, including the Public Improvement Costs, to the Council for approval; and

WHEREAS, the funds that are deposited in the LIFT program are to be used first for the Public Improvements described in Exhibit A that would benefit economic development in a commercial zoned area within the Increment Area; and

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

WHEREAS, the City Council approved Resolution 12-164G in October 2023; and

WHEREAS, Exhibit A has since been updated to be consistent with the adopted 2025-2030 City Capital Facilities Plan, as applicable.

NOW, THEREFORE, IT IS HEREBY FOUND, DETERMINED AND ORDERED as follows:

**Section 1:** Approval of Public Improvements and Public Improvement Costs

The Public Improvements and estimated Public Improvement Costs described in Exhibit A, attached thereto and by this reference incorporated herein are hereby approved.

**Section 2:** Repealer

All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed, and shall have no further force or effect.

**Section 3:** Ratification

All actions not inconsistent with the provisions of the Resolution heretofore taken by the Council and the City's employees with respect to the adoption of this Resolution are hereby in all respects ratified, approved and confirmed.

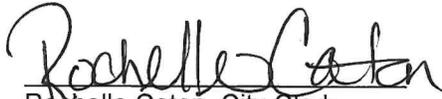
**Section 4:** Effective Date

This Resolution shall be effective immediately upon its adoption.

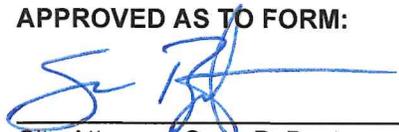
APPROVED by the City Council of the City of Liberty Lake this 15<sup>th</sup> day of April 2025.

  
\_\_\_\_\_  
Cris Kaminskas, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Rochelle Caton, City Clerk

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
City Attorney, Sean P. Boutz

## PROPOSED TIF/LIFT PROJECTS

Resolution for Projects (Updates Resolution 09-132, 12-164, & 12-164 A-G)

### Projects the City and Developer will focus on for 2025-2027

1.	<u>Harvard Road Trailhead Improvements</u>	2025
a.	Facility Improvements	\$ 400,000
2.	<u>HUB Facility Expansion</u>	2025
a.	Ballfield and Parking Construction	\$ 2,500,000
3.	<u>Cataldo Extension &amp; Connection</u>	2025
a.	Design and Construction	\$ 4,800,000
4.	<u>Kramer Extension from Mission to Indiana</u>	2025
a.	Design and Construction	\$ 1,000,000
5.	<u>Indiana Extension past Liberty Lake Water and Sewer District</u>	2025
a.	Design and Construction	\$ 500,000
6.	<u>Harvest Parkway Construction South of Mission</u>	2025
a.	Design and Construction	\$ 2,300,000
7.	<u>Transit Parking between Broadway and I90 Off ramp</u>	2026
a.	Design and Construction	\$ 3,120,000
8.	<u>North Liberty Lake Plaza</u>	2026
a.	Design and Construction	\$ 1,600,000
9.	<u>Harvard Road and Wellington Roundabout</u>	2026
a.	Design and Construction	\$ 960,000

## 2025-2027 TIF/LIFT BALANCE SHEET

January 2025 Beginning Balance	\$ 9,474,000
2025 Revenue	<u>\$ 2,600,000</u>
	\$12,074,000

### **2025**

Harvard Road Trailhead Improvements	\$ 400,000
HUB Facility Expansion	\$ 2,500,000
Cataldo Extension & Connection	\$ 4,800,000
Kramer Extension Mission to Indiana	\$ 1,000,000
Indiana Extension past LLSWD	\$ 500,000
Harvest Parkway Construction	\$ 2,344,000
2025 End of year balance (est.)	\$ 530,000

### **2026-2027**

2026 Revenue	\$ 2,800,000
Transit Parking	\$ 3,120,000
North Liberty Lake Plaza	\$ 1,600,000
2027 Revenue	\$ 3,000,000
Harvard Road and Wellington Roundabout	<u>\$ 960,000</u>
<b>Estimated 2027 Ending Balance</b>	<b>\$ 650,000</b>

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 22:06:51 Date: 10/22/2025

Page: 1

## 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
308 31 01 17 Restricted Beginning Cash and Investments - Opioid Abatement	0.00	0.00	18,882.10	58,154.46	47,000.00	106,500.00	Pharmaceutical settlement funds. Restricted to costs and services related to opioid abatement kd
308 31 01 18 Restricted Beginning Cash and Investments - AFF/SUP Housing	0.00	0.00	9,611.98	57,008.96	42,000.00	90,300.00	State sales tax carve out. Restricted to affordable and supportive housing services. Regional partnerships possible kd
308 41 00 00 City Hall Cash Drawer Committed	100.00	100.00	100.00	0.00	100.00	100.00	NC
308 41 00 01 Petty Cash Committed	200.00	200.00	200.00	0.00	200.00	0.00	Petty cash fund removed in 2025 kd
308 41 00 02 LLML Cash Drawer Committed	134.00	134.00	134.00	0.00	100.00	75.00	Recommending reduction of library cash drawer kd
308 91 00 00 Beginning Unassigned Cash And Investments	6,395,762.77	5,494,523.16	5,359,000.02	8,429,195.19	8,200,000.00	8,100,000.00	
308 Beginning Balances	6,396,196.77	5,494,957.16	5,387,928.10	8,544,358.61	8,289,400.00	8,296,975.00	
311 10 00 00 Property Tax - General	2,499,290.99	2,477,867.09	2,526,081.13	1,546,494.83	2,650,000.00	2,760,000.00	0% property tax increase. New construction credit \$107k, \$60k redirect from TIF kd
311 10 00 01 Property Tax-Drainwater	5,960.98	5,967.11	5,949.77	5,980.82	6,500.00	5,900.00	Administrative carve out of stormwater assessment kd
313 11 00 00 Local Retail Sales And Use Tax	5,746,196.60	6,412,810.95	6,610,912.55	5,156,050.51	6,619,900.00	7,110,400.00	2025 projected to approach \$7million; continued business expansion expected in 2026 kd
313 15 00 00 Special Purpose Tax-Public Safety	182,283.79	190,029.78	194,773.67	154,198.99	180,090.00	198,870.00	Pro-rata portion of county measure passed on to city kd
313 27 00 00 Affordable & Sup Housing	0.00	9,611.98	47,396.98	16,493.98	30,000.00	28,500.00	State sales tax carve out capped at \$28,500 annually. Restricted to affordable and supportive housing efforts kd
313 71 00 00 Sales Tax - Criminal J	320,510.02	332,006.53	340,293.07	268,115.68	310,000.00	348,000.00	~3% increase year over year. Portion of state measure passed on to city kd
317 20 00 00 Leasehold Excise Tax	3,825.13	5,652.16	4,840.75	4,411.83	5,600.00	4,800.00	Nonrevenue. Pass through to Dept of Revenue kd
318 11 00 00 Admissions Tax	121,542.06	137,952.83	164,266.62	176,791.17	125,000.00	175,000.00	Revenue from Liberty Lake and Meadowwood golf courses. Sharp increases over past 3 years kd
310 Taxes	8,879,609.57	9,571,898.43	9,894,514.54	7,328,537.81	9,927,090.00	10,631,470.00	
321 91 00 00 Franchise Fees And Royalties	166,538.59	166,953.38	147,220.11	106,900.01	168,000.00	155,000.00	3 year avg=\$159k kd
321 99 00 00 General Business Licen	47,233.31	49,404.32	52,420.12	41,105.95	40,000.00	52,500.00	Steady 3 year increase kd

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 22:06:51 Date: 10/22/2025

Page: 2

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
321 99 00 01 Solicitor License	8,435.00	5,550.00	2,025.00	1,575.00	2,000.00	2,000.00	Volatile revenue stream kd
322 10 00 00 Building Permits	1,282,900.00	1,109,039.75	1,084,408.25	678,775.00	1,300,000.00	1,150,000.00	Assumed ~10% increase over 3 year average based on substantial pipeline of projects in review plus fee increase. 2025 est. \$931k LDK
322 10 00 02 Building Permits Reimbursed Expenses	23,221.83	14,169.30	3,691.79	1,192.54	30,000.00	15,000.00	Pass through. Revenues=Expenses LDK
322 10 00 04 CP&ED Cost Recovery All Other Categories	0.00	0.00	0.00	0.00	25,000.00	25,000.00	Pass through. Revenues=Expenses LDK
322 90 00 01 Special Event Permit	0.00	0.00	0.00	1,755.00	0.00	1,500.00	New parks & rec revenue stream. partial cost recovery kd
320 Licenses & Permits	1,528,328.73	1,345,116.75	1,289,765.27	831,303.50	1,565,000.00	1,401,000.00	
333 20 60 03 WASPC Traffic Safety	0.00	0.00	0.00	450.10	0.00	0.00	NB. Possible reimbursement for emphasis patrol participation kd
333 45 30 00 Library Services and Technology Act Grant	389.55	0.00	0.00	0.00	0.00	0.00	
334 01 10 00 State Award from Criminal Justice Training Commission	0.00	0.00	0.00	6,000.00	0.00	6,000.00	NC. Various training reimbursements throughout the year kd
334 04 20 00 Grant Dept of Commerce PCPU	0.00	0.00	0.00	62,500.00	175,000.00	37,500.00	Revenue = Eligible expense for on call support for comp plan update LDK
334 04 20 01 Grant Dept of Commerce Climate Relisiency	0.00	0.00	0.00	255,000.00	220,000.00	240,000.00	Revenue = Eligible expense for Climate Planning Grant LDK
336 06 21 00 Criminal Justice - Pop	4,289.16	4,654.72	5,026.04	4,139.82	4,600.00	5,900.00	State shared revenue. Distribution based on per capita estimates of 2025 population kd
336 06 26 00 Criminal Justice - Spe	15,208.12	16,428.46	17,658.40	14,498.96	16,400.00	20,800.00	State shared revenue. Distribution based on per capita estimates of 2025 population kd
336 06 42 00 Cannabis Excise Tax Distribution	55,565.48	59,937.28	64,576.74	45,794.35	55,000.00	69,300.00	Historical trend shows ~7% year over year increase kd
336 06 51 00 DUI - Cities	1,429.21	890.58	1,280.15	959.89	800.00	1,100.00	State distribution, per capita allocation of collected fines kd
336 06 94 00 Liquor Board Excise Ta	88,236.52	90,237.48	91,332.66	66,305.50	88,000.00	98,600.00	State shared revenue. Distribution based on per capita estimates of 2025 population kd
336 06 95 00 Liquor Board Profits	96,791.13	98,402.15	99,268.62	77,553.96	96,000.00	103,400.00	State shared revenue. Distribution based on per capita estimates of 2025 population kd
337 00 00 01 Timber Excise Tax-Local Grants,Entitlements And Other Payments	6.83	11.55	6.11	4.22	15.00	0.00	NB. Negligible allocation kd

# 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 22:06:51 Date: 10/22/2025

Page: 3

## 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
337 00 00 03 Local Grants, Entitlements & Other Payments	0.00	0.00	3,311,300.00	366.97	0.00	0.00	NB. No TIF/LIFT distributions anticipated for 2026 kd
<b>330 Intergovernmental Revenues</b>	<b>261,916.00</b>	<b>270,562.22</b>	<b>3,590,448.72</b>	<b>533,573.77</b>	<b>655,815.00</b>	<b>582,600.00</b>	
341 81 00 00 Data/Word Processing,Printing,Duplicating&IT Svcs	15.45	11.98	0.00	0.00	25.00	0.00	NB. Minimal activity kd
341 81 00 01 Photocopies-LLML	1,386.20	2,014.00	2,951.95	2,802.60	1,000.00	2,500.00	Usage trending up in recent years kd
341 91 00 00 Election Candidate Filing Services	0.00	0.00	2,500.50	0.00	0.00	0.00	NB
341 93 00 00 Recreation Programs	19,146.71	18,869.51	13,504.74	5,339.33	18,000.00	5,500.00	Majority of revenue now receipted to Space/Facility Rentals 362.00.00.05 kd
342 10 00 00 Law Enforcement Services	21,426.57	46,591.88	37,761.91	39,108.01	53,000.00	46,000.00	Demand for services inconsistent year over year kd
342 40 00 00 Protective Inspection Outside Services	1,103.00	0.00	0.00	0.00	0.00	0.00	
343 70 00 00 Garbage/Solid Waste Services	28,104.61	33,947.45	36,854.00	41,402.69	34,000.00	51,000.00	Small increase in city's allocation in 2025 and going forward kd
345 81 00 00 Zoning & Subdivision Services	106,589.05	62,289.95	114,687.45	39,190.40	90,000.00	85,000.00	3 year avg, rounded up for fee increases LDK
345 83 00 00 Plan Checking	74,703.85	81,168.75	386,159.50	488,360.20	175,000.00	425,000.00	Assumed 10% increase over 3 year avg. based on substantial pipeline of projects in review, plus fee increases LDK
345 83 00 01 Plan Checking Outside Services	54,762.50	51,789.51	41,044.19	11,127.50	60,000.00	40,000.00	Pass through. Revenue = Expense LDK
<b>340 Charges For Services</b>	<b>307,237.94</b>	<b>296,683.03</b>	<b>635,464.24</b>	<b>627,330.73</b>	<b>431,025.00</b>	<b>655,000.00</b>	
353 10 00 00 Traffic Infraction Penalties	27,881.38	22,771.16	44,830.81	37,640.46	27,000.00	37,000.00	Proactive traffic patrols resulting in increased stops for moving violations KD
359 70 00 00 Library Fines	41.04	0.00	0.00	0.00	0.00	0.00	
359 70 00 01 Lost/replacement Of Library Supplies	59.00	52.00	114.95	58.00	50.00	50.00	
359 70 00 02 Lost Or Unuseable Library Inventory	2,824.87	2,577.75	2,803.15	1,739.35	2,000.00	2,000.00	
<b>350 Fines &amp; Penalties</b>	<b>30,806.29</b>	<b>25,400.91</b>	<b>47,748.91</b>	<b>39,437.81</b>	<b>29,050.00</b>	<b>39,050.00</b>	
361 11 00 00 Investment Interest	67,331.74	228,561.73	385,962.38	252,419.19	270,000.00	245,000.00	Anticipate fed. interest rate reduction in Q4 2025 and potentially again in 2026. LGIP trails fed rate by ~ 3 months kd
361 20 00 00 Harvard Road Mitigation Interfund Loan Interest	0.00	5,745.00	0.00	0.00	0.00	0.00	
361 40 00 00 Sales Tax Interest	5,696.47	18,803.03	24,711.31	16,078.69	15,000.00	18,000.00	
361 40 00 01 Other Interest Earning	2,550.52	7,963.70	7,037.51	3,663.76	6,500.00	6,500.00	

## 5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE

Time: 22:06:51 Date: 10/22/2025  
Page: 4

### 001 General Fund

Account	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Appropriated	2026 Proposed	Comment
362 00 00 05 Space And Facilities Rentals (Short-Term)	7,842.50	13,335.00	23,296.80	32,015.00	20,000.00	45,000.00	Continued expansion of recreation programming and revenue streams kd
367 00 00 00 Contributions from Nongovernmental Sources	0.00	2,235.64	477.85	8,788.24	0.00	0.00	
367 11 01 01 Donations-LLML	1,094.26	320.70	127.94	48.15	1,000.00	1,000.00	
367 19 00 00 Donations-Other	200.00	550.00	1,000.00	4,000.00	0.00	0.00	
367 19 00 04 Donation-Arboretum	0.00	6,300.00	0.00	0.00	0.00	0.00	
369 30 00 00 Confiscated And Forfeited Property	295.40	3,606.14	0.00	0.00	25.00	25.00	
369 40 00 00 Judgments and Settlements	0.00	10,470.63	48,713.41	6,571.14	10,000.00	10,000.00	Opioid abatement distributions kd
369 81 01 01 Cash Overages/Shortage-LLML	-4.25	0.75	-9.15	-7.40	0.00	0.00	
369 91 00 00 Other Miscellaneous Revenue	58,470.63	10,341.09	157,768.76	113,611.68	5,000.00	5,000.00	Large receipts due to Spokane County assessment refunds for LE services kd
360 Miscellaneous Revenue	143,477.27	308,233.41	649,086.81	437,188.45	327,525.00	330,525.00	
381 20 00 00 Loan Repayment Received	0.00	610,000.00	0.00	0.00	0.00	0.00	
380 Non Revenues	0.00	610,000.00	0.00	0.00	0.00	0.00	
395 10 00 00 Proceeds From Sales Of Capital Assets	8,882.50	9,786.36	9,152.00	36,981.30	8,000.00	8,000.00	
390 Other Revenues	8,882.50	9,786.36	9,152.00	36,981.30	8,000.00	8,000.00	
397 76 00 38 Transfer In Trailhead Improvements Project Fund	750,000.00	0.00	0.00	0.00	0.00	0.00	
397 Transfers In	750,000.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>18,306,455.07</b>	<b>17,932,638.27</b>	<b>21,504,108.59</b>	<b>18,378,711.98</b>	<b>21,232,905.00</b>	<b>21,944,620.00</b>	

# City of Liberty Lake 6 Year Forecast - General Fund (W/ PUBLIC SAFETY SALES TAX)

<b>REVENUE</b>	2022	2023	2024	2025	2026	2027	2028	2029	2030
	Actual	Actual	Actual	Projected	Budgeted	Projected	Projected	Projected	Projected
Property Taxes - Proj new cost. Incr	2,499,291	2,477,867	2,527,500	2,655,000	2,760,000	2,880,000	3,000,000	3,120,000	3,240,000
Sales Taxes - Proj 5% inc	5,746,196	6,412,811	6,610,913	6,990,000	7,110,400	7,465,920	7,839,216	8,231,177	8,642,736
Other Taxes - 3% based on growth	634,294	681,220	746,628	757,190	761,070	783,902	807,419	831,642	856,591
<b>Total Taxes</b>	<b>8,879,781</b>	<b>9,571,898</b>	<b>9,894,515</b>	<b>10,402,190</b>	<b>10,631,470</b>	<b>11,129,822</b>	<b>11,646,635</b>	<b>12,182,819</b>	<b>12,739,327</b>
Licenses & Permits - Proj 6%	1,528,329	1,345,117	1,289,765	1,100,000	1,601,000	1,697,060	1,798,884	1,906,817	2,021,226
Intergovt Revenues - Proj 3%	261,916	270,562	3,590,449	575,000	582,600	582,600	582,600	582,600	582,600
Charges for Services - Proj 6%	307,238	296,683	635,464	715,000	655,000	694,300	735,958	780,115	826,922
Fines - Proj 1%	30,806	25,400	47,750	46,000	39,050	39,441	39,835	40,233	40,636
Misc Revenue - 1%	168,400	928,019	659,086	510,000	338,525	341,910	345,329	348,783	352,270
<b>Total Revenue</b>	<b>11,910,258</b>	<b>12,437,679</b>	<b>16,117,029</b>	<b>13,348,190</b>	<b>13,847,645</b>	<b>14,485,133</b>	<b>15,149,241</b>	<b>15,841,368</b>	<b>16,562,983</b>
<b>EXPENDITURES</b>									
Council/Mayor/Finance/Legal/ Insurance-Proj 2%	2,179,885	2,154,642	2,380,467	2,512,000	2,867,120	2,650,000	2,676,500	2,703,265	2,730,298
Public Safety - 3% plus addt staff	3,618,426	4,416,634	5,139,519	6,000,000	7,222,636	7,439,315	7,662,495	7,892,369	8,129,140
Plan/Build/Engineering 2%	1,030,627	1,250,479	1,603,215	1,720,000	1,939,580	1,958,976	1,978,566	1,998,351	2,018,335
Operations & Maintenance - 2%	1,885,528	2,283,897	3,138,754	3,026,000	3,554,340	3,220,000	3,284,400	3,350,088	3,417,090
Library - 2%	595,978	620,990	673,475	695,000	827,150	843,693	852,130	860,651	869,258
Capital Contributions		1,790,000			2,750,000				
<b>Total Expenditure</b>	<b>12,811,498</b>	<b>12,544,710</b>	<b>12,935,430</b>	<b>13,953,000</b>	<b>19,160,826</b>	<b>16,111,984</b>	<b>16,454,090</b>	<b>16,804,725</b>	<b>17,164,120</b>
<b>Revenue Greater (less) than Exp</b>	<b>(901,240)</b>	<b>(107,031)</b>	<b>3,181,599</b>	<b>(604,810)</b>	<b>(5,313,181)</b>	<b>(1,626,851)</b>	<b>(1,304,849)</b>	<b>(963,357)</b>	<b>(601,138)</b>
<b>PUBLIC SAFETY SALES TAX 3% INCR</b>						<b>940,803</b>	<b>969,027</b>	<b>998,098</b>	<b>1,028,041</b>
<b>Beginning Cash Balance</b>	<b>6,396,197</b>	<b>5,494,957</b>	<b>5,387,928</b>	<b>8,544,359</b>	<b>7,939,549</b>	<b>3,567,171</b>	<b>2,909,347</b>	<b>2,602,596</b>	<b>2,667,280</b>
<b>Ending Cash Balance</b>	<b>5,494,957</b>	<b>5,387,928</b>	<b>8,544,359</b>	<b>7,939,549</b>	<b>2,626,368</b>	<b>1,940,320</b>	<b>1,604,498</b>	<b>1,639,239</b>	<b>2,066,142</b>
Restricted Reserve - Proj 5%	1,627,674	1,716,037	1,799,750	1,889,738	1,984,224	2,083,436	2,187,607	2,296,988	2,411,837
Goal = 15% of operating revenues	0.14	0.14	0.15	0.14	0.14	0.14	0.14	0.14	0.15

# City of Liberty Lake 6 Year Forecast - General Fund

<b>REVENUE</b>	2022	2023	2024	2025	2026	2027	2028	2029	2030
	Actual	Actual	Actual	Projected	Budgeted	Projected	Projected	Projected	Projected
Property Taxes - Proj new cost. Incr	2,499,291	2,477,867	2,527,500	2,655,000	2,760,000	2,880,000	3,000,000	3,120,000	3,240,000
Sales Taxes - Proj 5% inc	5,746,196	6,412,811	6,610,913	6,990,000	7,110,400	7,465,920	7,839,216	8,231,177	8,642,736
Other Taxes - 3% based on growth	634,294	681,220	746,628	757,190	761,070	783,902	807,419	831,642	856,591
<b>Total Taxes</b>	<b>8,879,781</b>	<b>9,571,898</b>	<b>9,894,515</b>	<b>10,402,190</b>	<b>10,631,470</b>	<b>11,129,822</b>	<b>11,646,635</b>	<b>12,182,819</b>	<b>12,739,327</b>
Licenses & Permits - Proj 6%	1,528,329	1,345,117	1,289,765	1,100,000	1,601,000	1,697,060	1,798,884	1,906,817	2,021,226
Intergovt Revenues - Proj 3%	261,916	270,562	3,590,449	575,000	582,600	582,600	582,600	582,600	582,600
Charges for Services - Proj 6%	307,238	296,683	635,464	715,000	655,000	694,300	735,958	780,115	826,922
Fines - Proj 1%	30,806	25,400	47,750	46,000	39,050	39,441	39,835	40,233	40,636
Misc Revenue - 1%	168,400	928,019	659,086	510,000	338,525	341,910	345,329	348,783	352,270
<b>Total Revenue</b>	<b>11,910,258</b>	<b>12,437,679</b>	<b>16,117,029</b>	<b>13,348,190</b>	<b>13,847,645</b>	<b>14,485,133</b>	<b>15,149,241</b>	<b>15,841,368</b>	<b>16,562,983</b>
<b>EXPENDITURES</b>									
Council/Mayor/Finance/Legal/ Insurance-Proj 2%	2,179,885	2,154,642	2,380,467	2,512,000	2,867,120	2,650,000	2,676,500	2,703,265	2,730,298
Public Safety - 3% plus addt staff	3,618,426	4,416,634	5,139,519	6,000,000	7,222,636	7,439,315	7,662,495	7,892,369	8,129,140
Plan/Build/Engineering 2%	1,030,627	1,250,479	1,603,215	1,720,000	1,939,580	1,958,976	1,978,566	1,998,351	2,018,335
Operations & Maintenance - 2%	1,885,528	2,283,897	3,138,754	3,026,000	3,554,340	3,220,000	3,284,400	3,350,088	3,417,090
Library - 2%	595,978	620,990	673,475	695,000	827,150	843,693	852,130	860,651	869,258
Capital Contributions		1,790,000			2,750,000				
<b>Total Expenditure</b>	<b>12,811,498</b>	<b>12,544,710</b>	<b>12,935,430</b>	<b>13,953,000</b>	<b>19,160,826</b>	<b>16,111,984</b>	<b>16,454,090</b>	<b>16,804,725</b>	<b>17,164,120</b>
<b>Revenue Greater (less) than Exp</b>	<b>(901,240)</b>	<b>(107,031)</b>	<b>3,181,599</b>	<b>(604,810)</b>	<b>(5,313,181)</b>	<b>(1,626,851)</b>	<b>(1,304,849)</b>	<b>(963,357)</b>	<b>(601,138)</b>
<b>Beginning Cash Balance</b>	<b>6,396,197</b>	<b>5,494,957</b>	<b>5,387,928</b>	<b>8,544,359</b>	<b>7,939,549</b>	<b>2,626,368</b>	<b>999,517</b>	<b>(305,332)</b>	<b>(1,268,689)</b>
<b>Ending Cash Balance</b>	<b>5,494,957</b>	<b>5,387,928</b>	<b>8,544,359</b>	<b>7,939,549</b>	<b>2,626,368</b>	<b>999,517</b>	<b>(305,332)</b>	<b>(1,268,689)</b>	<b>(1,869,827)</b>
Restricted Reserve - Proj 5%	1,627,674	1,716,037	1,799,750	1,889,738	1,984,224	2,083,436	2,187,607	2,296,988	2,411,837
Goal = 15% of operating revenues	0.14	0.14	0.15	0.14	0.14	0.14	0.14	0.14	0.15

ADDITIONAL REVENUES/EXPENSE REDUCTION NEEDED TO AVOID GENERAL FUND STRESS IN 2028+

SPOKANE COUNTY LEVY RATES - LIBERTY LAKE COMPARISON

Source: Spokane Co Assessor	2025	CHENEY	AIRWAY HEIGHTS	SPOKANE	MILLWOOD	COUNTY	SPVALLEY	LIBERTY LAKE	LIBERTY LAKE 2026 EST.
INSIDE CITY'S CONTROL	CITY GENERAL	2.7270	2.3963	2.2095	1.2489	0.7088	0.7870	0.8852	0.8570
	County Library	0.3340	0.3340		0.3340	0.3340	0.3340		
	CITY EXCESS LEVY	0.4775	0.9689	0.3128					
	<b><u>SUB TOTAL</u></b>	<b>3.5385</b>	<b>3.6992</b>	<b>2.5223</b>	<b>1.5829</b>	<b>1.0428</b>	<b>1.1210</b>	<b>0.8852</b>	<b>0.8570</b>
OUTSIDE CITY'S CONTROL	Fire District/EMS	0.5000		0.4995	2.4904	2.4808	2.4808	2.4808	2.4808
	STATE SCHOOL	2.2932	2.2932	2.2932	2.2932	2.2932	2.2932	2.2932	2.2932
	County General	0.7088	0.7088	0.7088	0.7088	0.9004 (roads)	0.7088	0.7088	0.7088
	SD B&I & CAP	1.8873	1.8873	1.3429	1.0167	1.3470	1.3470	1.3470	1.3470
	SD General	2.0356	2.0356	2.5000	2.5000	2.4485	2.4485	2.4485	2.4485
	County Cons Futures	0.0259	0.0259	0.0259	0.0259	0.0259	0.0259	0.0259	0.0259
	<b><u>TOTAL</u></b>	<b>10.9895</b>	<b>10.6503</b>	<b>9.8930</b>	<b>10.6183</b>	<b>10.5485</b>	<b>10.4351</b>	<b>10.1992</b>	<b>10.1612</b>

Updated: 10-7-2025

NOTES: COUNTY PARCEL IS EQUIVALENT TO A PROPERTY THAT LIES JUST OUTSIDE LIBERTY LAKE CITY LIMITS. OTHER COUNTY TAX PARCELS IN OTHER REGIONS MAY BE DIFFERENT BASED ON THE SCHOOL AND FIRE DISTRICT.



# Priority Based Budgeting

---

Program Inventory

\*Beta test report

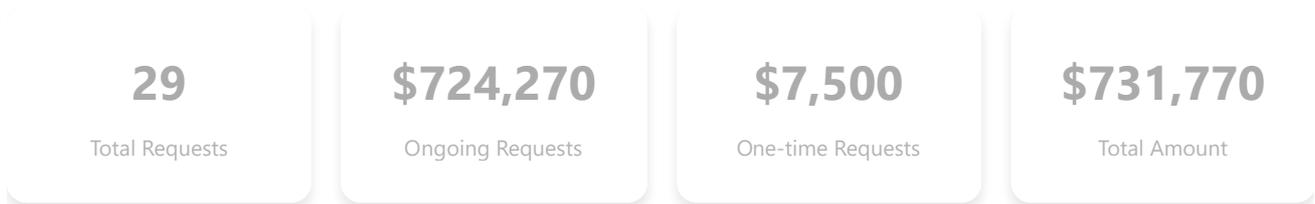
# Priority Based Budgeting Report

Budget Request Analysis and Recommendations

Generated on September 24, 2025

## Executive Summary

This comprehensive report analyzes **29 budget requests** totaling **\$731,770** in requested funding. The requests span multiple departments and programs, with varying levels of alignment to organizational priorities.



## Request Summary

Request ID	Description	Department	Quartile	Amount
41	IT Manager and IT Technician	Finance and Admin Services	More	\$240,000
40	Transition to improved accounting and ti...	Finance and Admin Services	Less	\$50,000
39	Reduction of 3rd party IT services. 2 in...	Finance and Admin Services	More	\$-240,000
38	Provide \$2/hr premium for maintaining Bu...	Community Development	Least	\$4,160
37	<del>Add a part-time records clerk.</del>	<del>Public Safety</del>	<del>Least</del>	<del>\$81,530</del>
36	Addition of one full-commissioned office...	Public Safety	Most	\$149,200
35	Increase for public art projects.	Parks and Recreation	Less	\$127,000
34	Replacing brick pavers for stamped concr...	Parks and Recreation	Most	\$2,000
33	5 chromebooks and laptop charging statio...	Library	More	\$4,500
32	Adding increase for EcoCounter subscript...	Public Works	Most	\$1,800

## Priority Based Budgeting Report - Page 2

Request ID	Description	Department	Quartile	Amount
31	Decrease based upon usage in 2025	Parks and Recreation	Least	\$-22,600
30	Accounting for additional supplies for n...	Public Works	Most	\$1,500
29	Adding training, educational and profess...	Parks and Recreation	Least	\$1,200
28	Process for accounts receivable and paya...	Parks and Recreation	Least	\$7,000
<del>27</del>	<del>Increase events by adding a winter event...</del>	<del>Parks and Recreation</del>	<del>More</del>	<del>\$173,500</del>
26	Increase for new winter event and City b...	Parks and Recreation	More	\$19,000
25	Roadway Professional Services Reduction	Public Works	Less	\$-20,000
24	City Logix Software: Stormwater Maintena...	Public Works	Most	\$12,000
23	Replace aged wooden baseball benches and...	Parks and Recreation	Less	\$8,000
22	Create Maintenance Worker 2 position by ...	Public Works	Most	\$9,000
21	New Maintenance Worker 2 position; Repl...	Public Works	More	\$9,000
20	CRM replacement - SeeClickFix to replace...	Executive	Least	\$7,000
<del>18</del>	<del>Convert Communications Specialist to Com...</del>	<del>Executive</del>	<del>Less</del>	<del>\$6,000</del>
17	Annual subscription to Placer.ai to supp...	Executive	Most	\$17,000
16	Pilot an in-house, employee-led leadersh...	Finance and Admin Services	Least	\$3,000
15	Annual enrollment in the Professional De...	Finance and Admin Services	Least	\$2,000
14	Professional services contract with a 3r...	Legislative	More	\$15,000
9	Maintenance Worker Horticulture (Seasona...	Public Works	Least	\$31,990
8	Maintenance Worker - Roadside (Seasonal)	Public Works	Most	\$31,990

# Table of Contents:

Accounts Payable and Receivable .....	3
Ballfield Maintenance .....	4
Budget Development and Management .....	5
Building Maintenance .....	6
Capital Project Delivery .....	7
City Help Desk .....	8
Code Enforcement & Business Licensing .....	9
Commercial Motor Vehicle Enforcement .....	10
Community Engagement .....	11
Community Events .....	12
Crime Analysis .....	13
Crime Prevention .....	14
Criminal Investigations .....	15
Crisis Assessment Response Team .....	16
Economic Development .....	17
Emergency Management .....	18
Financial Reporting .....	19
Fleet Maintenance .....	20
Golf Course Maintenance .....	21
Human Resources .....	22
IT and Cybersecurity .....	23
K-9 .....	24
Land Use Actions & Land Divisions .....	25
Law Enforcement Training and Education .....	26
Legislative Governance .....	27
Library Circulation .....	28
Library Meeting Space .....	29
Library Programs .....	30
Long Range Planning .....	31
Officer Health and Wellness .....	32
Opioid Abatement .....	33
Park Facility Rentals .....	34
Park Maintenance .....	35

Path and Trail Maintenance.....	36
Payroll.....	37
Permitting.....	38
Procurement.....	39
Professional Development.....	40
Property and Evidence.....	41
Pro Shop Operations.....	42
Public Art.....	43
Public Information Management.....	44
Records Management.....	45
Recreation Programs.....	46
Risk Management.....	47
School Resource Officer.....	48
Service Call Response.....	49
Snow Removal.....	50
Solid Waste & Recycling.....	51
Storm Water Maintenance.....	52
Street Maintenance.....	53
Streetscape & Median Landscape Maintenance.....	54
Technology Acquisition and Maintenance.....	55
Traffic Control Device Maintenance.....	56
Traffic Safety and Enforcement.....	57
Unemployment Administration.....	58
WASPC Accreditation.....	59

## Accounts Payable and Receivable Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$288,055

**FTE:** 1.37

**Personnel:** \$138,790

**NonPersonnel:** \$149,265

**Quartile:** Most Aligned

**Final Score (out of 100):** 71.43

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

## Governance

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## Ballfield Maintenance

### Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** \$64,427

**FTE:** 0.25

**Personnel:** \$33,527

**NonPersonnel:** \$30,900

**Quartile:** Less Aligned

**Final Score (out of 100):** 34.38

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

## BPA

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

## Community

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

## Budget Development and Management Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$183,187

**FTE:** 0.71

**Personnel:** \$108,633

**NonPersonnel:** \$74,554

**Quartile:** Most Aligned

**Final Score (out of 100):** 85.71

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

## Governance

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

## BPA

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

## Building Maintenance Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** \$853,899

**FTE:** 2.8

**Personnel:** \$217,531

**NonPersonnel:** \$636,368

**Quartile:** Least Aligned

**Final Score (out of 100):** 29.69

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

## BPA

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

## Community

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

## Capital Project Delivery

### Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** \$693,091

**FTE:** 1.47

**Personnel:** \$192,591

**NonPersonnel:** \$500,500

**Quartile:** More Aligned

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

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

## BPA

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

## Community

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

## City Help Desk Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** \$61,191

**FTE:** 0.65

**Personnel:** \$54,191

**NonPersonnel:** \$7,000

**Quartile:** Least Aligned

**Final Score (out of 100):** N/A

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	N/A
MANDATED to PROVIDE PROGRAM	N/A
PORTION of the COMMUNITY SERVED	N/A
RELIANCE on CITY to PROVIDE PROGRAM	N/A
COST RECOVERY of PROGRAM	N/A

## Community

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

## Code Enforcement & Business Licensing Program Data Summary

**Cost Center:** Community Development

**Total Program Cost:** \$180,422

**FTE:** 1.52

**Personnel:** \$167,459

**NonPersonnel:** \$12,963

**Quartile:** More Aligned

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

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

### BPA

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

### Community

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

## Commercial Motor Vehicle Enforcement Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$150,988

**FTE:** 0.42

**Personnel:** \$78,656

**NonPersonnel:** \$72,332

**Quartile:** More Aligned

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

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

### BPA

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

### Community

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

## Community Engagement Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** \$144,353

**FTE:** 1.17

**Personnel:** \$110,572

**NonPersonnel:** \$33,781

**Quartile:** More Aligned

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

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Less than 10% of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	Other entities provide or could provide this service
COST RECOVERY of PROGRAM	N/A

## Community

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

## Community Events

### Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** \$438,285

**FTE:** 1.4

**Personnel:** \$131,685

**NonPersonnel:** \$306,600

**Quartile:** More Aligned

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

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

## BPA

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

## Community

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

## Crime Analysis

### Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$43,010

**FTE:** 0.25

**Personnel:** \$43,010

**NonPersonnel:** \$0

**Quartile:** Least Aligned

**Final Score (out of 100):** N/A

**Description:** Provide timely, accurate, and actionable information to guide police operations, strategic planning, and resource allocation. It supports evidence-based decision-making by identifying crime trends, forecasting emerging issues, and evaluating the effectiveness of enforcement and prevention strategies.

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	N/A
MANDATED to PROVIDE PROGRAM	N/A
PORTION of the COMMUNITY SERVED	N/A
RELIANCE on CITY to PROVIDE PROGRAM	N/A
COST RECOVERY of PROGRAM	N/A

## Community

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

## Crime Prevention Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$1,063,485

**FTE:** 5.78

**Personnel:** \$909,712

**NonPersonnel:** \$153,774

**Quartile:** Most Aligned

**Final Score (out of 100):** 64.06

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## Community

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

## Criminal Investigations

### Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$985,315

**FTE:** 5.62

**Personnel:** \$850,371

**NonPersonnel:** \$134,944

**Quartile:** More Aligned

**Final Score (out of 100):** 54.69

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## Community

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

## Crisis Assessment Response Team

### Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** \$0

**FTE:** 0

**Personnel:** \$0

**NonPersonnel:** \$0

**Quartile:** Least Aligned

**Final Score (out of 100):** N/A

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	N/A
MANDATED to PROVIDE PROGRAM	N/A
PORTION of the COMMUNITY SERVED	N/A
RELIANCE on CITY to PROVIDE PROGRAM	N/A
COST RECOVERY of PROGRAM	N/A

## Community

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

## Economic Development Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** \$916,558

**FTE:** 0.5

**Personnel:** \$61,433

**NonPersonnel:** \$855,125

**Quartile:** Most Aligned

**Final Score (out of 100):** 60.94

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

## BPA

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

## Community

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

## Emergency Management Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$116,958

**FTE:** 0.32

**Personnel:** \$62,126

**NonPersonnel:** \$54,832

**Quartile:** Most Aligned

**Final Score (out of 100):** 67.19

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

## BPA

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

## Community

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

## Financial Reporting

### Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$82,056

**FTE:** 0.5

**Personnel:** \$63,126

**NonPersonnel:** \$18,930

**Quartile:** More Aligned

**Final Score (out of 100):** 57.14

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

## Governance

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Flat
MANDATED to PROVIDE PROGRAM	State or Federal Mandate
PORTION of the COMMUNITY SERVED	Less than 10% of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## Fleet Maintenance Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** \$459,921

**FTE:** 2

**Personnel:** \$177,951

**NonPersonnel:** \$281,970

**Quartile:** Least Aligned

**Final Score (out of 100):** 15.63

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

## BPA

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

## Community

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

## Golf Course Maintenance

### Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** \$864,552

**FTE:** 7.35

**Personnel:** \$656,552

**NonPersonnel:** \$208,000

**Quartile:** More Aligned

**Final Score (out of 100):** 45.31

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

## BPA

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

## Community

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

## Human Resources Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$319,064

**FTE:** 1.5

**Personnel:** \$146,040

**NonPersonnel:** \$173,024

**Quartile:** Less Aligned

**Final Score (out of 100):** 53.57

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

## Governance

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	State or Federal Mandate
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	Other entities provide or could provide this service
COST RECOVERY of PROGRAM	N/A

## IT and Cybersecurity

### Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$437,098

**FTE:** 1.85

**Personnel:** \$248,100

**NonPersonnel:** \$188,998

**Quartile:** More Aligned

**Final Score (out of 100):** 57.14

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

## Governance

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	Other entities provide or could provide this service
COST RECOVERY of PROGRAM	N/A

## K-9

### Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$136,626

**FTE:** 0.82

**Personnel:** \$135,457

**NonPersonnel:** \$1,169

**Quartile:** Least Aligned

**Final Score (out of 100):** N/A

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	N/A
MANDATED to PROVIDE PROGRAM	N/A
PORTION of the COMMUNITY SERVED	N/A
RELIANCE on CITY to PROVIDE PROGRAM	N/A
COST RECOVERY of PROGRAM	N/A

## Community

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

## Land Use Actions & Land Divisions Program Data Summary

**Cost Center:** Community Development

**Total Program Cost:** \$238,501

**FTE:** 1.48

**Personnel:** \$186,650

**NonPersonnel:** \$51,852

**Quartile:** Most Aligned

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

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

## BPA

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

## Community

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

## Law Enforcement Training and Education Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$486,712

**FTE:** 2.49

**Personnel:** \$411,938

**NonPersonnel:** \$74,774

**Quartile:** More Aligned

**Final Score (out of 100):** 51.56

**Description:** Create, evaluate, and, maintain a comprehensive training program and maintain a robust training budget for ongoing continuing education and training of departmental personnel using field training officers, department subject matter experts, and department certified instructors.

### BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	State or Federal Mandate
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	Other entities provide or could provide this service
COST RECOVERY of PROGRAM	N/A

### Community

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

## Legislative Governance

### Program Data Summary

**Cost Center:** Legislative

**Total Program Cost:** \$230,518

**FTE:** 8.05

**Personnel:** \$118,037

**NonPersonnel:** \$112,481

**Quartile:** More Aligned

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

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Flat
MANDATED to PROVIDE PROGRAM	State or Federal Mandate
PORTION of the COMMUNITY SERVED	Less than 10% of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## Community

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

## Library Circulation Program Data Summary

**Cost Center:** Library

**Total Program Cost:** \$533,250

**FTE:** 7.6

**Personnel:** \$432,268

**NonPersonnel:** \$100,983

**Quartile:** More Aligned

**Final Score (out of 100):** 51.56

**Description:** Physical & digital circulation of materials, collection development & maintenance, Library of Things, readers advisory, reference questions, technology assistance.

## BPA

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

## Community

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

## Library Meeting Space Program Data Summary

**Cost Center:** Library

**Total Program Cost:** \$21,588

**FTE:** 0.05

**Personnel:** \$6,495

**NonPersonnel:** \$15,093

**Quartile:** Least Aligned

**Final Score (out of 100):** 23.44

**Description:** Meeting Room, Study Room, Wifi, in-house computers, collaborative spaces

## BPA

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

## Community

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

## Library Programs

### Program Data Summary

**Cost Center:** Library

**Total Program Cost:** \$108,050

**FTE:** 1.25

**Personnel:** \$93,478

**NonPersonnel:** \$14,573

**Quartile:** More Aligned

**Final Score (out of 100):** 51.56

**Description:** Provide Children's, Teen, Adult, Family programs to our community.

## BPA

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

## Community

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

## Long Range Planning Program Data Summary

**Cost Center:** Community Development

**Total Program Cost:** \$721,313

**FTE:** 2.33

**Personnel:** \$327,425

**NonPersonnel:** \$393,889

**Quartile:** Most Aligned

**Final Score (out of 100):** 57.81

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

## BPA

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

## Community

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

## Officer Health and Wellness

### Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$187,359

**FTE:** 0.37

**Personnel:** \$71,413

**NonPersonnel:** \$115,946

**Quartile:** Less Aligned

**Final Score (out of 100):** 39.06

**Description:** Assist in reducing absenteeism, burnout, and other physiological and psychological issues related to stress and fatigue of agency personnel by creating and maintaining a facility for physical exercise and health care options that are conducive to overall health and wellness.

## BPA

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

## Community

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

## Opioid Abatement Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** \$0

**FTE:** 0

**Personnel:** \$0

**NonPersonnel:** \$0

**Quartile:** Less Aligned

**Final Score (out of 100):** 35.94

**Description:** Settlement funds must be used for opioid abatement as defined by the One Washington MOU.

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	State or Federal Mandate
PORTION of the COMMUNITY SERVED	Less than 10% of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	Other entities provide or could provide this service
COST RECOVERY of PROGRAM	N/A

## Community

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

## Park Facility Rentals

### Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** \$59,159

**FTE:** 0.55

**Personnel:** \$58,709

**NonPersonnel:** \$450

**Quartile:** Less Aligned

**Final Score (out of 100):** 39.06

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

## BPA

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

## Community

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

## Park Maintenance

### Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** \$1,107,528

**FTE:** 6.35

**Personnel:** \$540,278

**NonPersonnel:** \$567,250

**Quartile:** Most Aligned

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

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

## BPA

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

## Community

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

## Path and Trail Maintenance

### Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** \$162,403

**FTE:** 1.2

**Personnel:** \$102,080

**NonPersonnel:** \$60,323

**Quartile:** Less Aligned

**Final Score (out of 100):** 40.63

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

## BPA

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

## Community

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

## Payroll

### Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$126,942

**FTE:** 0.86

**Personnel:** \$91,482

**NonPersonnel:** \$35,460

**Quartile:** More Aligned

**Final Score (out of 100):** 64.29

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

## Governance

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	State or Federal Mandate
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	Other entities provide or could provide this service
COST RECOVERY of PROGRAM	N/A

## Permitting

### Program Data Summary

**Cost Center:** Community Development

**Total Program Cost:** \$866,564

**FTE:** 6.2

**Personnel:** \$695,251

**NonPersonnel:** \$171,312

**Quartile:** More Aligned

**Final Score (out of 100):** 51.56

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

## BPA

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

## Community

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

## Procurement

### Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$135,867

**FTE:** 1.11

**Personnel:** \$115,654

**NonPersonnel:** \$20,213

**Quartile:** Most Aligned

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

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

## Governance

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

## BPA

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

## Professional Development Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$132,644

**FTE:** 0.55

**Personnel:** \$66,260

**NonPersonnel:** \$66,384

**Quartile:** Least Aligned

**Final Score (out of 100):** 28.13

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

## BPA

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

## Community

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

## Property and Evidence Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$253,167

**FTE:** 0.97

**Personnel:** \$127,942

**NonPersonnel:** \$125,225

**Quartile:** More Aligned

**Final Score (out of 100):** 54.69

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	State or Federal Mandate
PORTION of the COMMUNITY SERVED	Less than 50% of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## Community

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

## Pro Shop Operations

### Program Data Summary

**Cost Center:** 420 Golf Operations

**Total Program Cost:** \$771,730

**FTE:** 6

**Personnel:** \$434,730

**NonPersonnel:** \$337,000

**Quartile:** Least Aligned

**Final Score (out of 100):** 26.56

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

## BPA

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

## Community

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

## Public Art

### Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** \$324,750

**FTE:** 0.2

**Personnel:** \$27,750

**NonPersonnel:** \$297,000

**Quartile:** Less Aligned

**Final Score (out of 100):** 32.81

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Less than 10% of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	Other entities provide or could provide this service
COST RECOVERY of PROGRAM	N/A

## Community

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

## Public Information Management Program Data Summary

**Cost Center:** Executive

**Total Program Cost:** \$88,020

**FTE:** 0.57

**Personnel:** \$82,132

**NonPersonnel:** \$5,889

**Quartile:** Less Aligned

**Final Score (out of 100):** 40.00

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	No Mandate
PORTION of the COMMUNITY SERVED	Less than 50% of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	N/A
COST RECOVERY of PROGRAM	N/A

## Community

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

## Records Management Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$223,504

**FTE:** 1.81

**Personnel:** \$179,665

**NonPersonnel:** \$43,839

**Quartile:** Less Aligned

**Final Score (out of 100):** 37.50

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

## BPA

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

## Community

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

## Recreation Programs Program Data Summary

**Cost Center:** Parks and Recreation

**Total Program Cost:** \$70,928

**FTE:** 0.4

**Personnel:** \$50,278

**NonPersonnel:** \$20,650

**Quartile:** Least Aligned

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

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

## BPA

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

## Community

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

## Risk Management Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$56,771

**FTE:** 0.18

**Personnel:** \$24,300

**NonPersonnel:** \$32,471

**Quartile:** Most Aligned

**Final Score (out of 100):** 67.86

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

## Governance

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	Other entities provide or could provide this service
COST RECOVERY of PROGRAM	N/A

## School Resource Officer Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$119,006

**FTE:** 0.67

**Personnel:** \$116,173

**NonPersonnel:** \$2,832

**Quartile:** More Aligned

**Final Score (out of 100):** 54.69

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

## BPA

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

## Community

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

## Service Call Response Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$1,126,968

**FTE:** 6.08

**Personnel:** \$966,020

**NonPersonnel:** \$160,949

**Quartile:** More Aligned

**Final Score (out of 100):** 53.33

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Less than 50% of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	N/A
COST RECOVERY of PROGRAM	N/A

## Community

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

## Snow Removal

### Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** \$417,700

**FTE:** 2.45

**Personnel:** \$195,527

**NonPersonnel:** \$222,173

**Quartile:** More Aligned

**Final Score (out of 100):** 54.69

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

## BPA

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

## Community

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

## Solid Waste & Recycling Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** \$9,594

**FTE:** 0.05

**Personnel:** \$9,594

**NonPersonnel:** \$0

**Quartile:** Least Aligned

**Final Score (out of 100):** N/A

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	N/A
MANDATED to PROVIDE PROGRAM	N/A
PORTION of the COMMUNITY SERVED	N/A
RELIANCE on CITY to PROVIDE PROGRAM	N/A
COST RECOVERY of PROGRAM	N/A

## Community

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

## Storm Water Maintenance

### Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** \$379,790

**FTE:** 2.85

**Personnel:** \$188,959

**NonPersonnel:** \$190,831

**Quartile:** Most Aligned

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

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	State or Federal Mandate
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## Community

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

## Street Maintenance Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** \$503,395

**FTE:** 2.95

**Personnel:** \$237,323

**NonPersonnel:** \$266,072

**Quartile:** Most Aligned

**Final Score (out of 100):** 57.81

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	Other entities provide or could provide this service
COST RECOVERY of PROGRAM	N/A

## Community

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

## Streetscape & Median Landscape Maintenance Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** \$414,825

**FTE:** 3.55

**Personnel:** \$296,684

**NonPersonnel:** \$118,141

**Quartile:** Less Aligned

**Final Score (out of 100):** 32.81

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

### BPA

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

### Community

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

## Technology Acquisition and Maintenance

### Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$210,815

**FTE:** 0.14

**Personnel:** \$30,284

**NonPersonnel:** \$180,531

**Quartile:** More Aligned

**Final Score (out of 100):** 64.29

**Description:** Purchase and maintain technology with the purpose of enchaining the agency's operational ability.

## Governance

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	No Mandate
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## Traffic Control Device Maintenance Program Data Summary

**Cost Center:** Public Works

**Total Program Cost:** \$98,940

**FTE:** 0.45

**Personnel:** \$44,898

**NonPersonnel:** \$54,042

**Quartile:** Less Aligned

**Final Score (out of 100):** 40.63

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

## BPA

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

## Community

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

## Traffic Safety and Enforcement Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$974,919

**FTE:** 4.93

**Personnel:** \$774,469

**NonPersonnel:** \$200,450

**Quartile:** Most Aligned

**Final Score (out of 100):** 68.75

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Increase
MANDATED to PROVIDE PROGRAM	Self Mandate or Ordinance
PORTION of the COMMUNITY SERVED	Majority of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## Community

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

## Unemployment Administration

### Program Data Summary

**Cost Center:** Finance and Admin Services

**Total Program Cost:** \$0

**FTE:** 0

**Personnel:** \$0

**NonPersonnel:** \$0

**Quartile:** Less Aligned

**Final Score (out of 100):** 46.43

**Description:** The city self-insures for unemployment benefits. Upon approval, HR Manager and City Treasurer facilitate benefit reporting and funds transfer to Employment Security Dept.

## Governance

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	Flat
MANDATED to PROVIDE PROGRAM	State or Federal Mandate
PORTION of the COMMUNITY SERVED	Less than 10% of the population is benefitting
RELIANCE on CITY to PROVIDE PROGRAM	City is sole provider or currently sole provider
COST RECOVERY of PROGRAM	N/A

## WASPC Accreditation Program Data Summary

**Cost Center:** Public Safety

**Total Program Cost:** \$175,523

**FTE:** 1.04

**Personnel:** \$174,354

**NonPersonnel:** \$1,169

**Quartile:** Least Aligned

**Final Score (out of 100):** N/A

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

## Governance

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

## BPA

BPA	Score Option
CHANGE in DEMAND for the PROGRAM	N/A
MANDATED to PROVIDE PROGRAM	N/A
PORTION of the COMMUNITY SERVED	N/A
RELIANCE on CITY to PROVIDE PROGRAM	N/A
COST RECOVERY of PROGRAM	N/A