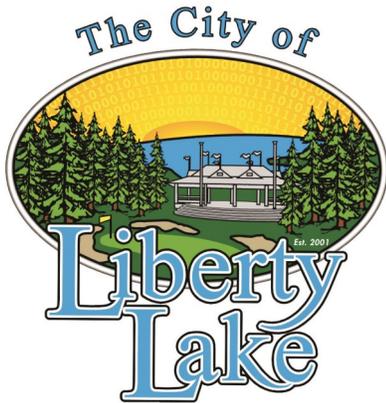


Fiscal Year 2017 Budget

Presented by Mayor Steve Peterson



Community



EXPLORE
Possibilities

Service



Development



Quality of
Life



Environment



Growth



Vitality



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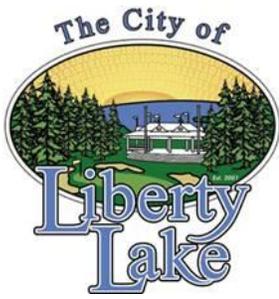
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CITY OF LIBERTY LAKE

Office of the Mayor

October 18, 2016

City Council and Residents of Liberty Lake:

I am proud to present the City of Liberty Lake's 2017 budget.

Working together and for the citizens of Liberty Lake over the last five years has been extremely rewarding. The City Council and I appreciate the positive comments by our resident's regarding the public investments in our community. We have worked hard to take care of our facilities (including trails, parks and open space) while planning for and addressing the transportation needs of our growing community. Last year we reevaluated how we would deliver recreational services by focusing on our facilities and relying on our partnerships with community service organizations, clubs and contract providers to provide the programming. This has been extremely successful. I want to thank the many citizens and service clubs that stepped up and gave their time in community service to support this format. Our City is fortunate to have the depth and talents of those many volunteers who gave their time and efforts.

2016 has been a banner year for accomplishments:

- Our local economy was strong and revenues tracked ahead of projections.
- The volume of building permits in the first 3 quarters set a record.
- Our expenditures were scrutinized for improved efficiency and costs savings.
- Long term debt was reduced and Trailhead will be paid off in the 2017 budget.
- The Mission & Molter roundabout was completed on time, and under budget.
- At the State Legislature funds were secured and dedicated for Henry Road improvements.
- Our Town Square project received an overwhelming 57% support. While the bond measure failed by 103 votes to reach 60% approval, the Citizen task force will be reengaged to evaluate our options and next steps in developing Town Square.
- Library programs and services continue to be updated, our partnerships with other library organizations continue to grow and our staff is dedicated to collaboration with the community on service priorities.
- Our partnership with Central Valley School District grows with the inclusion of the new K-2 school and by forging an agreement for shared community service with the new facilities.
- The planning commission of dedicated citizens is updating our Comprehensive Plan and Development regulations to meet our growing needs in the future.

Our commitment of a safe, clean and green community with excellent facilities, service and infrastructure continues in the preparation of the 2017 budget. The following is a recap of current and future services areas that are being worked on:

22710 E Country Vista Drive, Liberty Lake, Washington 99019
Phone: 509.755.6701 Fax: 509.755.6713

Growth and Development:

The EWU Masters Planning program helped us complete a land quality analysis. Based on current land use designation, we know that Liberty Lake has the capacity to become a City with a population of 25,470. The pace of development is driven by the market, but we do know that as we grow we want to maintain the lifestyle, open space, public services and safety that we currently enjoy. This will require that we are strategic in our thinking, have a long term views for land use policies, funding services, business outreach and retention.

Our Comprehensive Plan (2015 to 2037) is current with the recent updates completed. At this time our design regulations are under review and expected to be adopted in early 2017.

Transportation:

With great appreciation to our City staff, I want to acknowledge that over the last 4 years, the City has received \$3.9M in grant revenue for transportation related projects. Our community has greatly benefited from these outside resources.

To support the needs of a growing city, it is imperative that **today** we take a long term view of our transportation needs **tomorrow**. Shortly we will have the results of our 2016 Transportation Study. These results will provide an analytical evaluation and recommendation for improvements. In coming years, it will fall upon the City to provide more resources for transportation improvements than in the past. We must ensure that funds are brought forward to address our transportation needs now. We have been working diligently with WSDOT and other agencies to design, fund and construct these improvements. Though we don't have the traffic study complete at this time, major areas of interest include expansion of the Harvard Road Bridge, peak hour congestion relief along Appleway, Henry Road Interchange and other operational improvements to manage AM/PM peak hour trips. .

Street Maintenance:

It is important that we fund repairs of our existing streets on a continual basis. From snow removal and striping to replacing signs, overlaying trails or repairing drainage structures, this budget includes \$960K dollars for these activities. Over the last several years we have utilized funds from APA, Storm water fees, and utility tax to fund maintenance and operation of our streets.

"The Heights" neighborhood streets are in need of maintenance. We have identified a plan to complete this work over the next 3 years. This budget includes \$175K to begin this work in 2017.

Reconstruction of Liberty Lake Road from Appleway to Country Vista including new traffic signals, protected turning movements, and landscaping for an estimated \$ 1.4 million is scheduled to be bid this year with construction beginning Spring 2017.

Citizen Engagement and Message Board

The model of city accomplishment truly relies on citizen input and feedback. During 2015 and 2016, the Community Center and Pool citizen advisory group proved to be very successful. We will continue using the library newsletter, social media and website subscribers' database to communicate information on our projects to the citizens. The information gathered from these initiatives will provide an opportunity for citizen feedback on the city's priorities.

In 2017 we will complete the design and construction of community message signs to improve communication and advertising of our community events.

Irrigation Systems at Trailhead and Pavillion Park

The irrigation systems at Trailhead Golf Course and Pavillion Park are near or past the life of the systems. This budget includes funding to design for system upgrades to the pumps and main lines in a timely fashion to maintain these greenspaces.

In summary:

The 2017 budget has *conservative revenue* projections and *disciplined expenditures*. Highlights included within are:

- Providing an increase of pedestrian crossing and speed controls
- Identifying work and benefit efficiencies to maximize cost savings
- Hiring a new police officer in 2017
- Fair and Competitive Salary adjustments for all City Employees

The 2017 budget revenue is forecast with the inclusion of waste management contract dollars, a 1% growth in our property tax levy, valuation growth of our community, a corresponding increase in utility tax funds that are targeted at our road infrastructure and new grant funding for capital projects. Our government is proactive in assuring we are sustainable now and into the future as we see our costs increasing by approximately 2% -3% annually.

I would like to thank the City Council for their efforts in working through the issues, opportunities, and challenges facing the city. I also would like to thank all of our city staff who are dedicated to delivering outstanding service to our great community. It truly is a pleasure to serve as your Mayor.

Finally, this City has unity, leadership and a vision to provide a community of which citizens are proud and a place where businesses can grow and flourish. We want to ensure that the City of Liberty Lake remains desirable to all and continues to be "Spokane County's Premier Address!"

Thanks for your support of this community budget,



Mayor Steve Peterson

City of Liberty Lake
City Council Meeting
January 3, 2017

Council's Priorities for 2017

*** BUSINESS SUPPORT & RECRUITMENT**

- Outreach and engage with local businesses, large and small
 - Identify business inhibitors / possible solutions
 - Provide information to improve / expedite permits and applications

*** PARKS, RECREATION, TRAILS & OPEN SPACE**

- Spokane River at Centennial Trail
 - City staff to pursue feasibility to obtain public access
- Liberty Lake Upland Trail Area *
 - Develop design concept of circulating trails and demarcation of adjoining property
- Barefoot in the Park *
 - Recruit event planner, i.e.; Greater Spokane Valley Chamber of Commerce
 - Expand volunteers and include local business participation
- Orchard Park *
 - Design and construct

*** TRANSPORTATION PROJECTS**

- Liberty Lake Shuttle Service
 - Identify options that would provide internal circulation within city limits
- Pedestrian Connectivity and Trails
 - Harvard Road
 - Harvest Parkway
 - Mission Avenue
 - River District
 - Country Vista East and Country Vista West *
 - Safety lighting projects
- Transportation Study Recommendations
 - Appleway and Signal Projects *
 - Harvard Road Overpass Expansion

*** MISCELLANEOUS INITIATIVES**

- Create a policy requiring utilities to be undergrounded for all future projects when feasible
- Public Art
 - Establish a functional Arts Commission
 - Fund on a project-by-project basis
 - Include an Art Market at the Farmers Market
 -

*** MISCELLANEOUS INITIATIVES (continued)**

- Citizen engagement by City Council – Suggested Ideas:
 - Provide increased presence and visibility of City Council Members at a City booth during more events other than Farmers Market
 - Rotate Council Member assignments at the Farmers Market
 - Possibly setting up an “Ask your Council Member” type table in front of local stores
 - Videotaping City Council meetings *
 - Possibly keeping City Hall open later one night a week to allow residents to meet with City Council Members
 - City Council Member attendance at HOA meetings
 - Including and addressing a “Question of the Month” headline in the City’s section of the Splash
 - Consider a part-time Administrative Assistant and Attorney to the City Council
 - Develop a long-term vision for city-owned facilities *

* Included in 2017 Budget

Develop a long-term vision for city-owned facilities - \$100,000
Country Vista East and Country Vista West - \$75,000
Appleway and Signal Projects - \$190,000
Liberty Lake Upland Trail - \$30,000
Barefoot in the Park - \$19,000 (does not include staffing)
Orchard Park - \$2.5 million
Videotaping City Council meetings - \$2,000

City of Liberty Lake



Community Vision Statement

The Liberty Lake community will maintain an environment that preserves and enhances natural surroundings through the harmony of planned architectural design and green space. Our community will achieve its quality of life by creating a safe, friendly environment in which community involvement promotes recreational opportunities and civic pride. Liberty Lake encourages and supports leading-edge technology and a progressive business environment, which ensures a diverse, prosperous and financially secure community.

Mission Statement

Provide services with integrity by developing a partnership with residents and businesses, which focuses on quality of life, environment, and economic vitality.

City of Liberty Lake



Elected Officials

Steve Peterson
Cristella Kaminskas
Shane Brickner
Dan Dunne
Jessica McGuire
Odin Langford
Robert Moore
Hugh Severs

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

Document prepared by:
Katy Allen, City Administrator
RJ Stevenson, Finance Director
Ann Marie Gale, City Treasurer
Ann Swenson, City Clerk
Patricia Prince, Office Assistant

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 (7) members. At least, five (5) members shall reside within the City of Liberty Lake. The terms for the initial Commissioners shall be two (2) one (1) year terms, two (2) two (2) year terms and three (3) three (3) year terms. The initial members and their terms shall be decided by the Mayor and confirmed by the City Council. Subsequent terms shall be for a three (3) year period. Terms shall expire on the thirty-first day of December.

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. The term for each Commissioner shall be six (6) years. The initial members shall be appointed as follows: one (1) for two (2) years; one (1) for four (4) years; and one (1) for six (6) years. In the event a Commissioner shall resign, become disqualified or removed for cause, the newly-appointed member shall complete the unexpired term. Two (2) members shall constitute a quorum. Members shall serve without compensation. The City Council shall budget for the reasonable expenses of the Commission.

Liberty Lake Library Board of Trustees: is authorized to adopt bylaws, rules, and regulations for the guidance of the Board of Trustees and for the use of the Liberty Lake Public 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. The first appointments to the Board of Trustees shall be for a term of one (1), two (2), three (3), four (4) and five (5) years, respectively. Thereafter, a Trustee shall be appointed annually to serve a term of five (5) years. No person shall be appointed to the Board of Trustees for more than two (2) consecutive terms. A Board member after serving two (2) consecutive terms may apply and receive appointment to a vacated seat. No member of the Board of Trustees shall be paid a salary or other compensation for services as trustee.

Liberty Lake Public Arts Commission: is responsible for advising the City Council with respect to all aspects of planning, programming, procurement, installation, operations, and maintenance of public art projects and artworks. The Commission consists of five (5) voting members and will work in conjunction with the Planning Commission on public art projects and proposals to be located in City-owned parks, open space, right-of-ways, or facilities.

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

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 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. Regular terms of office for Liberty Lake Salary Commissioners are four-year staggered terms without compensation. Two members shall be appointed for a period of four years; and one member shall be appointed for two years.

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. Each member shall serve a term of two years, with the exception of persons appointed during their senior year, in which instance such person shall serve a term of one year. Term of office shall run from September 1st to August 31st of each consecutive calendar year.

Liberty Lake Lodging Tax Advisory Committee: is responsible for reviewing and making recommendations on the use of lodging tax funds. There is a 3.3% lodging tax in the City of Liberty Lake and those funds are used for the cost of tourism promotion, acquisition of tourism-related facilities or operations of tourism-related facilities. The Liberty Lake Advisory Committee shall be composed of five members appointed by the Mayor with confirmation by the City Council. Two members of the Committee shall be representatives of businesses required to collect the tax and, at least two 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. Annually, the membership of the Committee shall be reviewed.

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

City of Liberty Lake Planning Commission:

Full Time Members - Voting

Stan Jochim (Community Resident) - **Commission Chair (2016 / 2017)**

Term Expiration: 12/31/2018

Jeff Sitton (City Resident) - **Commission Vice-Chair (2016 / 2017)**

Term Expiration: 12/31/2016

Gary W. Green (City Resident)

Term Expiration: 12/31/2018

Larry Laux (City Resident)

Term Expiration: 12/31/2017

Charles Matthews (City Resident)

Term Expiration: 12/31/2017

Jared Von Tobel (City Resident)

Term Expiration: 12/31/2018

Lynn Diddens (City Resident)

Term Expiration: 12/31/2017

Adjunct Member(s) - Non Voting

Jesse Fox (City Resident) #1

Term Expiration: 12/31/2018

Richard Siler (City Resident) #2

Term Expiration: 12/31/2016

Liberty Lake Library Board of Trustees:

Carol Johns

Term Expiration: 2018

Linda Dockrey

Term Expiration: 2016

Lu Embry

Term Expiration: 2017

Pat Lutzenberger

Term Expiration: 2018

Tricia Morgan

Term Expiration: 2019

Liberty Lake Lodging Tax Advisory Committee:

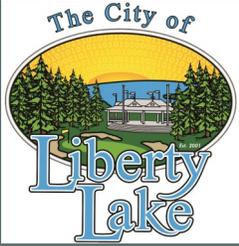
Mayor Steve Peterson
City of Liberty Lake

Fawna Bodi
Best Western

Jason Fierst
Quality Inn

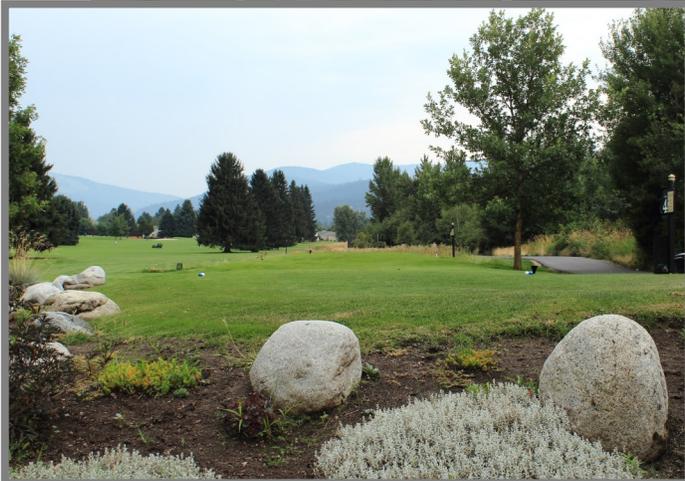
Phil Champlin
Spokane Valley HUB

Jeanette Nall
Liberty Lake Community Theatre



BUDGET GUIDE

2017



Budget Process

Purpose

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

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

Process

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

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

As mandated by RCW 35.33, the Mayor is required to submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is presented to the City Council in October/November. The Council makes its adjustments to the preliminary budget and adopts by ordinance a final balanced budget no later than December 31. The final budget as adopted is published, distributed, and made available to the public.

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

Basis of Accounting and Budgeting

Basis of Presentation: Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. For 2017, the City will use twenty-three (23) 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 claims.

Basis of Accounting

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

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

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

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

Budgets and Budgetary Accounting

The City adopts annual appropriated budgets for the following funds:

General, Streets, Tourism Promotion, Tourism Promotion Area, Restricted Reserve, LTGO Redemption Note (1.8), City LL Land LTGO Bond, REET 1 Capital Projects, REET 2 Special Capital Projects, Street Capital Projects, Harvard Road Mitigation, Municipal Library Capital, Police Capital, Stormwater Utility, Aquifer Protection Area, Golf Course, and Unemployment.

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

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

Financial Policies

Adoption of Policies

The City Council adopted a comprehensive set of Financial Management Policies on June 18, 2002 and amended the Financial Management Policies on June 21, 2016. 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 City of Liberty Lake is accountable to its citizens for the use of public dollars. Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

Reserve Fund Policy

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

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

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

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

Cash Management and Investment Policy

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

- The City's idle cash will be invested on a continuous basis in accordance with the City's adopted investment policies (see Resolution 02-046 defining the City's formal investment policy).
- The City will invest all funds (in excess of current requirements) based upon the following order of priority: 1) Safety; 2) Liquidity; and 3) Return on Investment.
- Investments shall not be made for the purposes of speculation.
- The City is prohibited from investing in derivative financial instruments.

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

1. Nonnegotiable certificates of deposit and other collateralized evidence of deposits with qualified public depositories.
2. United States bonds and certificates of indebtedness.
3. Bonds or warrants of the State of Washington.

4. State of Washington Local Government Investment Pool.
 5. Its own bonds or warrants of a local improvement district which are with the protection of the local improvement guaranty fund law.
- Proper security measures will be taken to safeguard investments. The City's designated banking institution will provide adequate collateral to insure City funds.
 - It is the policy of the City to diversify the investment portfolio to the extent necessary to maximize the return on investment while minimizing the risk of loss and to retain sufficient liquidity to meet cash flow obligations.
 - To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than four years from the date of purchase.
 - An analysis of the City's cash position will be prepared at regular intervals throughout the fiscal year.
 - Administrative Services will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments. Securities will be bought and sold to obtain market yield through both transaction gains and interest earnings when the option is available.
 - The City Treasurer is the Investment Officer of the city and is authorized to invest city funds in accordance with Resolution No. 02-046. The City Treasurer may buy and sell investments between funds to meet monthly cash flow requirements. Earned interest on investments shall be credited to the fund holding ownership of the investment at the time the interest is earned.
 - The City Treasurer shall submit a monthly report of investment holdings to the Mayor and the Finance Committee. The City Council will be provided with quarterly reports on the City's investment strategy and performance.
 - Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.
 - The City of Liberty Lake will select its official banking institution through a formal bidding process in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available.

Purchasing Policy

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

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

General Revenue Policies

1. The City will strive to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.
2. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic activities, revenue estimates provided to the City Council shall be conservative.
3. The City will estimate its annual revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.
4. Administrative Services will project revenues for the next four years and will update this projection annually. Administrative Services will annually review and make available to the Finance Committee an analysis of each potential major revenue source.
5. The City will charge user fees for various services when it is appropriate and permitted by law. Unless set by RCW, user fees and charges will be established and maintained at the discretion of the City Council. It is the policy of the City Council that fees will generally be set at a level related to the cost of providing the services. The City will review user fees at least every three years to adjust for the effects of inflation and other factors as appropriate.
6. The City will set fees and user charges for each enterprise fund, such as the Golf Course, at a level that fully supports the total direct and indirect cost of the activity. The proposed rates shall also take into account debt service coverage commitments made by the City for the particular enterprise fund.

General Expenditure Policies

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

1. Expenditures approved by the City Council define the City's spending limits for the upcoming fiscal year. The City will maintain an operating philosophy of cost control and responsible financial management.
2. Budgeted annual expenditures will be maintained within the limitations of annual revenues.
3. The City will maintain expenditure categories according to state statute and administrative regulation.
4. Services will parallel and adjust to the City's inelastic revenue sources in order to maintain the highest level of service. During periods of economic upturn, long-term expansion of core services will be limited to the anticipated increase of those sources.
5. The City will take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, or fee increases. The City Council may approve a short-term interfund loan or use of one-time revenue sources to address temporary gaps in cash flow, although this will be avoided if possible.
6. Long-term debt or bond financing shall not be used to finance current operating expenditures.
7. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency tools to maximize productivity. The City will hire additional staff only after the need for such positions has been demonstrated and documented.
8. All compensation planning and collective bargaining will focus on the total cost of compensation which includes direct salary, health care benefits, retirement contributions, and other benefits which are a cost to the City.
9. Periodic comparisons of service delivery will be made to ensure that quality services are provided to the citizens of Liberty Lake at the most competitive and economical cost. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery where appropriate. Programs that are determined to be inefficient and/or ineffective by the Mayor shall be reduced in scope or eliminated.

Financial Communication

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

**ORDINANCE NO. 235
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017, 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, 2017 and ending December 31, 2017.

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

WHEREAS, notice was posted and published on October 21, 2016 and October 28, 2016 that the City Council of the City of Liberty Lake would meet and receive public comment in the City Council chambers prior to the adoption of the budget;

WHEREAS, the attached 2017 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 2017 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 \$16,099,990 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 2017 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 2017 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 Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

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

sentence, clause or phrase of this Ordinance.

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

PASSED by the City Council this _____ day of _____, 2016.

Mayor, Steve Peterson

ATTEST:

City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication: _____

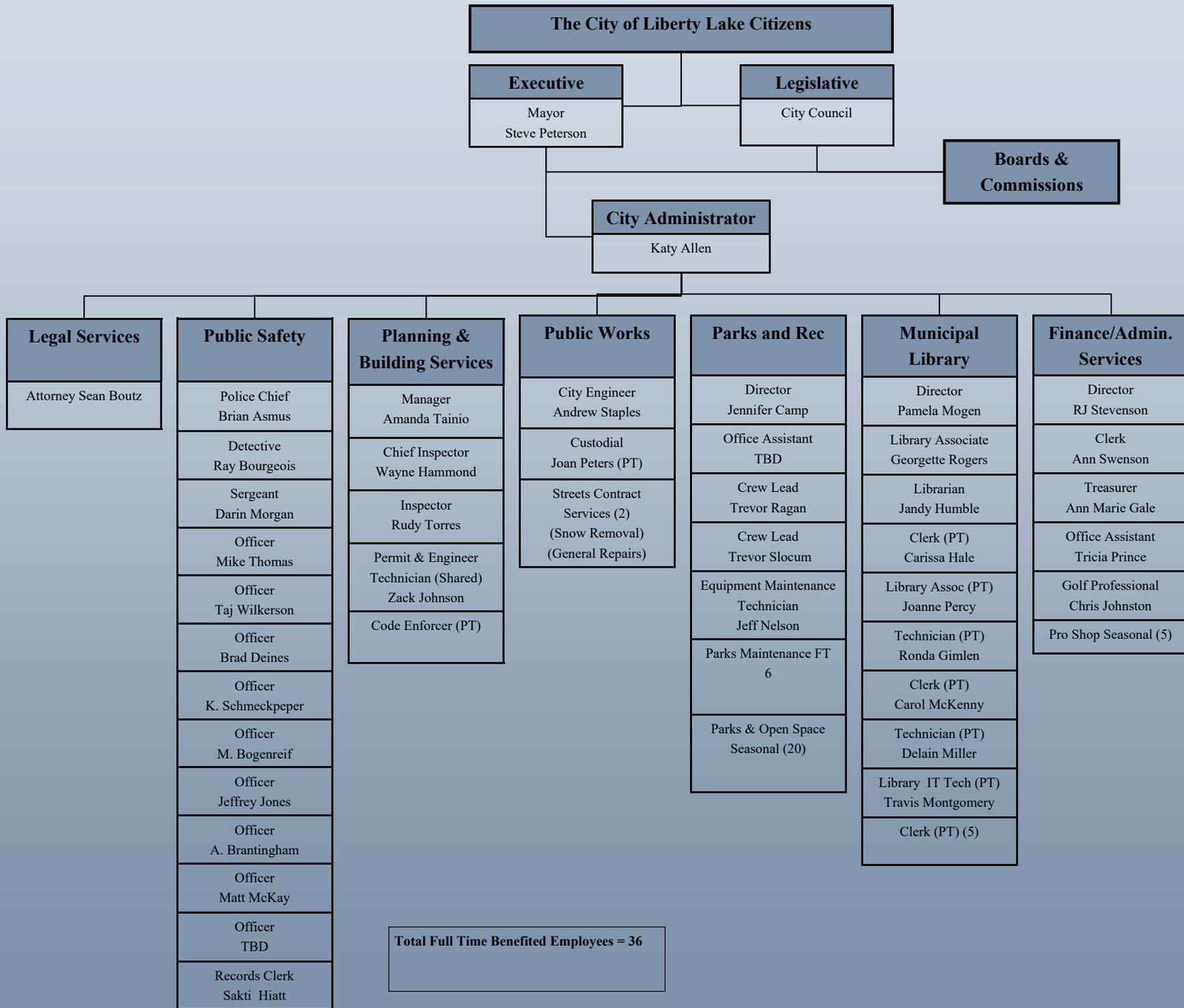
Effective Date: _____

**City of Liberty Lake
2017 Budget Summary By Fund**

FUND	Page #(s)	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	P. 35-56	\$ 3,800,375	\$ 6,253,864	\$ 6,972,099	\$ 3,082,140
Street Fund (Fund 110)	P. 58	168,790	1,159,238	1,122,530	205,498
Tourism Promotion Fund	P. 61	7,990	58,590	63,500	3,080
Tourism Promotion Capital Fund	P. 62	30,000	45,100	-	75,100
Tourism Promotion Area (TPA)	P. 63	-	65,045	65,045	-
Restricted Reserve	P. 64	1,228,100	3,500	100	1,231,500
LTGO Redemption Note (1.8)	P. 65	-	125,234	125,234	-
City Land LTGO Bond Fund	P. 66	-	161,521	161,521	-
REET 1 Capital Projects Fund	P. 67	549,000	251,000	800,000	-
REET 2 Capital Projects Fund	P. 69	749,000	251,000	800,000	200,000
Street Capital Projects Fund	P. 71	500,000	1,800,500	1,924,000	376,500
Orchard Park Capital Fund	P. 73	-	2,500,000	2,500,000	-
Harvard Road Mitigation Fund	P. 74	363,000	141,000	360,000	144,000
Library Capital Fund	P. 76	75,000	15,048	-	90,048
Police Capital Fund	P. 78	50	50,075	50,000	125
Municipal Facilities Fund Master Plan	P. 77	-	350,000	100,000	250,000
Community Messaging Fund	P. 79	100,000	100	100,000	100
Underground Utility Fund	P. 80	25,000	25,000	-	50,000
Building Contingency Fund	P. 81	79,969	45,031	125,000	-
Stormwater Utility Fund	P. 82	200,000	65,800	126,400	139,400
Aquifer Protection Fund	P. 84	140,100	45,100	62,400	122,800
Golf Operations Fund	P. 86	150,400	519,115	612,161	57,354
Unemployment Fund	P. 89	-	30,000	30,000	-
		\$ 8,166,774	\$ 13,960,861	\$ 16,099,990	\$ 6,027,645

**CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2017**

JOB TITLE	Time (FT) Part Time (PT)	# of Employ ees	CURRENT RANGE	2017 PROPOSED CHANGES	Salary ranges except for Police has been increased by 2% for 2017
<u>Section 2. EXECUTIVE</u>					
City Administrator	FT	1	\$115,340 - \$129,891	\$117,647 - \$132,490	
<u>Section 3. ADMIN & FINANCE</u>					
Finance Director	FT	1	\$84499-\$95160	\$86,190 - \$97,063	
City Treasurer	FT	1	\$52751-\$59426	\$53,809 - \$60,611	
City Clerk	FT	1	\$52751-\$59426	\$53,809 - \$60,611	
Office Assistant	FT	1	\$35756-\$40248	\$36,462 - \$41,059	
<u>Section 4. POLICE</u>					
Chief of Police	FT	1	\$87332-98389	\$89,078 - \$100,317	
Police Records Clerk	FT	1	\$39117-\$44055	\$39,915 - \$44,949	
Police Officer	FT	8	\$56614-\$73224	\$51,624 - \$73,267	New Officer
Police Sergeant	FT	2	\$73807-\$83117	\$76,939 - \$83,290	Promote Officer in 2017
Police Detective	FT	1	\$76594-\$86249	\$76594-\$86249	
<u>Section 5. PARKS & RECREATION</u>					
Golf Professional	FT	1	\$50273-\$57138	\$52,766 - \$59,423	
Parks & Recreation Director	FT	1	\$64,560-\$72,706	\$65,852 - \$74,160	
Crew Lead	FT	2	\$30314-\$34133	\$37,086 - \$41,766	
Office Assistant	FT	1		\$36,462 - \$41,059	New Position part time to full time
Park Maintenance Full Time	FT	6		\$31,990 - \$36,025	Add health benefits for year round staff
Park Maintenance Seasonal	PT	NA	\$9.66 - \$10.88 per hour	\$11.00 - \$12.38 per hour	
Park Maintenance Seasonal - Experienced	PT	NA	\$10.99 - \$12.37 per hour	Combine with Park Maintenance Seasonal	
Park Maintenance Specialized	PT	NA	\$13.13- \$14.78 per hour	\$13.39 - \$15.08 per hour	
Park/Golf Maintenance - Foreman	PT	NA	\$15.08 - \$16.98 per hour	\$15.38 - \$17.32 per hour	
Golf Specialized	PT	NA	\$13.13- \$14.78 per hour	\$13.39 - \$15.08 per hour	
<u>Section 6. PLANNING & BUILDING SERVICES</u>					
Building Inspector	FT	1	\$46785-\$52707	\$47,715 - \$53,768	
Building Inspector - Temporary	PT	1		\$22.94 - \$25.85	Based on Permit Volume
Chief Building Inspector	FT	1	\$58276-\$65624	\$59,446 - \$66,934	
Planning & Building Services Manager	FT	1	\$63000-\$70948	\$64,260 - \$72,367	
Permit Technician	FT	1	\$35401-\$39873	\$36,109 - \$40,664	
Code Enforcement	PT			\$22.94 - \$25.85 per hour	
<u>Section 7. LIBRARY</u>					
Director of Library Services	FT	1	\$64561-\$72706	\$65,852 - \$74,160	
Librarian	FT	1	\$40643-\$45760	\$41,456 - \$46,675	
Library Clerk	PT	6	\$12.08-\$13.61 per hour	\$12.32 - \$13.88	
Library Technician I	PT	2	\$13.36-\$15.05 per hour	\$13.63 - \$15.35	
Library Associate	FT	1	\$34,320 - \$38,646	\$35,006 - \$39,416	
Library Associate	PT	3	\$16.50 - \$18.58	\$16.83 - \$18.95 per hour	
<u>Section 8. PUBLIC WORKS</u>					
City Engineer	FT	1	\$77876-\$87702	\$79,434 - \$89,456	
Crew Supervisor/Equipment Maint Tech	FT	1	\$44573-\$50149	\$45,427 - \$51,147	
<u>Section 9. FACILITIES</u>					
Custodian	PT	1	\$10.77 - \$12.13 per hour	\$11.00 - \$12.37 per hour	



Total Full Time Benefited Employees = 36

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
RESOLUTION NO. 16-219**

**A RESOLUTION 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, 2017 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 2017 current expense budget of the City;

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

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

WHEREAS, the population of the City of Liberty Lake is 9.325;

WHEREAS, RCW 84.52.020 requires the City Council on or before the 30th day of November to certify budget estimates to the Clerk of the Spokane County Board of Commissioners including amounts to be raised by taxing property in the City;

WHEREAS, the City Council pursuant to notice has held a public hearing on the proposed budget estimates for 2016 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2017 budget and the related financial requirements the City Council desires to impose an ad valorem property tax as permitted by State law.

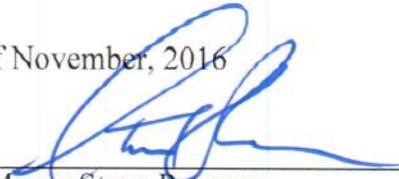
NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, do resolve as follows:

Section 1. 2017 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 2016 amount of \$21,634.00 which is 1% for the year commencing January 1, 2017, 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 Resolution 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 2017 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 Resolution, as well as, the budget estimates adopted by the City Council in order to provide for and direct that the taxes levied herein shall be collected and paid to the City Clerk 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 1st day of November, 2016



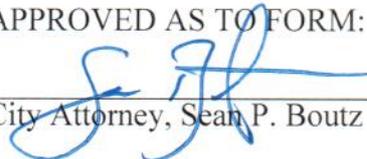
Mayor Steve Peterson

ATTEST:



City Clerk, Ann Swenson

APPROVED AS TO FORM:



City Attorney, Sean P. Boutz

* * * * *

CERTIFICATION

I, Ann Swenson, the undersigned City Clerk of the City of Liberty Lake, of Spokane County, Washington, HEREBY CERTIFY that the foregoing Resolution is a full, true and correct copy of Resolution No. 16-219 duly adopted at a regular meeting of the City Council of said City, duly and regularly held at the regular meeting place thereof on November 1, 2016 of which meeting all members of said City Council had due notice and at which a majority thereof were present; and that at said meeting said Resolution No. 16-219 was adopted by the following vote: 4-2.

AYES, and in favor thereof: Mayor Pro Tem Brickner, Council Members Dunne, Langford, and Severs.

NAYS: Council Members McGuire and Moore.

ABSENT: Council Members Kaminskas.

ASTAINED: None.

CITY OF LIBERTY LAKE



CITY CLERK

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

	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted
001 General Fund				
310 Taxes	\$ 4,772,552	\$ 4,844,418	\$ 4,617,931	\$ 5,245,931
320 Licenses & Permits	597,866	636,213	458,000	569,000
330 Intergovernmental	159,115	173,288	195,479	196,433
340 Charges for Services	117,331	170,411	61,920	99,800
350 Fines and Forfeitures	49,970	52,842	55,650	56,150
360 Miscellaneous Revenue	41,791	49,781	24,550	25,450
380 Non-Revenue	65,326	61,059	68,550	61,100
390 Operational Transfers	35,123	5,000	-	-
Total of General Fund	\$ 5,839,074	\$ 5,993,010	\$ 5,482,080	\$ 6,253,864

	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted
All Other Funds				
110 Street Fund	\$ 996,575	\$ 1,034,723	\$ 970,155	\$ 1,159,238
115 Tourism Promotion Fund	50,931	53,106	50,070	58,590
116 Tourism Promotion Capital Fund	-	-	-	45,100
117 Tourism Promotion Area (TPA)	58,950	57,681	60,030	65,045
120 Restricted Reserve	3,714	12,310	3,500	3,500
212 LTGO Redemption Note (1.8)	168,047	168,097	168,113	125,234
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
310 Capital Projects Fund	353,364	251,885	200,500	251,000
311 Special Capital Projects Fund	349,922	251,964	200,500	251,000
312 Street Capital Projects Fund	453,751	1,305,944	2,442,500	1,800,500
314 Orchard Park Capital Fund	-	-	-	2,500,000
320 Harvard Road Mitigation Fund	60,280	209,508	67,202	141,000
330 Library Capital Fund	25,557	28,064	14,570	15,048
331 Municipal Facilities Fund Master Plan	-	-	-	350,000
334 Police Capital Fund	99	92	75	50,075
335 Community Messaging Fund	-	-	-	100
336 Underground Utility Fund	-	-	-	25,000
337 Building Contingency Fund	-	-	-	45,031
410 Stormwater Utility Fund	62,734	65,398	62,300	65,800
411 Aquifer Protection Fund	48,110	52,111	45,100	45,100
420 Golf Operations Fund	556,453	581,008	495,665	519,115
501 Unemployment Fund	3,167	14,852	30,000	30,000
Total Revenues for All Other Funds	\$ 3,353,173	\$ 4,248,263	\$ 4,971,801	\$ 7,706,997

GRAND TOTAL FOR ALL FUNDS **\$ 9,192,247** **\$ 10,241,272** **\$ 10,453,881** **\$ 13,960,861**

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

	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted
001 General Fund				
511 Legislative	\$ 53,943	\$ 60,765	\$ 169,562	\$ 97,317
513 Executive	237,269	233,113	247,277	262,373
514 Finance	652,783	758,199	959,954	738,073
515 Legal	60,000	60,000	66,000	66,000
519 Central Services	1,186,015	781,061	841,639	1,207,545
521 Law Enforcement	1,816,073	1,915,512	2,092,934	2,193,515
558 Community Development	362,799	400,863	482,998	490,561
572 Library	414,962	425,154	458,782	476,582
576 Parks & Recreation	788,697	970,226	1,539,193	1,379,773
580 Non Expenditures	65,493	60,163	69,160	60,360
Total of General Fund	\$ 5,638,033	\$ 5,665,056	\$ 6,927,499	\$ 6,972,099
	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted
All Other Funds				
110 Street Fund	\$ 994,994	\$ 922,468	\$ 1,026,204	\$ 1,122,530
115 Tourism Promotion Fund	73,000	79,000	65,000	63,500
116 Tourism Promotion Capital Fund	-	-	-	-
117 Tourism Promotion Area (TPA)	50,010	54,255	85,030	65,045
120 Restricted Reserve	-	-	100	100
212 LTGO Redemption Note (1.8)	168,047	168,097	168,113	125,234
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
310 Capital Projects Fund	867,596	255,123	100,000	800,000
311 Special Capital Projects Fund	618,444	294,815	-	800,000
312 Street Capital Projects Fund	101,619	1,880,878	2,382,000	1,924,000
314 Orchard Park Capital Fund	-	-	-	2,500,000
320 Harvard Road Mitigation Fund	27,500	50,000	185,000	360,000
330 Library Capital Fund	54,862	30,200	-	-
331 Municipal Facilities Fund Master Plan	-	-	-	100,000
334 Police Capital Fund	59,630	63,000	-	50,000
335 Community Messaging Fund	-	-	-	100,000
336 Underground Utility Fund	-	-	-	-
337 Building Contingency Fund	-	-	-	125,000
410 Stormwater Utility Fund	48,569	93,440	97,400	126,400
411 Aquifer Protection Fund	31,000	50,000	62,400	62,400
420 Golf Operations Fund	617,936	488,753	659,997	612,161
501 Unemployment Fund	3,167	14,852	30,000	30,000
Total Expenditures for All Other Funds	\$ 3,877,894	\$ 4,606,403	\$ 5,022,765	\$ 9,127,891
GRAND TOTAL FOR ALL FUNDS	\$ 9,515,927	\$ 10,271,459	\$ 11,950,264	\$ 16,099,990

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

	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted
001 General Fund				
310 Taxes	\$ 4,772,552	\$ 4,844,418	\$ 4,617,931	\$ 5,245,931
320 Licenses & Permits	597,866	636,213	458,000	569,000
330 Intergovernmental	159,115	173,288	195,479	196,433
340 Charges for Services	117,331	170,411	61,920	99,800
350 Fines and Forfeitures	49,970	52,842	55,650	56,150
360 Miscellaneous Revenue	41,791	49,781	24,550	25,450
380 Non-Revenue	65,326	61,059	68,550	61,100
390 Operational Transfers	35,123	5,000	-	-
Total of General Fund	\$ 5,839,074	\$ 5,993,010	\$ 5,482,080	\$ 6,253,864

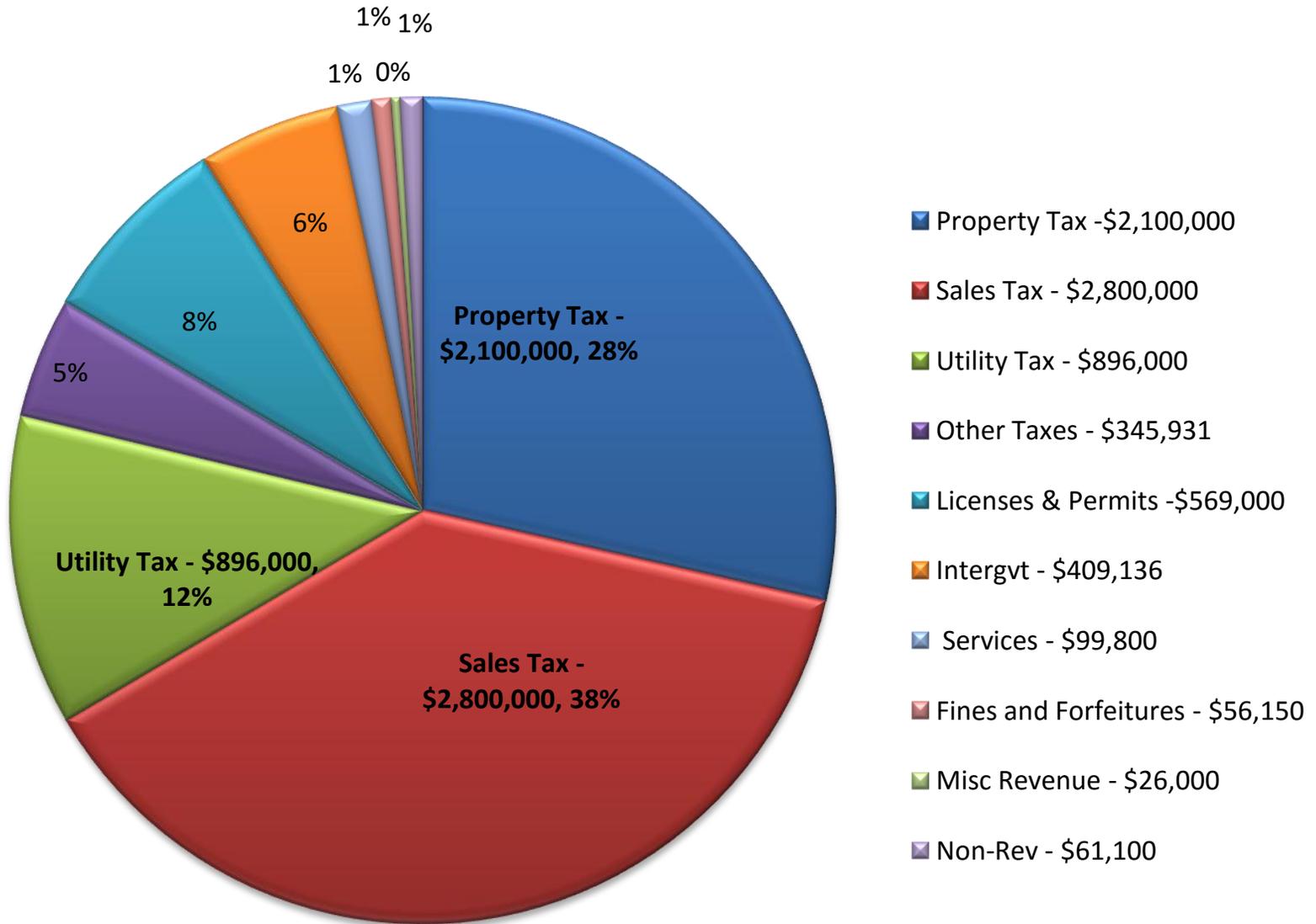
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330 Library Capital Fund	25,557	28,064	14,570	15,048
331 Municipal Facilities Fund Master Plan	-	-	-	350,000
334 Police Capital Fund	99	92	75	50,075
335 Community Messaging Fund	-	-	-	100
336 Underground Utility Fund	-	-	-	25,000
337 Building Contingency Fund	-	-	-	45,031
410 Stormwater Utility Fund	62,734	65,398	62,300	65,800
411 Aquifer Protection Fund	48,110	52,111	45,100	45,100
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Total Revenues for All Other Funds	\$ 3,353,173	\$ 4,248,263	\$ 4,971,801	\$ 7,706,997

GRAND TOTAL FOR ALL FUNDS **\$ 9,192,247** **\$ 10,241,272** **\$ 10,453,881** **\$ 13,960,861**

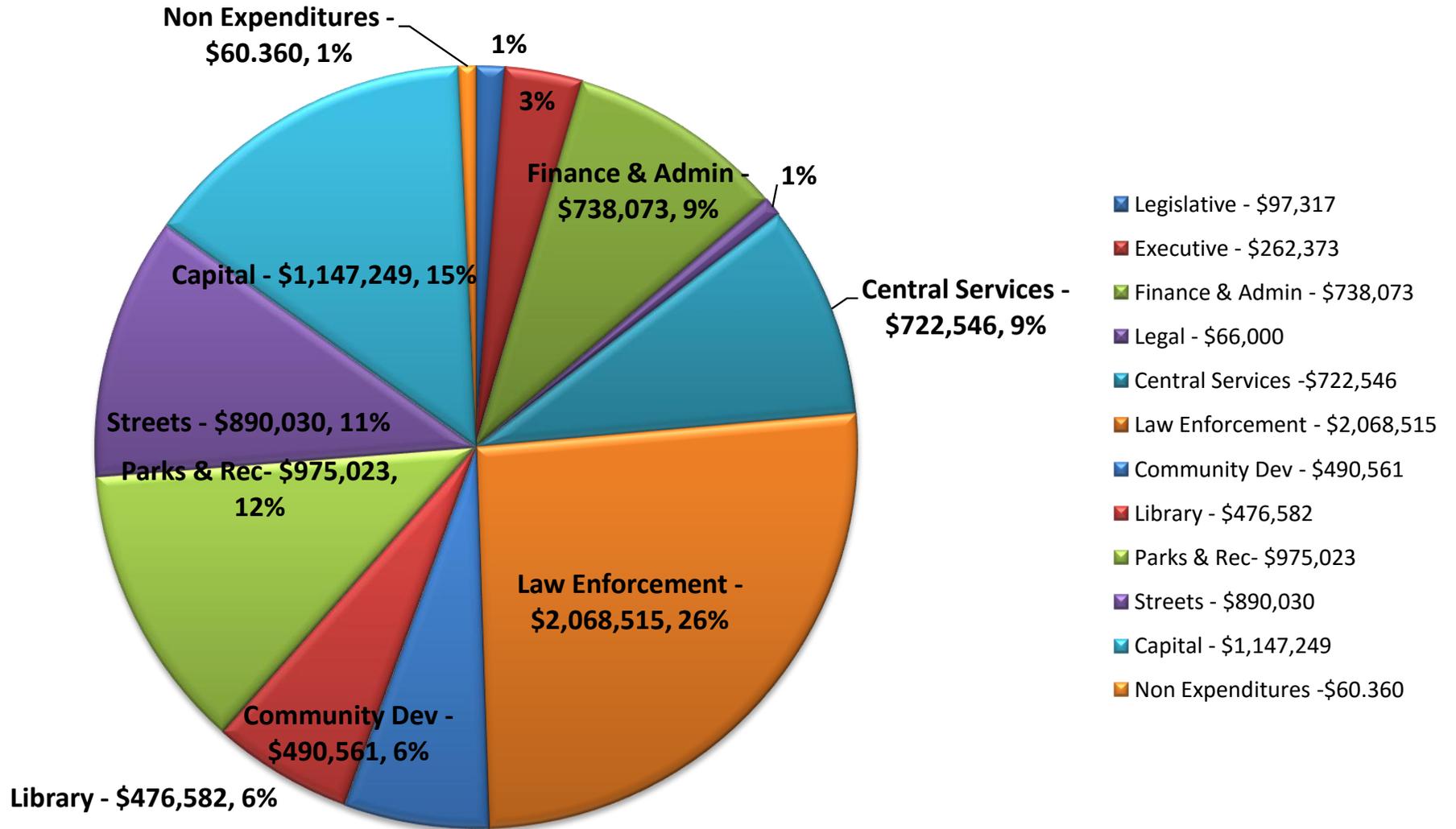
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514 Finance	652,783	758,199	959,954	738,073
515 Legal	60,000	60,000	66,000	66,000
519 Central Services	1,186,015	781,061	841,639	1,207,545
521 Law Enforcement	1,816,073	1,915,512	2,092,934	2,193,515
558 Community Development	362,799	400,863	482,998	490,561
572 Library	414,962	425,154	458,782	476,582
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	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted
All Other Funds				
110 Street Fund	\$ 994,994	\$ 922,468	\$ 1,026,204	\$ 1,122,530
115 Tourism Promotion Fund	73,000	79,000	65,000	63,500
116 Tourism Promotion Capital Fund	-	-	-	-
117 Tourism Promotion Area (TPA)	50,010	54,255	85,030	65,045
120 Restricted Reserve	-	-	100	100
212 LTGO Redemption Note (1.8)	168,047	168,097	168,113	125,234
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
310 Capital Projects Fund	867,596	255,123	100,000	800,000
311 Special Capital Projects Fund	618,444	294,815	-	800,000
312 Street Capital Projects Fund	101,619	1,880,878	2,382,000	1,924,000
314 Orchard Park Capital Fund	-	-	-	2,500,000
320 Harvard Road Mitigation Fund	27,500	50,000	185,000	360,000
330 Library Capital Fund	54,862	30,200	-	-
331 Municipal Facilities Fund Master Plan	-	-	-	100,000
334 Police Capital Fund	59,630	63,000	-	50,000
335 Community Messaging Fund	-	-	-	100,000
336 Underground Utility Fund	-	-	-	-
337 Building Contingency Fund	-	-	-	125,000
410 Stormwater Utility Fund	48,569	93,440	97,400	126,400
411 Aquifer Protection Fund	31,000	50,000	62,400	62,400
420 Golf Operations Fund	617,936	488,753	659,997	612,161
501 Unemployment Fund	3,167	14,852	30,000	30,000
Total Expenditures for All Other Funds	\$ 3,877,894	\$ 4,606,403	\$ 5,022,765	\$ 9,127,891
GRAND TOTAL FOR ALL FUNDS	\$ 9,515,927	\$ 10,271,459	\$ 11,950,264	\$ 16,099,990

2017 Adopted Operating Revenue \$7,363,102

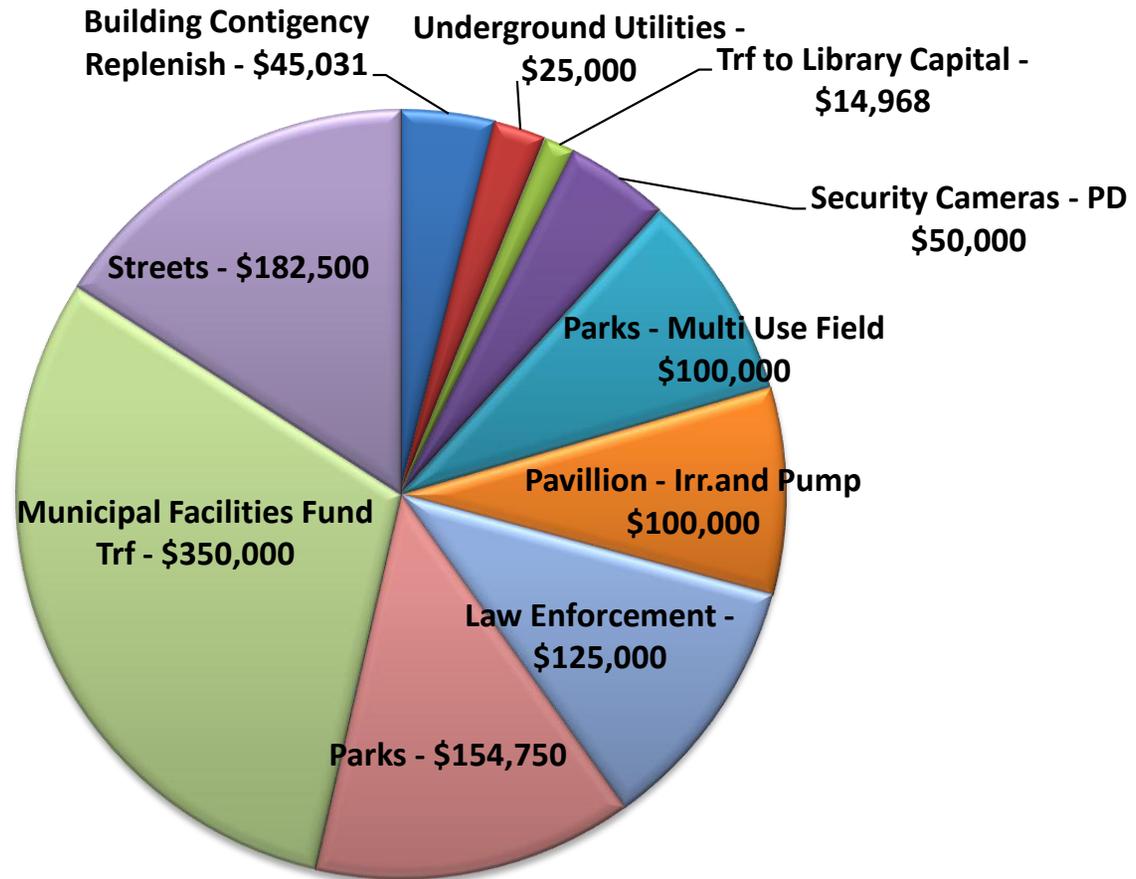


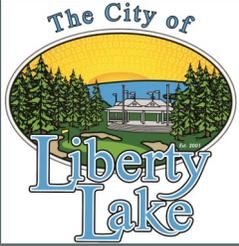
2017 General/Streets Adopted Expenditures \$7,994,629



2017 General Fund Capital Breakdown

\$1,147,249





GENERAL FUND

2017



**Legislative
General Fund 001**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 33,200	\$ 33,600	\$ 33,600	\$ 33,600	0%
Benefits	\$ 2,723	\$ 2,762	\$ 2,762	\$ 2,717	-2%
Supplies	\$ 1,728	\$ 775	\$ 2,000	\$ 5,000	150%
Services & Charges	\$ 7,406	\$ 10,205	\$ 115,200	\$ 42,500	-63%
Intergovernmental	\$ 8,886	\$ 12,714	\$ 16,000	\$ 13,500	-16%
Capital Outlay	\$ -	\$ 709	\$ -	\$ -	#
Legislative Total	\$ 53,943	\$ 60,765	\$ 169,562	\$ 97,317	- -43%

Legislative costs are expenditures associated with City Council activities.

Notes

Services & Charges

2016 Budget included \$100K for Community Messaging which is now in Fund 335 - Community Messaging

Services & Charges

2017 includes \$25K for Council Advisory services.

CITY OF LIBERTY LAKE
DEPARTMENT: LEGISLATIVE
FUND: General Fund
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
511 60 10 00	Legislative-Salaries & Wages	33,200.00	33,600.00	33,600.00	33,600.00	
511 60 20 01	Legislative-Social Security & Medicare	2,539.80	2,570.40	2,571.00	2,571.00	
511 60 23 02	Legislative-Labor & Industries	182.72	191.52	191.00	146.00	
511 60 31 00	Legislative-Office & Operating Supplies	1,728.02	774.67	2,000.00	5,000.00	Includes new computer devices for City Council
511 30 41 00	Legal Notices	5,108.90	1,769.99	4,700.00	4,500.00	Valley Herald Legal Notices
511 60 41 00	Legislative - Professional Services	597.37	746.40	100,000.00	-	created new fund for 2016 Community Messaging
511 60 41 01	Legislative - Council Advisory Services				25,000.00	
511 60 43 00	Legislative Travel-Lodging,Meals,Mileage	-	1,046.30	2,500.00	6,000.00	AWC annual conference is in Vancouver for 2017.
511 60 49 00	Legislative-Dues,Subscriptions,Mbrsh	1,700.00	6,642.00	8,000.00	7,000.00	AWC annual membership \$6K. Conferences.
511 60 51 00	Election Costs	8,886.32	12,713.95	16,000.00	13,500.00	Estimated Election Costs
594 11 64 00	Legislative-Furniture,Computers&Equip	-	709.44	-	-	
	Total	53,943.13	60,764.67	169,562.00	97,317.00	

**Executive
General Fund 001**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 135,000	\$ 139,848	\$ 142,345	\$ 147,490	4%
Benefits	35,638	36,367	37,727	39,183	4%
Supplies	1,510	2,230	3,000	2,500	-17%
Services & Charges	65,121	54,162	63,705	72,700	14%
Capital Outlay	-	507	500	500	0%
Executive Total	<u>\$ 237,269</u>	<u>\$ 233,113</u>	<u>\$ 247,277</u>	<u>\$ 262,373</u>	<u>6%</u>

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

Notes

Services & Charges

Includes economic development services thru GSI (\$20K) and Valley Chamber (\$10K). Also includes \$14K for The Splash Lookout monthly article.

CITY OF LIBERTY LAKE
DEPARTMENT: EXECUTIVE
FUND: General Fund
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
513 10 10 01	Mayor-Salaries & Wages	15,000.00	15,000.00	15,000.00	15,000.00	
513 10 10 02	City Administrator-Salaries & Wages	120,000.00	124,848.00	127,345.00	132,490.00	
513 10 20 01	Executive-Social Security & Medicare	2,868.10	2,972.77	2,995.00	3,069.00	
513 10 21 05	City Administrator Retirement	15,300.00	15,918.12	16,237.00	16,893.00	
513 10 22 04	City Administrator Medical/Life/LTD	16,315.76	16,396.50	17,284.00	18,013.00	
513 10 23 02	Executive-Labor & Industries	353.94	279.21	411.00	408.00	
513 10 28 00	HRA VEBA-City Administrator	800.00	800.00	800.00	800.00	
513 10 31 00	Executive-Office & Operating Supplies	1,230.73	2,120.14	2,000.00	2,000.00	General Supplies.
513 10 31 01	Executive-Event & Meeting Expenses	279.48	92.41	1,000.00	500.00	
513 10 32 00	Fuel Consumed	-	17.81	-	-	
513 10 41 00	Executive-Professional Services	21,919.55	9,940.97	20,000.00	11,000.00	In past years, was used for Solid Waste research, roof at Library/PD.
513 10 42 00	Executive - Communications	1,150.00	1,200.00	1,200.00	1,200.00	Cell Phone
513 10 43 00	Executive Travel-Lodging,Meals,Mileage	6,035.76	6,701.37	5,655.00	7,000.00	Mileage, AWC Conference.
513 10 49 00	Dues,Subscriptions,Mbrships	8,415.58	4,075.00	6,850.00	6,500.00	SRTC, AWC Membership, conferences.
558 70 41 00	Econ. Dev. - Advertising	-	4,594.40	1,500.00	17,000.00	Lookout in The Splash and Yearly Calendar with Perdoit.
558 70 49 00	Econ. Dev. - Dues/memberships	27,600.00	27,650.00	28,500.00	30,000.00	Valley Chamber \$10K. GSI \$20K.
594 13 64 00	Executive-Furniture,Computers&Equip	-	506.50	500.00	500.00	
Total		237,268.90	233,113.20	247,277.00	262,373.00	

**Administrative Services/Central Services
General Fund 001**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 272,558	\$ 276,533	\$ 281,748	\$ 291,188	3%
Benefits	113,627	123,107	127,106	131,985	4%
Supplies	11,657	16,518	13,100	15,100	15%
Services & Charges	167,660	293,251	406,000	298,300	-27%
Capital Outlay	87,281	48,790	132,000	1,500	-99%
Administrative Services Total	\$ 652,783	\$ 758,199	\$ 959,954	\$ 738,073	-23%

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

Notes

Services & Charges

2016 Budget included \$125K for Town Square.

Capital Outlay

2016 Budget included \$125K for Building Cont now in Fund 337

CITY OF LIBERTY LAKE
DEPARTMENT: FINANCE AND ADMINISTRATIVE SERVICES, CENTRAL SERVICES
FUND: General Fund
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
514 22 10 00	Treasurer	55,128.74	56,242.61	58,261.00	60,612.00	
514 22 10 01	Treasurer Overtime	-	10.10	100.00	200.00	
514 23 10 06	Salaries & Wages-Administrative Services	183,974.08	186,941.17	190,217.00	195,947.00	
514 23 10 09	Overtime	180.54	20.19	100.00	300.00	
518 30 10 00	Salaries & Wages-Janitorial/Building Servi	33,274.62	33,118.60	33,070.00	34,129.00	
518 30 10 01	Overtime-Janitorial/Building Services	-	199.84	-	-	
518 30 10 02	Salaries & Wages-Town Square Project	-	-	-	-	
514 22 20 01	Treasurer -Medicare	774.78	790.32	847.00	882.00	
514 22 21 05	Retirement-Treasurer	7,028.92	7,171.85	7,441.00	7,754.00	
514 22 22 04	Medical/Life/LTD Treasurer	15,925.49	16,216.00	16,847.00	17,559.00	
514 22 23 02	Labor & Industries Treasurer	255.68	207.79	243.00	241.00	
514 22 28 05	HRA VEBA Treasurer	800.00	800.00	800.00	800.00	
514 23 20 01	Medicare-Administrative Services	2,647.61	2,689.95	2,760.00	2,846.00	
514 23 21 05	Retirement	23,454.20	23,831.11	24,266.00	25,022.00	
514 23 22 04	Medical/Life/LTD-Administrative Services	51,452.72	60,513.43	62,716.00	65,296.00	
514 23 23 02	Labor & Industries-Administrative Services	811.14	636.51	727.00	723.00	
514 23 28 06	HRA VEBA	2,400.00	2,400.00	2,400.00	2,400.00	
518 30 20 01	Social Security & Medicare-Janitorial/Build	2,545.50	2,548.86	2,530.00	2,611.00	
518 30 21 05	Retirement-Janitorial/Building Services	3,064.56	3,377.26	3,708.00	4,045.00	
518 30 22 04	Employee Assistance Program	-	-	-	18.00	
518 30 23 02	Labor & Industries-Janitorial/Building Servi	2,466.09	1,923.71	1,821.00	1,788.00	
514 23 31 00	Administrative Services-Office & Operating	3,153.99	4,432.95	5,000.00	5,000.00	Based on actual
514 23 32 00	Administrative Services-Fuel Consumed	240.71	167.46	100.00	100.00	Use of Ford Escape local travel
514 23 35 00	Administrative Services-Small Tools & Minor Equipment			500.00		
517 90 31 00	Wellness Program-Supplies	941.61	635.58	1,000.00	1,000.00	PROMOTE CITY WELLNESS
518 30 31 00	Centralized Services-Office & Operating S	7,320.80	11,282.44	6,500.00	9,000.00	Facility supplies and maintenance items. \$2K for AV in Council Chambers
518 30 31 01	Town Square Project	-	-	-	-	
514 23 41 00	Administrative Services-Professional Servi	38,128.33	50,759.90	55,000.00	52,500.00	BIAS, CIVIC PLUS, US BANK FEES, STATE AUDITOR, COPIER, CODIFICATION. □
514 23 42 00	Administrative Services-Telephone,Interne	30,913.11	5,335.36	3,000.00	2,800.00	Postage Meter, Fed Ex, mailers.
518 30 42 01	Town Square Project Postage	-	-	-	-	
514 23 43 00	Administrative Services Travel-Lodging,Me	3,707.98	597.48	3,000.00	2,500.00	WFOA, WMCA, AWC TRAININGS, BIAS CONF.
514 23 44 00	External Taxes-Inland Empire Passes	2.78	4.88	-	-	
514 23 45 00	Postage Machine Meter Rental	782.64	782.64	800.00	800.00	QRTLY RENTAL IS CURRENTLY \$182.
514 23 48 00	Administrative Services-Outside Labor & M	137.49	970.64	-	200.00	AP PRINTER MAINT, CAR MAINT
514 23 49 01	Administrative Services-Dues,Subscription	3,479.40	1,760.00	3,000.00	2,500.00	WFOA, WMCA, AND OTHER CONFERENCE REGISTRATIONS
517 90 41 00	Wellness Program-Professional Service	49.95	-	500.00	500.00	PROMOTE EMPLOYEE WELLNESS
517 90 49 00	Wellness Program - Registrations	10.00	-	-	-	
518 30 41 00	Central Services-Professional Services	2,473.71	6,801.06	3,500.00	7,000.00	AED, Fire Inspection, tree care, Carpet Cleaning
518 30 41 01	Central Services - Aquatic Ctr, Trailhead Fa	-	26,589.05	125,000.00	-	Project complete
518 30 42 00	Central Services - Communications	3,242.50	16,651.46	18,000.00	18,000.00	PTERA for City Hall
518 30 46 00	Central Services-Insurance	35,554.45	113,288.04	125,000.00	150,000.00	ClearRisk Property and General Liability Insurance
518 30 47 00	Central Services-Utility Services	21,186.48	20,572.74	23,000.00	22,000.00	Electricity and water/sewer.

518 30 48 00	Central Services-Outside Labor & Material	579.70	7,442.85	6,200.00	4,500.00	HVAC, vehicle repair, building maintenance.
518 30 48 82	Contingency-Furniture,Computers&Equip	-	-	-	-	
518 80 41 00	Information Technology Services	27,140.03	36,966.32	40,000.00	35,000.00	Hitechique - \$30K per year. \$5K for addt IT needs.
521 50 48 82	Contingency-LLPD Building	-	4,603.45	-	-	
571 00 48 82	Contingency-Shuttle	271.75	125.01	-	-	
594 14 64 00	Finance-Furniture,Computers&Equip	2,353.44	1,053.00	2,000.00	1,500.00	AP printer plus replacement computer
594 18 61 00	Capital Expenditures - Fiber Installation	43,727.78	9,480.06	-	-	
594 18 62 00	Central Services - Buildings & Structures	5,652.40	15,790.83	125,000.00	-	2017 will have own fund
594 18 64 00	Central Services-Furniture,Computers&Eq	26,640.79	22,466.43	5,000.00	-	No requests for 2017
594 72 62 82	Contingency-Buildings & Structures	8,906.44	-	-	-	
594 76 62 82	Contingency-Buildings & Structures Golf C	-	-	-	-	
	Total	652,782.93	758,198.93	959,954.00	738,073.00	

Legal Services
General Fund 001

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Services & Charges	\$ 60,000	\$ 60,000	\$ 66,000	\$ 66,000	0%
Legal Services Total	\$ 60,000	\$ 60,000	\$ 66,000	\$ 66,000	0%

Notes

The City contracts for its Legal Services.

CITY OF LIBERTY LAKE
DEPARTMENT: LEGAL
FUND: General Fund
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
515 30 41 00	City Attorney	60,000.00	60,000.00	66,000.00	66,000.00	
Total		60,000.00	60,000.00	66,000.00	66,000.00	

**General Government Services
General Fund 001**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Animal Services	\$ 9,706	\$ 10,006	\$ 9,703	\$ 6,800	-30%
Public Health - Project Access	1,500	-	1,500	-	-100%
Public Health Services	-	10,000	10,000	10,000	0%
Spokane Regional Clean Air Agency	14,057	14,057	14,312	16,991	19%
Alcoholism Treatment	1,320	1,858	2,000	2,000	0%
Municipal Facilities Capital Fund	530,000	387,523	385,000	350,000	-9%
Non-expenditures-State remittances	65,493	60,163	69,160	60,360	-13%
Transfer for Debt Service Payments	329,567	329,617	329,634	286,755	-13%
TRF to Capital & other Operation Funds	299,865	28,000	89,490	534,999	498%
General Government Services Total	\$ 1,251,507	\$ 841,224	\$ 910,799	\$ 1,267,905	39%

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

Notes

Municipal Facilities Capital Fund

2017 Proposes transfer \$350K to Fund 331 to for the improvement of other facilities which includes Trailhead Master plan, Town Square, and other City facilities. In previous years, this line item was used for to match the LIFT. For 2017 and 2018, City is using REET to match the LIFT along with other resources.

Transfer for Debt Service Payments

The Golf Course Note will be paid in full in 2017.

TRF to Capital & other Operation Funds

Includes transfer to Underground Utilities, Police Capital Fund, and Building Contingency Fund

CITY OF LIBERTY LAKE
DEPARTMENT: GENERAL GOVERNMENT
FUND: General Fund
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
553 70 51 00	Spokane Regional Clean Air Agency	14,057.00	14,057.00	14,312.00	16,991.00	12% for 2017.
554 30 41 00	Animal Services	9,705.80	10,005.80	9,703.00	6,800.00	Based on Adopted rate by County will use REET for 2017 and 2018 match. \$350K will be placed aside for Facilities Fund
558 70 41 02	Spokane River Distr Redevelopment Area	530,000.00	387,523.00	385,000.00	350,000.00	City is not funding Project Access.
562 00 41 00	Public Health - Project Access	1,500.00	-	1,500.00	-	
562 00 41 01	Public Health Services- Professional Serv	-	10,000.00	10,000.00	10,000.00	
566 10 51 00	Alcoholism Treatment	1,319.50	1,858.03	2,000.00	2,000.00	based on liquor profits
586 00 00 00	State Remittances-Civil Parking Infraction	-	199.98	-	-	
586 00 00 02	State Bld Code Surcharge Remit	-	-	3,000.00	-	
586 00 00 02	State Bld Code Surcharge Remit	981.00	1,112.50	-	-	
586 00 44 01	State/Local Use Tax Remittal	1,059.31	492.80	-	3,000.00	
586 00 44 02	State Bld Code Surcharge Remit	-	-	1,000.00	800.00	
586 82 00 00	State Remittances-Vehicle Licensing Fraud	-	-	-	500.00	
586 82 00 00	State Remittances-Vehicle Licensing Fraud	-	506.05	-	-	
586 83 00 00	JIS Trauma / Crime Vic	-	-	2,300.00	1,500.00	
586 83 00 00	JIS Trauma / Crime Vic	1,687.35	1,452.58	-	-	
586 83 00 01	Auto Theft Prevention	-	-	5,000.00	2,800.00	
586 83 00 01	Auto Theft Prevention	3,280.41	2,756.33	-	-	
586 83 00 02	Traumatic Brain Injury	-	-	400.00	300.00	
586 83 00 02	Traumatic Brain Injury	270.30	268.41	-	-	
586 88 00 00	Public Safety Ed Acct	-	-	500.00	550.00	
586 88 00 00	Public Safety Ed Acct	448.68	631.22	-	-	
586 89 00 00	State Remittance - Highway Safety	-	-	300.00	450.00	
586 89 00 00	State Remittance - Highway Safety	327.89	545.01	-	-	
586 89 00 01	State Remittance - Death Investigation	-	-	300.00	300.00	
586 89 00 01	State Remittance - Death Investigation	206.60	343.40	-	-	
586 89 09 00	State Remittance - State Patrol Highway	-	-	1,500.00	1,550.00	
586 89 09 00	State Remittance - State Patrol Highway	1,172.10	1,948.01	-	-	
586 91 00 00	Traffic Fines - State	-	-	30,000.00	25,000.00	
586 91 00 00	Traffic Fines - State	22,844.74	22,951.35	-	-	
586 92 00 00	State Of WA PSEA 30%	-	-	15,000.00	14,000.00	
586 92 00 00	State Of WA PSEA 30%	12,747.55	12,476.13	-	-	
586 96 00 00	Lab/bld Breath Test	-	-	500.00	250.00	
586 96 00 00	Lab/bld Breath Test	206.97	91.54	-	-	
586 97 00 00	Judicial Information System	-	-	7,000.00	7,000.00	
586 97 00 00	Judicial Information System	5,684.38	5,222.74	-	-	
586 99 00 00	School Zone Safety	-	-	100.00	100.00	
586 99 00 00	School Zone Safety	43.66	-	-	-	
589 00 00 01	Professional Svc Reimbursed	-	-	2,000.00	2,000.00	
589 00 00 01	Professional Svc Reimbursed	9,565.00	7,570.33	-	-	
589 00 00 02	Other Non-Expenditures - Background Check	-	-	60.00	60.00	
589 00 00 03	Inland Empire Pass Fees Remit	247.00	1,594.00	200.00	200.00	
589 00 00 04	Non-Expenditures	240.74	-	-	-	
589 00 00 05	Professional Services-Notice Signs	544.59	-	-	-	

589 00 00 06	Professional Services-Legal Ads,Postage,	3,934.31	-	-	-	
589 99 99 99	Payroll Liabilities	(0.01)	1.02	-	-	
597 19 00 00	Debt Svc Transf G.C. Mo.	168,047.39	168,097.44	168,113.00	125,234.00	
597 19 00 02	Debt Svc Trans - Land LTGO Bond	161,519.80	161,519.80	161,521.00	161,521.00	
597 19 00 03	Transfer Out to Municipal Facilities Fund M	-	-	-	350,000.00	
597 19 00 04	Transfer Out To Underground Utility Fund	-	-	75,000.00	25,000.00	
597 19 00 05	Transfer Out To Building Contingency Fun	-	-	-	45,031.00	To replenish Building Cont
597 21 00 00	Transfer Out Police Capital Fund	-	-	-	50,000.00	For Security Cameras and Trails
597 42 00 00	OP Trans To Streets	100,000.00	-	-	50,000.00	
597 72 00 01	OP Trans To LLML Capital	25,487.00	28,000.00	14,490.00	14,968.00	
597 79 00 00	Operating Transfers-Out - Fund 313 Town	174,378.29	-	-	-	
	Total	1,251,507.35	841,224.47	910,799.00	1,267,905.00	

**Police Department
General Fund 001**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 834,360	\$ 881,588	\$ 907,794	\$ 1,028,268	13%
Benefits	359,282	379,092	407,640	451,747	11%
Supplies	65,521	49,291	74,000	66,000	-11%
Services & Charges	95,550	109,339	131,500	150,500	14%
Court Services	151,857	127,444	180,000	160,000	-11%
Sheriff (EMS Agreement)	107,815	129,944	140,000	125,000	-11%
Spokane County - Jail	69,573	119,408	95,000	85,000	-11%
Capital Outlay	132,115	119,407	157,000	127,000	-19%
Police Department Total	\$ 1,816,073	\$ 1,915,512	\$ 2,092,934	\$ 2,193,515	5%

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

Notes

Salaries & Wages New Officer in 2017, plus new 6 year contract with PD.

Capital Outlay New replacement vehicle, equipment upgrades.

**CITY OF LIBERTY LAKE
DEPARTMENT: POLICE
FUND: General Fund
2017 Line item detail**

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
521 10 10 00	Salaries & Wages-Police Records Clerk	40,258.83	40,919.52	42,328.00	44,076.00	
521 10 10 01	Overtime-Police Records Clerk	733.64	645.48	1,000.00	2,000.00	
521 22 10 11	Salaries & Wages-LLPD	759,753.76	801,413.36	817,760.00	929,826.00	New CBA 2017-2022, plus one new officer.
521 22 10 12	Police Overtime	30,976.31	34,215.91	46,706.00	52,366.00	
521 22 10 14	Grant OT Alcohol Impaired Driving Counte	1,512.40	3,534.67	-	-	
521 22 10 15	Grant Target Zero Teams (DUI)	1,124.64	858.69	-	-	
521 10 20 01	Medicare-Police Records Clerk	569.94	560.64	629.00	669.00	
521 10 21 05	Retirement-Police Records Clerk	5,200.58	5,282.48	5,525.00	5,875.00	
521 10 22 04	Medical/Life/LTD-Police Records Clerk	15,682.26	16,151.00	16,701.00	15,374.00	
521 10 23 02	Labor & Industries-Police Records Clerk	269.16	214.74	245.00	244.00	
521 10 28 00	HRA VEBA-Police Records Clerk	800.00	800.00	800.00	800.00	
521 22 20 01	Law Enforcement-Medicare	11,277.84	11,987.07	12,535.00	14,386.00	
521 22 21 05	Law Enforcement-Retirement	79,713.99	84,902.00	84,698.00	96,306.00	
521 22 22 04	Law Enforcement-Medical/Life/LTD	206,324.85	222,058.50	241,926.00	265,531.00	
521 22 23 02	Law Enforcement-Labor & Industries	20,187.46	17,367.33	20,081.00	22,962.00	
521 22 26 11	Uniforms-Duty & Reserv	10,855.59	11,368.01	15,700.00	20,000.00	
521 22 28 09	HRA VEBA-Law Enforcement	8,400.00	8,400.00	8,800.00	9,600.00	
521 10 31 00	Law Enforcement-Office & Operating Supp	12,587.80	8,665.49	12,000.00	12,000.00	
521 10 32 00	Law Enforcement-Fuel Consumed	41,058.60	30,955.82	50,000.00	42,000.00	Reduction based on last yr. & better fuel economy
521 10 35 00	Law Enforcement-Small Tools & Minor Eq	9,510.80	6,895.41	10,000.00	10,000.00	
521 50 31 00	Law Enforcement - Bldg. Office & Operatir	2,363.85	2,773.96	2,000.00	2,000.00	
521 10 41 00	Law Enforcement-Professional Services	11,117.19	10,078.97	25,000.00	20,000.00	Reduction based on no labor relations attorney needed Increase based o new CAD/RMS/add'l cameras/upgrade mobile phones
521 10 42 00	Law Enforcement-Telephone,Internet,Post	28,599.26	25,130.40	26,000.00	38,000.00	
521 10 43 00	Law Enforcement Travel-Lodging,Meals,M	5,622.03	3,601.87	5,000.00	5,000.00	
521 10 46 00	Law Enforcement - Insurance	3,650.88	18,949.65	20,000.00	25,000.00	Increase based on liability insurance premium increases
521 10 48 00	Vehicle Maintenance	20,192.93	17,613.12	20,000.00	25,000.00	Increase for tire replacement on vehicles
521 10 48 01	Law Enforcement-Outside Labor & Materie	-	-	-	-	
521 10 49 00	Law Enforcement-Dues,Subscriptions,Mbr	6,317.05	11,455.61	10,000.00	12,000.00	Increase for reserve officer academy for 2 officers
521 50 41 00	Law Enforcement Building-Professional Se	1,204.82	2,508.43	1,500.00	1,500.00	
521 50 47 00	Law Enforcement - Utility Services	18,027.81	18,049.38	20,000.00	20,000.00	
521 50 48 00	Law Enforcement - Building Maintenance	817.70	1,951.29	4,000.00	4,000.00	
512 50 51 00	Court Services	151,857.26	127,444.22	180,000.00	160,000.00	Based on actual trend
519 70 51 00	Sheriff (EMS Agreement)	107,815.24	129,944.40	140,000.00	125,000.00	Based an actual trends
519 70 51 01	Spokane County - Jail	69,572.88	119,407.72	95,000.00	85,000.00	Based on actual trends
594 21 64 02	Law Enforcement-Furniture,Computers&E	129,715.17	118,406.60	155,000.00	125,000.00	Replace one patrol vehicle,body cam upgrade/surveillance
594 21 64 03	Grant WASPC Radar/Antenna	2,400.00	1,000.00	2,000.00	2,000.00	
Total		1,816,072.52	1,915,511.74	2,092,934.00	2,193,515.00	

Planning & Building Services
General Fund 001

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 220,906	\$ 225,639	\$ 248,445	\$ 291,440	17%
Benefits	99,284	109,026	117,333	136,621	16%
Supplies	9,660	4,466	13,250	9,250	-30%
Services & Charges	31,290	34,046	50,970	50,250	-1%
Capital Outlay	1,659	27,685	53,000	3,000	-94%
Planning & Building Services Total	\$ 362,799	\$ 400,863	\$ 482,998	\$ 490,561	2%

Notes

Salaries & Wages

Includes hours for code enforcement and temporary Inspector.

CITY OF LIBERTY LAKE
DEPARTMENT: BUILDING AND PLANNING
FUND: General Fund
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
524 60 10 00	Protective Inspections - Salaries & Wages	2,512.29	7,869.18	16,000.00	6,000.00	240 hrs
524 60 10 01	Protective Inspections - Overtime	-	-	-	-	
558 50 10 00	Salaries & Wages-Building Permits/Plan R	148,506.44	150,697.41	154,128.00	209,082.00	Includes temp bldg inspector @2080 hrs.
558 50 10 01	Overtime-Building Permits/Plan Reviews	120.69	-	800.00	800.00	
558 60 10 00	Salaries & Wages-Planning	69,766.72	67,072.80	77,517.00	75,558.00	Inc. Dennis Scott 240 hrs
524 60 20 01	Protective Inspections - Social Security & I	192.19	602.03	1,224.00	459.00	
524 60 21 05	Protective Inspections - Retirement	231.38	279.22	-	-	
524 60 23 02	Protective Inspections - Labor & Industries	164.66	306.73	497.00	188.00	
558 50 20 01	Medicare-Building Permits/Plan Reviews	2,119.07	2,137.48	2,247.00	6,002.00	
558 50 21 05	Retirement-Building Permits/Plan Reviews	18,945.68	19,058.86	19,754.00	20,677.00	
558 50 22 04	Medical/Life/LTD-Building Permits/Plan Re	44,642.78	50,890.79	54,783.00	65,156.00	
558 50 23 02	Labor & Industries-Building Permits/Plan F	3,983.45	3,170.72	3,553.00	6,500.00	
558 50 28 00	HRA VEBA-Building Permits/Plan Reviews	2,400.00	3,000.00	2,400.00	2,400.00	
558 60 20 01	Medicare-Planning	1,317.47	1,026.31	1,785.00	1,468.00	
558 60 21 05	Retirement-Planning	8,208.26	8,356.98	8,525.00	8,869.00	
558 60 22 04	Medical/Life/LTD-Planning	15,982.94	19,178.58	21,401.00	22,289.00	
558 60 23 02	Labor & Industries-Planning	296.06	218.79	364.00	1,813.00	
558 60 28 00	HRA VEBA-Planning	800.00	800.00	800.00	800.00	
524 60 31 00	Protective Inspections - Office/Operating S	-	163.01	-	-	
524 60 32 00	Protective Inspections - Fuel Consumed	-	39.40	-	500.00	
558 50 31 00	CP&ED-Office & Operating Supplies	7,039.05	2,839.48	10,000.00	6,000.00	BACK TO BASELINE BUDGET FOR 2017
558 50 32 00	CP&ED-Fuel Consumed	2,386.38	1,424.48	3,000.00	2,500.00	PROTECTIVE INSPECTIONS FUEL CONSUMED IS SEPARATE
558 50 35 00	CP&ED-Small Tools & Minor Equipment	234.42	-	250.00	250.00	
524 60 41 00	Protective Inspections - Professional Servi	-	240.00	-	300.00	
524 60 42 00	Protective Inspections - Telephone,Interne	45.92	363.32	200.00	200.00	
						BASELINE \$10,000 + \$10,000 PERMITRAX ANNUAL SOFTWARE FEE & CONTINUED DEVELOPMENT CODE UPDATE COSTS FROM ORIGINAL 2016 GREGG DOHRN CONTRACT
558 50 41 00	CP&ED-Professional Services	26,531.67	27,391.44	43,000.00	40,000.00	
558 50 42 00	CP&ED-Telephone,Internet,Postage	402.18	1,012.80	800.00	1,800.00	INSPECTOR PHONES & IPADS
558 50 43 00	CP&ED Travel-Lodging,Meals,Mileage	1,081.94	1,376.47	2,250.00	2,500.00	
558 50 48 00	CP&ED-Outside Labor & Materials	1,519.55	790.97	1,500.00	1,500.00	
558 50 49 00	CP&ED-Dues,Subscriptions,Mbrships	1,473.34	2,051.50	2,000.00	2,250.00	
558 60 41 00	Unemployment Claims-Planning	-	-	500.00	500.00	
558 60 42 00	Communications-Planning	235.42	819.80	720.00	1,200.00	PLANNER PHONE & SHARED IPAD
594 58 64 00	CP&ED-Furniture,Computers&Equip	1,658.72	27,684.86	53,000.00	3,000.00	BACK TO BASELINE BUDGET
	Total	362,798.67	400,863.41	482,998.00	490,561.00	

**Municipal Library
General Fund 001**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 238,184	\$ 244,262	\$ 277,110	\$ 281,556	2%
Benefits	81,061	81,670	89,742	103,482	15%
Supplies	50,307	50,573	47,880	43,400	-9%
Services & Charges	45,410	44,811	44,000	48,000	9%
Non Expenditure	-	168	50	144	188%
Capital Outlay	-	3,670	-	-	#DIV/0!
Municipal Library Total	\$ 414,962	\$ 425,154	\$ 458,782	\$ 476,582	4%

Notes

General

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

CITY OF LIBERTY LAKE
DEPARTMENT: LIBRARY
FUND: General Fund
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
572 10 10 09	Library-Salaries & Wages	238,081.55	244,261.62	276,810.00	281,256.00	
572 10 10 11	Library-Overtime	102.47	-	300.00	300.00	
572 10 20 01	Library-Social Security & Medicare	9,826.76	9,730.64	12,096.00	12,177.00	
572 10 21 05	Library-Retirement	23,978.32	27,490.01	31,338.00	33,254.00	
572 10 22 04	Library-Medical/Life/LTD	43,024.38	40,549.71	42,119.00	52,562.00	
572 10 23 02	Library-Labor & Industries	1,831.36	1,499.17	1,789.00	3,089.00	
572 10 28 06	HRA VEBA-Libraries	2,400.00	2,400.00	2,400.00	2,400.00	
572 10 31 00	Library-Office & Operating Supplies	10,976.15	11,155.19	8,650.00	8,000.00	
572 10 31 05	Children & Adult Prgrm	2,396.77	2,125.89	6,250.00	4,000.00	
572 10 32 00	Library-Fuel Consumed	116.17	59.24	-	-	
572 10 34 06	Library Books & Other Materials	34,560.13	34,527.03	31,280.00	30,300.00	
572 50 31 00	Library Building-Office & Operating Supplies	2,257.76	2,705.33	1,700.00	1,100.00	
572 10 41 00	Library-Professional Services	11,794.81	8,296.69	9,000.00	10,800.00	
572 10 41 01	Software Maint/data Ba	6,815.13	9,151.37	9,200.00	12,800.00	
572 10 41 02	Computer Support Servi	2,094.80	2,157.63	2,300.00	2,500.00	
572 10 42 00	Library-Telephone,Internet,Postage	8,561.45	5,477.37	5,700.00	6,500.00	
572 10 43 00	Library Travel-Lodging,Meals,Mileage	2,314.94	1,126.61	1,000.00	1,000.00	
572 10 46 00	Library-Insurance	778.24	-	-	-	
572 10 48 00	Library-Outside Labor & Materials	-	-	-	-	
572 10 49 00	Library-Dues,Subscriptions,Mbrships	3,463.34	3,333.06	3,500.00	3,100.00	
572 40 49 00	Library-Registration Fees	760.00	1,258.31	1,300.00	1,300.00	
572 50 41 00	Library Building-Professional Services	734.70	2,245.98	1,000.00	750.00	
572 50 47 00	Library Building Utilities-Elec/Gas,Wtr/Swr	8,092.42	8,109.12	10,000.00	8,250.00	
572 50 48 00	Libraries - Outside Labor/Materials	-	3,655.01	1,000.00	1,000.00	
589 00 01 01	Inter-Library Loan	-	168.44	50.00	144.00	
594 72 64 00	Library-Furniture,Computers&Equip	-	3,670.28	-	-	
572 10 90 00	Unemployment Claims-Library	-	-	-	-	
Total		414,961.65	425,153.70	458,782.00	476,582.00	

**Parks & Recreation
General Fund 001**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 391,683	\$ 487,518	\$ 536,536	\$ 581,176	8%
Benefits	132,180	146,814	173,670	242,872	40%
Supplies	84,706	111,396	75,000	93,000	24%
Services & Charges	61,983	105,557	77,500	107,975	39%
Capital Outlay	118,146	118,941	676,487	354,750	-48%
Parks Total	\$ 788,697	\$ 970,226	\$ 1,539,193	\$ 1,379,773	-10%

Notes

Salaries & Wages

New Office Assistant position for 2017

Benefits

Health benefits for year round staff.

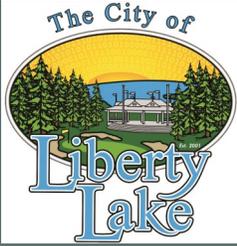
Capital Outlay

\$100K for Multi-use Field at the school, \$100K for Pavillion Irrigation and pump, New Storage Facility, equipment, and other improvements at parks.

CITY OF LIBERTY LAKE
DEPARTMENT: PARKS AND RECREATION
FUND: General Fund
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
571 00 10 00	Salaries & Wages-Recreation	78,408.68	71,260.49	-	-	
571 00 10 01	Rec-Overtime	52.64	1,168.23	-	-	
576 80 10 02	Parks-Overtime	6,864.22	9,467.88	5,000.00	7,500.00	Increase staffing at events. JC
576 80 10 03	Salaries & Wages-Parks	306,357.49	405,621.03	531,536.00	573,676.00	Addt \$5K for I-1433 Impact
571 00 20 01	Rec-Social Security & Medicare	2,778.01	3,093.49	-	-	
571 00 21 05	Rec-Retirement	6,911.04	4,742.59	-	-	
571 00 22 04	Rec Coord Medical/Life/LTD	20,045.56	13,690.48	-	-	
571 00 23 02	Rec-Labor & Industries	2,975.72	2,822.52	-	-	
571 00 28 00	HRA VEBA	800.00	800.00	-	-	
576 80 20 01	Parks-Social Security & Medicare	18,397.95	26,047.15	32,578.00	32,991.00	
576 80 21 05	Parks-Retirement	31,935.52	44,605.50	61,689.00	68,998.00	
576 80 22 04	Parks-Medical/Life/LTD	23,864.76	24,308.19	49,635.00	101,625.00	Health Benefits for full time parks
576 80 23 02	Parks-Labor & Industries	22,871.23	25,103.92	27,368.00	31,258.00	
576 80 28 06	HRA VEBA	1,600.00	1,600.00	2,400.00	8,000.00	Health Benefits for full time parks New line item. Moved from Office and Operating Supplies. Tracked
553 60 31 00	Weed Control Office & Operating Supplies	-	-	-	11,000.00	2016 expenses. JC
571 00 31 00	Rec-Office/Operating Supplies	1,698.56	2,061.74	-	1,500.00	Anticipated expenses for 2016. JC
571 00 31 01	CHILL Office/Operating Supplies	4,183.21	5,826.89	-	-	
571 00 31 02	Liberty Lake Youth Commission	416.04	-	-	-	
571 00 31 03	Rec Shuttle - Office & Operating Supplies	336.79	-	-	1,000.00	Basic maintenance for new shuttle. JC
571 00 31 04	Special Events Office/Operating Supplies	-	10,067.22	-	5,500.00	Anticipated use for 2016. JC
571 00 32 00	Participant Recreation - Fuel Consumed	710.11	798.40	-	-	
573 90 31 00	Special Events Office/Operating Supplies	4,714.69	-	-	-	
573 90 41 00	Special Events Programming	2,000.00	-	-	-	
576 80 31 01	Parks-Office & Operating Supplies	63,705.90	85,772.17	69,500.00	44,700.00	Decreased due to moving expenses to new line items. JC
576 80 31 02	Grant-Arbor Day	200.00	201.10	-	-	
576 80 31 15	Ballfields-Office & Operating Supplies	-	-	-	12,000.00	New Line Item. Moved from Office and Operating Supplies. Based on 2016 expenses. JC
576 80 31 25	Pavillion Park-Office & Operating Supplies	-	-	-	5,000.00	New line item. Moved from Office and Operating.
576 80 31 35	Town Square-Office & Operating Supplies	-	-	-	1,800.00	New line item. Moved expenses from Office and Operating Supplies.
576 80 31 55	Rocky Hill Park-Office & Operating Supplie	-	-	-	5,000.00	New line item. Moved from Office and Operating Supplies.
576 80 32 00	Parks-Fuel Consumed	6,740.68	6,668.70	5,500.00	5,500.00	Same as 2016. JC
571 00 41 00	Rec-Professional Services	8,112.34	3,955.35	6,000.00	10,000.00	Anticipated expenses for 2016. JC
571 00 41 01	Children's Programming	14,055.99	15,251.77	-	6,500.00	Lib Lake Learning Ctr tutoring classes
571 00 41 05	Special Events Professional Services	-	8,502.59	24,500.00	28,000.00	Increased for possible venue change for fireworks. JC
571 00 41 06	Unemployment Claims-Recreation	-	1,500.00	-	-	
571 00 41 07	Special Events Business Community Support	-	-	-	5,000.00	Support local Business and Community events
571 00 42 00	Rec-Telephone,Internet,Postage	605.82	989.38	-	-	
571 00 43 00	Rec Travel-Lodging,Meals,Mileage	471.96	356.11	-	-	\$0 for 2017.
571 00 44 00	Participant Recreation - External Taxes & (545.63	573.86	-	-	
571 00 48 01	Rec Shuttle-Outside Labor & Materials	1,503.47	3,287.47	3,000.00	1,500.00	Newer shuttle, expect lower maintenance costs for 2017.
571 00 49 00	Rec-Dues,Subscriptions,Mbrships	759.00	508.00	-	-	
573 90 41 00	Special Events Programming	-	-	-	-	
576 80 41 00	Parks-Professional Services	8,729.41	20,605.87	17,500.00	7,000.00	Decrease due to shift of expenses to new line items. JC

576 80 41 01	Unemployment Claims-Parks	1,826.58	11,601.51	3,500.00	3,500.00	
576 80 41 15	Ballfields-Professional Services	-	-	-	1,200.00	New line item. Funds transferred from Professional Services. JC
576 80 41 25	Pavillion Park-Professional Services	-	-	-	5,000.00	New line item. Funds transferred from Professional Services. JC
576 80 41 35	Town Square-Professional Services	-	-	-	1,200.00	New line item. Funds transferred from Professional Services.
576 80 41 45	Orchard Park-Professional Services	-	-	-	-	
576 80 41 55	Rocky Hill Park-Professional Services	-	-	-	3,100.00	New line item. Funds transferred from Professional Services. JC
576 80 42 00	Parks-Telephone,Internet,Postage	2,238.53	3,491.72	2,200.00	2,800.00	Increase for projected 2016 actual. JC
576 80 43 00	Parks Travel-Lodging,Meals,Mileage	16.24	1,207.14	1,500.00	1,500.00	No change. JC
576 80 47 01	Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	19,805.99	29,891.90	16,000.00	21,000.00	Adjust to 2016 projected use. JC
576 80 48 00	Parks-Outside Labor & Materials	3,029.55	2,282.35	1,800.00	1,800.00	No change. JC
576 80 48 15	Ballfields-Outside Labor & Materials	-	-	-	1,375.00	New line item. Moved from professional services/outside labor and materials. JC
576 80 48 25	Pavillion Park-Outside Labor/Materials	-	-	-	2,750.00	New line item. Tree replacement and installation. JC
576 80 48 45	Orchard Park-Outside Labor & Materials	-	-	-	-	
576 80 48 55	Rocky Hill Park-Outside Labor & Materials	-	-	-	2,750.00	New line item. Moved from professional services/outside labor and materials. JC
576 80 49 01	Parks-Registration Fees,Mbrships	282.29	1,551.82	1,500.00	2,000.00	Increased for more staff training. JC
594 71 64 00	Rec-Furniture,Computers&Equip	1,617.08	-	2,000.00	-	No anticipated use for 2017. JC
594 76 61 00	Capital Expenditures - Land	-	-	333,337.00	-	This was a land purchase in 2016
594 76 62 01	Parks-Buildings & Structures	-	32,958.52	15,000.00	-	Storage building for equipment split with streets. JC
594 76 63 01	Parks-Other Improvements	-	-	110,000.00	30,000.00	Trail Development & Survey at Liberty Lake Uplands
594 76 63 05	Arboretum-Other Improvements	2,096.86	7,638.31	40,000.00	8,000.00	Carryover from 2016. JC
594 76 63 06	Pavillion Park - Other Improvements	81,988.68	29.34	85,000.00	140,000.00	Carry over for playground equipment and shade structure from 2016. JC
594 76 63 07	Rocky Hill - Other Improvements	13,012.69	10,739.73	15,000.00	5,000.00	For additional projects. JC
594 76 63 08	Town Square Park - Other Improvements	238.67	142.68	4,000.00	4,000.00	Park tables. JC
594 76 63 10	LL Ball Fields - Other Improvements	-	11,888.52	-	100,000.00	CIP #20 - Design of Multi-Use Field Wide area mower (split with GC), spreader, tractor replacement, carts.
594 76 64 01	Parks-Furniture,Computers&Equip	19,191.83	55,544.32	62,150.00	67,750.00	All part of fleet rotation. JC
594 76 64 03	Chipper-Dept Of Ecology Grant	-	-	10,000.00	-	Zero. 2016 one time purchase. JC
571 00 90 00	Unemployment Claims-Recreation	-	-	-	-	
Total		788,697.41	970,225.95	1,539,193.00	1,379,773.00	



ALL OTHER FUNDS

2017



Street Fund Resources
Special Revenue Fund 110

Account Description	2014 Actual	2015 Actual	2016 Budget	2017 Adopted	% Change
Beginning Balances	\$ 168,277	\$ 169,857	\$ 168,790	\$ 168,790	0%
Taxes - Gas Tax	168,931	182,799	175,000	212,703	22%
Electric Utility Tax	337,817	366,905	350,000	360,000	3%
Gas Utility Tax	89,539	87,424	85,000	82,000	-4%
Garbage/Solid Waste Utility Tax	58,376	49,408	50,000	52,000	4%
Cable Utility Tax	60,545	65,957	60,000	70,000	17%
Telephone Utility Tax	181,158	281,450	200,000	332,000	66%
Interest & Other Earnings	209	334	155	535	245%
Other Financing Sources, Transfer - In	100,000	445	50,000	50,000	0%
Street Fund Total Resources	\$ 1,164,851	\$ 1,204,580	\$ 1,138,945	\$ 1,328,028	17%

Street Fund Uses
Special Revenue Fund 110

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 128,289	\$ 130,945	\$ 137,101	\$ 143,127	4%
Benefits	54,871	54,975	57,353	59,603	4%
Supplies	41,003	45,212	40,500	45,000	11%
Services & Charges	160,177	203,091	284,550	292,300	3%
Capital Outlay	210,655	88,246	106,700	182,500	71%
Other Financing Uses, Transfer - Out	400,000	400,000	400,000	400,000	0%
Fund Balance	-	-	112,741	205,498	82%
Street Fund Total Uses	\$ 994,994	\$ 922,468	\$ 1,138,945	\$ 1,328,028	17%

Notes

Revenue

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

Capital Outlay

Includes \$75K for pedestrian safety crossing, \$30K for Trails, and equipment.

CITY OF LIBERTY LAKE
DEPARTMENT: STREETS
FUND: 110
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
308 80 01 10	Unreserved Beginning Cash/Investments	168,276.59	169,857.02	168,790.00	168,790.00	
316 41 01 10	Electric Utility Tax	337,878.85	366,984.06	350,000.00	360,000.00	Based on percentage taken in by Aug 2015, we are on track to take in approx 335,000 in 2016, however Avista is applying for a 7.6% rate increase. This will bring revenue in 2017 to 360,000.
316 41 01 11	Utility Tax Rebate-Electric	(61.75)	(79.23)	-	-	
316 43 01 10	Gas Utility Tax	89,566.54	87,447.12	85,000.00	82,000.00	Based on monthly percentages in 2015, and revenues so far in 2016 along with 2.8% revenue increase in 2017 from Avista this is expected to be approx \$82,000.
316 43 01 11	Utility Tax Rebate-Gas	(27.90)	(22.77)	-	-	
316 45 01 10	Garbage/Solid Waste Utility Tax	58,384.55	49,416.56	50,000.00	52,000.00	
316 45 01 11	Utility Tax Rebate-Garbage/Solid Waste	(8.14)	(8.66)	-	-	
316 46 01 10	Cable Utility Tax	60,580.77	66,003.05	60,000.00	70,000.00	
316 46 01 11	Utility Tax Rebate-Cable	(35.80)	(46.03)	-	-	
316 47 01 10	Cellular/Pager/Telephone Utility Tax	181,169.86	281,463.71	200,000.00	332,000.00	Unless something changes, we are on track to collect \$332,000 for 2016 total.
316 47 01 11	Utility Tax Rebate-Telephone	(11.88)	(13.41)	-	-	
336 00 71 00	Multimodal Transportation	-	-	-	9,791.00	MRSC revenue calculator
336 00 87 00	Gas Tax - Streets	168,930.71	182,799.38	175,000.00	202,912.00	MRSC revenue calculator
361 40 01 10	Interest - Checking	35.56	33.13	35.00	35.00	
361 11 01 10	Investment Interest	173.42	301.28	120.00	500.00	
395 20 00 01	Compensation For Loss/Impairment Of Ca	-	444.98	-	-	
397 42 01 10	OP Trans Frm Gen Fund	100,000.00	-	50,000.00	50,000.00	
Total		1,164,851.38	1,204,580.19	1,138,945.00	1,328,028.00	
542 90 10 05	Streets-Overtime	-	83.55	-	-	
542 90 10 06	Salaries & Wages-Streets	128,288.76	130,861.24	137,101.00	143,127.00	Inc. Dennis Scott 180 hrs
542 90 20 01	Streets-Medicare	1,812.19	1,854.25	2,227.00	2,355.00	
542 90 21 05	Streets-Retirement	16,356.87	16,694.14	16,991.00	17,675.00	
542 90 22 04	Streets-Medical/Life/LTD	31,380.43	31,892.89	33,187.00	34,582.00	
542 90 23 02	Streets-Labor & Industries	3,721.86	2,933.50	3,348.00	3,391.00	
542 90 28 06	HRA VEBA	1,600.00	1,600.00	1,600.00	1,600.00	
542 30 31 00	Road And Street Maintenance - Office & C	93.92	-	-	-	
						New line item. Amount transferred from Streets-Office and Operating Supplies. Added funding for irrigation clock updates along streets. JC
542 70 31 01	Roadside Office & Operating Supplies	-	-	-	24,000.00	Added 2,000 to account for total spending in 2016 and 2% increase for price escalation. ADS
542 90 31 00	Maint Admin & Overhead Office & Operati	32,408.60	40,640.29	32,000.00	10,000.00	Decreased due to transfers to new line item. JC
542 90 32 00	Maint Admin & Overhead Fuel Consumed	8,500.46	4,571.60	8,500.00	4,000.00	Amount decreased due to more detailed fuel tracking. Tracking showed more use in golf. JC
553 60 31 10	Weed Control Office & Operating Supplies	-	-	-	7,000.00	New line item. Amount moved from Streets-Office and Operating Supplies. JC
542 30 41 01	Road And Street Maintenance - Professior	-	-	-	-	
542 30 47 01	Roadway Prism - Utility Services	-	-	-	-	

542 30 48 06	Roadway Prism Striping	25,575.11	21,979.25	28,750.00	30,000.00	We will be adding striping on Country Vista Blvd, striping in River Dist and a new crosswalk on Appleway for the trail system.
542 30 48 08	Roadway Prism-Outside Labor & Materials	9,657.09	19,626.71	43,000.00	43,000.00	ADS
542 63 47 00	Street Lighting - Utility Services	25,146.60	33,135.89	28,000.00	44,000.00	More street lights.
542 64 47 00	Traffic Control Devices-Elec/Gas,Wtr/Swr,	4,596.33	5,048.38	4,600.00	5,000.00	\$2,200 added to 542 64 48 00 to cover county overhead calculations
542 64 48 00	Traffic Control Device-Outside Labor & Ma	1,733.41	2,510.19	3,600.00	5,200.00	Covers historical expenses and \$2,200 for county overhead.
542 66 41 00	Snow And Ice Control-Professional Service	63,543.75	81,519.04	69,000.00	122,000.00	We will probably have another heavy de-ice season.
542 66 41 01	Professional Services Trail Maint	266.51	-	68,000.00	-	\$50,000 moved to 595 64 63 00
542 66 48 02	Trail Snow & Ice Control-Outside Labor & I	-	-	-	-	
542 67 41 00	Street Cleaning Professional Services	4,721.59	9,186.66	2,000.00	-	delete this item
542 67 41 02	Road And Street Maintenance - Street Swr	1,593.49	6.25	4,500.00	-	Street Sweeping is a Storm Water Function
542 67 48 00	Street Cleaning Outside Labor & Materials	-	1,049.91	-	-	delete item
542 70 41 00	Roadside Professional Services	-	-	-	6,000.00	New line item. Amount transferred from Streets-Professional Services. JC
542 70 48 01	Roadside Outside Labor & Materials	-	-	-	6,200.00	New line item. Transferred from Streets-Professional Services. JC Decreased due to transfers to new line items. JC
542 90 41 00	Maint Admin & Overhead Professional Ser	14,254.52	19,046.53	24,200.00	11,000.00	Added \$10,000 for grant assistance, ads.
542 90 42 00	Maint Admin & Overhead Telephone,Interr	394.07	603.90	750.00	750.00	
542 90 43 00	Maint Admin & Overhead Lodging,Meals,M	246.47	518.32	250.00	250.00	
542 90 47 00	Maint Admin & Overhead Utility Services C	1,180.35	320.49	300.00	300.00	
542 90 48 00	Maint Admin & Overhead Outside Labor &	2,558.61	39.10	-	5,000.00	New line item. Amount transferred from Streets-Professional Services. JC
542 90 49 00	Maint Admin & Overhad Registration Fee	1,808.60	5,350.65	4,000.00	4,000.00	
553 60 41 10	Weed Control Professional Services	-	-	-	5,000.00	New line item transferred from Streets-Professional Services. . JC
553 60 48 10	Weed Control Outside Labor & Materials	-	-	-	1,000.00	New line item. Amount moved from Streets-Professional Services. JC
554 30 41 10	Road Hazard Removal	2,900.00	3,150.00	3,600.00	3,600.00	Amount does not need change
594 42 62 00	Capital Expenditures-Buildings & Structure	-	-	-	-	Storage bldg. house new equipment. Split w/parks. Two mowers for streets, tractor replacement and cart split with parks and golf. All part of fleet rotation. JC
594 42 64 00	Capital Expenditures - Machinery & Equipr	8,745.27	41,757.21	56,700.00	52,500.00	
595 30 63 03	Roads/Streets Const. & Other Infrastructur	30,531.42	-	-	-	Safety \$25,000 Trail Maint \$30,000 Ped xing at CV \$75,000
595 64 63 00	Roads/Streets Const. & Other Infrastructur	171,378.08	46,488.34	50,000.00	130,000.00	
597 42 01 10	Operating Transfers-Out	400,000.00	400,000.00	400,000.00	400,000.00	
508 10 01 10	Reserved Ending Cash/Investments	-	-	112,741.00	205,498.00	
	Total	994,994.36	922,468.28	1,138,945.00	1,328,028.00	

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 63,871	\$ 41,802	\$ 18,100	\$ 7,990	-56%
Taxes - Hotel/ Motel Tax 2%	50,862	53,036	50,000	58,500	17%
Interest & Other Earnings	69	70	70	90	29%
Tourism Promotion Fund Total Resources	\$ 114,802	\$ 94,909	\$ 68,170	\$ 66,580	-2%

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Supplies	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Services & Charges	73,000	79,000	65,000	63,500	-2%
Fund Balance	-	-	3,170	3,080	-3%
Tourism Promotion Fund Total Uses	\$ 73,000	\$ 79,000	\$ 68,170	\$ 66,580	-2%

Notes

Services & Charges

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

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 30,000	#DIV/0!
Taxes - Hotel/ Motel Tax 2%	0	0	0	45,000	#DIV/0!
Interest & Other Earnings	0	0	0	100	#DIV/0!
Tourism Promotion Capital Total Resources	\$ -	\$ -	\$ -	\$ 75,100	#DIV/0!

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Supplies	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Services & Charges	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fund Balance	-	-	-	75,100	#DIV/0!
Tourism Promotion Fund Total Uses	\$ -	\$ -	\$ -	\$ 75,100	#DIV/0!

Notes

General

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

Tourism Promotion Area (TPA) Resources
Special Revenue Fund 117

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 4,228	\$ 13,168	\$ 25,000	\$ -	-100%
Taxes - Tourism Promotion Area	58,926	57,636	60,000	65,000	8%
Interest On Contracts, Notes, Taxes & Loans	13	24	15	15	0%
Interest & Other Earnings	11	21	15	30	100%
Tourism Promotion Area (TPA) Total Resources	\$ 63,178	\$ 70,849	\$ 85,030	\$ 65,045	-24%

Tourism Promotion Area (TPA) Uses
Special Revenue Fund 117

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Services & Charges	\$ 50,010	\$ 54,255	\$ 85,030	\$ 65,045	-24%
Fund Balance	-	-	-	-	#DIV/0!
Tourism Promotion Area (TPA) Total Uses	\$ 50,010	\$ 54,255	\$ 85,030	\$ 65,045	-24%

Notes

Use of Fund

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

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 1,211,436	\$ 1,215,150	\$ 1,228,100	\$ 1,228,100	0%
Gains (Losses) On Investments	-	8,459	-	-	#DIV/0!
Interest & Other Earnings	3,714	3,850	3,500	3,500	0%
Restricted Reserve Fund Total Resources	\$ 1,215,150	\$ 1,227,460	\$ 1,231,600	\$ 1,231,600	0%

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Services & Charges	\$ -	\$ -	\$ 100	\$ 100	0%
Fund Balance	-	-	1,231,500	1,231,500	0%
Restricted Reserve Fund Total Uses	\$ -	\$ -	\$ 1,231,600	\$ 1,231,600	0%

LTGO Redemption Note (Golf Course) Resources
Debt Service Fund 212

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Other Financing Sources, Transfer - In	\$ 168,047	\$ 168,097	\$ 168,113	\$ 125,234	-26%
LTGO Redemption Note (Golf Course) Total Resources	\$ 168,047	\$ 168,097	\$ 168,113	\$ 125,234	-26%

LTGO Redemption Note (Golf Course) Uses
Debt Service Fund 212

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Debt Service - Principle	\$ 144,639	\$ 151,245	\$ 150,772	\$ 122,745	-19%
Debt Service - Interest & Related Costs	23,408	16,852	17,341	2,489	-86%
Fund Balance	-	-	-	-	
LTGO Redemption Note (Golf Course) Total Uses	\$ 168,047	\$ 168,097	\$ 168,113	\$ 125,234	-26%

Notes

General

Note will be paid in full in 2017.

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Other Financing Sources, Transfer - In from General Fund	\$ 161,520	\$ 161,520	\$ 161,521	\$ 161,521	0%
City Land LTGO Bond Fund Total Resources	\$ 161,520	\$ 161,520	\$ 161,521	\$ 161,521	0%

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Debt Service - Principle	\$ 122,310	\$ 127,876	\$ 127,876	\$ 127,876	0%
Debt Service - Interest & Related Costs	39,210	33,644	33,645	33,645	0%
Fund Balance	-	-	-	-	#DIV/0!
City Land LTGO Bond Fund Total Uses	\$ 161,520	\$ 161,520	\$ 161,521	\$ 161,521	0%

Capital Projects Fund Resources
REET 1 Capital Project Fund 310

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 785,639	\$ 259,016	\$ 200,000	\$ 549,000	175%
Taxes-REET 1st Quarter Percent	352,833	251,375	200,000	250,000	25%
Interest & Other Earnings	531	510	500	1,000	100%
Capital Projects Fund Total Resources	\$ 1,139,003	\$ 510,901	\$ 400,500	\$ 800,000	100%

Capital Projects Fund Uses
REET 1 Capital Projects Fund 310

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 11,425	\$ -	\$ -	\$ -	#DIV/0!
Benefits	964.96	-	-	-	#DIV/0!
Capital Outlay	287,596	255,123	100,000	-	-100%
Other Financing Uses, Transfer - Out	580,000	-	-	800,000	#DIV/0!
Fund Balance	-	-	300,500	-	-100%
Capital Projects Fund Total Uses	\$ 879,986	\$ 255,123	\$ 400,500	\$ 800,000	100%

Notes

**Other Financing
Uses, Transfer - Out**

City will be constructing Orchard Park using REET 1 dollars. REET 1 will also be used in 2017 & 2018 for the LIFT Match.

FUND: 310
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
308 10 03 10	Reserved Beginning Cash/Investments	785,639.12	259,016.46	200,000.00	549,000.00	
318 34 00 00	REET- 1st Quarter Per	352,832.57	251,374.54	200,000.00	250,000.00	
361 11 03 10	Investment Interest	530.98	510.25	500.00	1,000.00	
	Total	1,139,002.67	510,901.25	400,500.00	800,000.00	
576 40 10 00	Park Facilities Ballfields- Salaries & Wage:	11,425.00	-	-	-	
576 40 10 01	Park Facilities Ballfields - Overtime	-	-	-	-	
576 40 20 01	Park Facilities Ballfields - Social Security/M	874.02	-	-	-	
576 40 23 02	Park Facilities Ballfields-Labor & Industries	90.94	-	-	-	
594 76 61 13	Liberty Lake Ball Fields - Land	287,596.25	21,517.17	50,000.00	-	No budget
594 76 61 15	Orchard Park-Land	-	-	50,000.00	-	No budget
594 76 62 04	Liberty Lake Ball Fields-Buildings And Stru	-	81,977.69	-	-	
594 76 62 05	Capital Expenditures - Buildings & Structur	-	150,000.00	-	-	
594 76 63 01	Arboretum	-	-	-	-	
594 76 63 09	Capital Expenditures - Other Improvement	-	1,628.62	-	-	
597 76 03 10	Transfer Out Orchard Park	-	-	-	800,000.00	For Orchard Park Construction and LIFT Match
597 79 03 10	Transfer Out To Townsquare Capital Fund	580,000.00	-	-	-	
508 10 03 10	Reserved Ending Cash/Investments	-	-	300,500.00	-	No ending bal.
	Total	879,986.21	255,123.48	400,500.00	800,000.00	

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 714,671	\$ 446,149	\$ 340,000	\$ 749,000	120%
Taxes-REET 2nd Quarter Percent	349,147	251,375	200,000	250,000	25%
Interest & Other Earnings	775	590	500	1,000	100%
Special Capital Projects Fund Total Resources	\$ 1,064,593	\$ 698,113	\$ 540,500	\$ 1,000,000	85%

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ -	\$ 400	\$ -	\$ -	#DIV/0!
Benefits	\$ -	\$ 39	\$ -	\$ -	#DIV/0!
Capital Outlay	618,444	294,377	-	800,000	#DIV/0!
Fund Balance	-	-	540,500	200,000	-63%
Special Capital Projects Fund Total Uses	\$ 618,444	\$ 294,815	\$ 540,500	\$ 1,000,000	85%

Notes

**Other Financing
Uses, Transfer - Out**

City will be constructing Orchard Park using REET 2 dollars. REET 2 will also be used in 2017 & 2018 for the LIFT Match.

CITY OF LIBERTY LAKE
DEPARTMENT: REET 2 SPECIAL CAPITAL PROJECTS
FUND: 311
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
308 10 03 11	Reserved Beginning Cash/Investments	714,670.76	446,149.02	340,000.00	749,000.00	
318 35 00 00	REET 2 - Second Quarter Percent	349,146.56	251,374.57	200,000.00	250,000.00	
361 11 03 11	Investment Interest	775.48	589.65	500.00	1,000.00	
	Total	1,064,592.80	698,113.24	540,500.00	1,000,000.00	
576 80 10 04	Salaries & Wages-Pavillion Park	-	400.00	-	-	
576 80 20 02	Pavillion Park Social Security & Medicare	-	30.60	-	-	
576 80 23 03	Pavillion Park Labor & Industries	-	7.96	-	-	
594 76 61 14	Parks-Land	581,527.20	56,920.75	-	-	
594 76 62 02	Capital Expenditures - Buildings & Structur	36,916.58	237,456.06	-	-	
597 76 03 11	Transfer Out Orchard Park	-	-	-	800,000.00	For Orchard Park Construction and LIFT Match
508 10 03 11	Reserved Ending Cash/Investments	-	-	540,500.00	200,000.00	
	Total	618,443.78	294,815.37	540,500.00	1,000,000.00	

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 660,331	\$ 1,012,463	\$ 362,105	\$ 500,000	38%
Grant(s)	53,218	905,074	2,042,000	1,400,000	-31%
Interest & Other Earnings	533	869	500	500	0%
Other Financing Sources, Transfer-In	400,000	400,000	400,000	400,000	0%
Street Capital Projects Fund Total Resources	\$ 1,114,082	\$ 2,318,407	\$ 2,804,605	\$ 2,300,500	-18%

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	-	24,608.75	-	-	#DIV/0!
Benefits	-	2,446.95	-	-	#DIV/0!
Capital Outlay	\$ 101,619	\$ 1,880,878	\$ 2,382,000	\$ 1,924,000	-19%
Other Financing Sources, Transfer-Out	-	-	-	-	#DIV/0!
Fund Balance	-	-	422,605	376,500	-11%
Street Capital Projects Fund Total Uses	\$ 101,619	\$ 1,880,878	\$ 2,804,605	\$ 2,300,500	-18%

Notes

Capital Outlay

Includes Liberty Lake Rd for \$1,7M and \$175K for Liberty Lake Heights.

Grants

City will use utility tax revenue as match and receive \$1.4M from TIB for Liberty Lake Rd.

CITY OF LIBERTY LAKE
DEPARTMENT: STREET CAPITAL
FUND: 312
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
308 80 03 12	Unreserved Beginning Cash/Investments	660,331.40	1,012,463.09	362,105.00	500,000.00	
334 03 80 12	Grant Transportation Improvement Board	53,218.19	905,074.30	2,042,000.00	1,400,000.00	TIB Grant for Liberty Lake Rd
337 00 03 12	Interlocal Grants,Entitlements,Other Pymts	-	-	-	-	
361 11 03 12	Investment Interest	532.64	869.28	500.00	500.00	
397 42 03 12	Transfer In	400,000.00	400,000.00	400,000.00	400,000.00	
	Total	1,114,082.23	2,318,406.67	2,804,605.00	2,300,500.00	
595 30 10 04	OT-Mission/Molter Roundabout	-	-	-	-	
595 30 63 01	Roads/Streets Const. & Other Infrastructur	-	54,139.20	-	175,000.00	Heights
595 30 10 00	Salaries & Wages-Appleway	-	23,271.25	-	-	
595 30 10 01	Salaries & Wages-Liberty Lake Road	-	280.00	-	-	
595 30 10 02	Overtime-Appleway	-	1,057.50	-	-	
595 30 10 03	Salaries & Wages-Mission/Molter Roundat	-	-	-	-	
595 30 20 01	Social Security & Medicare	-	1,861.15	-	-	
595 30 20 02	Social Security & Medicare-Liberty Lake R	-	21.42	-	-	
595 30 20 03	Social Security & Medicare-Mission/Molter	-	-	-	-	
595 30 22 04	Employee Assistance Program	-	-	-	-	
595 30 23 02	Labor & Industries	-	558.81	-	-	
595 30 23 03	Labor & Industries-Liberty Lake Road	-	5.57	-	-	
595 30 23 04	Labor & Industries-Mission/Molter Rounda	-	-	-	-	
595 30 41 00	Professional Services-Appleway	-	15.00	-	-	
595 30 42 00	Cell Phone-Appleway	-	61.50	-	-	
595 30 63 01	Roads/Streets Const. & Other Infrastructur	-	-	-	-	
595 30 63 02	Appleway Project	101,619.14	1,766,763.18	-	-	
595 30 63 03	Liberty Lake Road Project	-	70,018.75	1,710,000.00	1,710,000.00	No change.
595 30 63 04	Mission/Molter Roundabout	-	44,096.25	-	-	
595 30 63 05	Mission/Molter Roundabout	-	-	672,000.00	39,000.00	Retainage for release in 2017.
597 42 03 12	Transfers-Out-Harvard Rd 320	-	-	-	-	
508 80 00 04	Unreserved Ending Cash/Investments	-	-	422,605.00	376,500.00	
	Total	101,619.14	1,962,149.58	2,804,605.00	2,300,500.00	

**ORCHARD PARK Capital Project Fund
Capital Project Fund 314**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
RCO Grant	0	0	0	500,000	#DIV/0!
Payment From LIFT	0	0	0	400,000	
Transfer In From REET	0	0	0	1,600,000	
Interest & Other Earnings	-	-	-	-	#DIV/0!
Special Capital Projects Fund Total Resources	\$ -	\$ -	\$ -	\$ 2,500,000	#DIV/0!

**ORCHARD PARK Capital Project Fund
Capital Project Fund 314**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Benefits	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Capital Outlay	-	-	-	2,500,000	#DIV/0!
Fund Balance	-	-	-	-	#DIV/0!
Special Capital Projects Fund Total Uses	\$ -	\$ -	\$ -	\$ 2,500,000	#DIV/0!

Notes

Capital Outlay

City will be constructing Orchard Park in 2017 and 2018. Funding sources will come from City REET funds, LIFT, and RCO grant if successful.

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	% Change
Beginning Balances	\$ 8,353	\$ 41,133	\$ 175,000	\$ 363,000	107%
Mitigation Fee	60,273	209,297	67,102	140,000	109%
Interest & Other Earnings	7	210	100	1,000	900%
Other Financing Sources, Transfer-In	-	-	-	-	#DIV/0!
Harvard Road Mitigation Fund Total Resources	\$ 68,633	\$ 250,641	\$ 242,202	\$ 504,000	108%

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Spokane River Redevelopment	\$ -	\$ 50,000	\$ -	\$ 70,000	#DIV/0!
Capital Outlay	27,500	-	185,000	290,000	57%
Fund Balance	-	-	57,202	144,000	152%
Harvard Road Mitigation Fund Total Uses	\$ 27,500	\$ 50,000	\$ 242,202	\$ 504,000	108%

Notes

Capital Outlay

\$190K for Signalization Design on Appleway and \$100K for Harvard Rd Bridge Design

CITY OF LIBERTY LAKE
DEPARTMENT: HARVARD ROAD MITIGATION
FUND: 320
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
308 10 03 20	Reserved Beginning Cash/Investments	8,353.06	41,133.25	175,000.00	363,000.00	
337 00 03 20	Interlocal Grants,Entitlements,Other Pymts	-	-	-	-	
345 84 00 00	Harvard Road Mitigatio	20,012.29	-	-	-	
345 84 00 01	Interchange Work 44%	17,715.00	92,091.34	29,525.00	61,600.00	
345 84 00 02	All Other Projects 56%	22,546.20	117,205.85	37,577.00	78,400.00	
361 11 03 20	Investment Interest	6.70	210.46	100.00	1,000.00	
381 10 00 00	Loans Received	-	-	-	-	
397 42 03 20	Transfer In Frm Street Capital 312	-	-	-	-	
	Total	68,633.25	250,640.90	242,202.00	504,000.00	
558 70 41 01	Spokane River Distr Redevelopment Area	-	50,000.00	-	-	
542 90 41 01	Professional Services	-	-	-	190,000.00	\$190K design for signalization on Appleway
	Prof Services - NB Harvard Road Bridge					
542 90 41 01	Land Design	-	-	-	100,000.00	\$100K Design for Harvard Road Bridge
581 20 00 00	Interfund Loan Disbursements - Other Cos	-	-	-	-	
595 30 63 00	Roads/Streets Const. & Other Infrastructur	27,500.00	-	125,000.00	70,000.00	Interchange LIFT Match
595 30 63 04	Mission/Molter Roundabout	-	-	60,000.00	-	
508 10 03 20	Reserved Ending Cash/Investments	-	-	57,202.00	144,000.00	
	Total	27,500.00	50,000.00	242,202.00	504,000.00	

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 91,723	\$ 62,417	\$ 21,853	\$ 75,000	243%
Interest & Other Earnings	70	64	80	80	0%
Other Financing Sources, Transfer-in	25,487	28,000	14,490	14,968	3%
Library Capital Fund Total Resources	\$ 117,280	\$ 90,481	\$ 36,423	\$ 90,048	147%

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Capital Outlay	\$ 54,862	\$ 30,200	\$ -	\$ -	#DIV/0!
Fund Balance	-	-	36,423	90,048	147%
Library Capital Fund Total Uses	\$ 54,862	\$ 30,200	\$ 36,423	\$ 90,048	147%

Notes

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other Earnings	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-in	-	-	-	350,000	#DIV/0!
Capital Fund Total Resources	\$ -	\$ -	\$ -	\$ 350,000	#DIV/0!

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Professional Services	\$ -	\$ -	\$ -	\$ 100,000	#DIV/0!
Fund Balance	-	-	-	250,000	#DIV/0!
Capital Fund Total Uses	\$ -	\$ -	\$ -	\$ 350,000	#DIV/0!

Notes

Professional Services Included is developing the Trailhead Master Plan.

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 130,206	\$ 70,675	\$ 50	\$ 50	0%
Interest & Other Earnings	99	92	75	75	0%
Other Financing Sources, Transfer-in	-	-	-	50,000	#DIV/0!
Police Capital Fund Total Resources	\$ 130,305	\$ 70,767	\$ 125	\$ 50,125	40000%

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

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Capital Outlay	\$ 59,630	\$ 63,000	\$ -	\$ 50,000	#DIV/0!
Fund Balance	-	-	125	125	0%
Police Capital Fund Total Uses	\$ 59,630	\$ 63,000	\$ 125	\$ 50,125	40000%

Notes

Capital Outlay Included is security camera along facilities and trails.

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 100,000	#DIV/0!
Interest & Other Earnings	-	-	-	100	#DIV/0!
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Police Capital Fund Total Resources	\$ -	\$ -	\$ -	\$ 100,100	#DIV/0!

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ 100,000	#DIV/0!
Fund Balance	-	-	-	100	#DIV/0!
Police Capital Fund Total Uses	\$ -	\$ -	\$ -	\$ 100,100	#DIV/0!

Notes

Capital Outlay

City approved a community message board to be installed in 2016 or 2017.

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 25,000	#DIV/0!
Interest & Other Earnings	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-in	-	-	-	25,000	#DIV/0!
Police Capital Fund Total Resources	\$ -	\$ -	\$ -	\$ 50,000	#DIV/0!

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fund Balance	-	-	-	50,000	#DIV/0!
Police Capital Fund Total Uses	\$ -	\$ -	\$ -	\$ 50,000	#DIV/0!

Notes

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 79,969	#DIV/0!
Interest & Other Earnings	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-in	-	-	-	45,031	#DIV/0!
Police Capital Fund Total Resources	\$ -	\$ -	\$ -	\$ 125,000	#DIV/0!

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ 125,000	#DIV/0!
Fund Balance	-	-	-	-	#DIV/0!
Police Capital Fund Total Uses	\$ -	\$ -	\$ -	\$ 125,000	#DIV/0!

Notes

Capital Outlay

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

**Stormwater Utility Fund Resources
Enterprise Fund 410**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 223,838	\$ 226,671	\$ 196,000	\$ 200,000	2%
Stormwater Utility Revenue	62,491	65,008	62,000	65,500	6%
Interest & Other Earnings	243	389	300	300	0%
Stormwater Utility Fund Total Resources	\$ 286,572	\$ 292,069	\$ 258,300	\$ 265,800	3%

**Stormwater Utility Fund Uses
Enterprise Fund 410**

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ -	\$ 1,170	\$ 2,000	\$ 2,000	0%
Benefits	-	300	-	-	0%
Supplies	-	-	-	-	#DIV/0!
Professional Services	18,569	41,264	65,400	94,400	44%
Capital Outlays	30,000	50,707	30,000	30,000	0%
Other Financing Sources, Transfer-in	11,332	-	-	-	#DIV/0!
Fund Balance	-	-	160,900	139,400	-13%
Stormwater Utility Fund Total Uses	\$ 59,901	\$ 93,440	\$ 258,300	\$ 265,800	3%

Notes

CITY OF LIBERTY LAKE
DEPARTMENT: STORMWATER
FUND: 410
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
308 10 04 10	Reserved Beginning Balance	223,838.01	226,670.99	196,000.00	200,000.00	
308 80 04 10	Unreserved Beginning Cash/Investments	-	-	-	-	
311 10 04 10	Stormwater Utility Rev	62,490.81	65,008.11	62,000.00	65,500.00	ads
361 11 04 10	Investment Interest	242.71	389.47	300.00	300.00	
	Total	286,571.53	292,068.57	258,300.00	265,800.00	
558 70 41 03	Spokane River Distr Redevelopment Area	-	50,000.00	-	-	
531 00 31 00	Natural Resources - Office & Operating Su	-	-	8,000.00	-	Move to 531 00 48 00
531 00 48 00	Storm Drainage Utilities - Labor/Materials	823.65	-	-	8,000.00	Outside labor and materials, swale repair
542 67 10 00	Salaries & Wages-Street Sweeping	-	1,170.14	2,000.00	2,000.00	
542 67 10 01	Overtime-Street Sweeping	-	-	-	-	
542 67 20 01	Social Security/Medicare-Street Sweeping	-	89.50	-	-	
542 67 21 05	Retirement-Street Sweeping	-	116.54	-	-	
542 67 23 02	Labor And Industries-Street Sweeping	-	93.95	-	-	
542 67 32 00	Streets Cleaning Fuel Consumed	-	-	-	-	
542 70 31 00	Swales-Office & Operating Supplies	-	-	-	-	
542 30 41 00	Roadway Prism Professional Services	80.00	-	25,000.00	-	
542 30 47 00	Roadway Prism Utilities-Elec/Gas,Wtr/Swr	17,664.99	28,372.13	32,400.00	26,000.00	Based on overall average annual increase since 2007 and last three years historical monthly data to project end of 2016.
542 40 41 00	Drainage-Professional Services	-	-	-	32,400.00	Maintain amount for program of swale rehab
542 40 48 00	Drainage-Outside Labor & Materials	-	-	-	-	
542 61 41 00	Sidewalks Professional Services	-	583.64	-	-	
542 61 48 00	Sidewalks Outside Labor & Materials	-	8,365.44	-	-	
542 67 41 01	Street Cleaning - Professional Services	-	3,942.50	-	28,000.00	
542 67 48 01	Street Cleaning Outside Labor & Materials	-	-	-	-	
542 70 48 00	Roadside-Outside Labor & Materials	-	-	-	-	
558 70 41 03	Spokane River Distr Redevelopment Area	30,000.00	-	-	-	
594 31 61 00	Capital Expenditure-Land Natural Resourc	-	706.55	30,000.00	-	
594 42 63 01	Capital Expenditures-Other	-	-	-	30,000.00	
595 42 63 00	Roads/Streets Const. & Other Infrastructur	-	-	-	-	
597 38 00 00	Operating Transfers-Out - Other Costs All	-	-	-	-	
597 38 04 10	Transfer Out To Fund 313 Town Square	11,331.90	-	-	-	
508 10 04 10	Reserved Ending Balance	-	-	160,900.00	139,400.00	
	Total	59,900.54	93,440.39	258,300.00	265,800.00	

Aquifer Protection Fund Resources
Enterprise Fund 411

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 120,091	\$ 137,201	\$ 140,100	\$ 140,100	0%
Real & Personal Property Taxes-Aquifer Protection	47,982	51,873	45,000	45,000	0%
Interest & Other Earnings	129	238	100	100	0%
Aquifer Protection Fund Total Resources	\$ 168,201	\$ 189,312	\$ 185,200	\$ 185,200	0%

Aquifer Protection Fund Uses
Enterprise Fund 411

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Professional Services	\$ -	\$ -	\$ 32,400	\$ 32,400	0%
Capital Outlays	31,000	50,000	30,000	30,000	0%
Fund Balance	-	-	122,800	122,800	-
Aquifer Protection Fund Total Uses	\$ 31,000	\$ 50,000	\$ 185,200	\$ 185,200	0%

Notes

**Aquifer Protection
Fund
Capital Outlays**

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

Improvements that will protect the Aquifer including those in the RDA

CITY OF LIBERTY LAKE
DEPARTMENT: AQUIFER PROTECTION
FUND: 411
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
308 10 04 11	Reserved Beginning Cash/Investments	120,090.51	137,200.74	140,100.00	140,100.00	
311 10 04 11	Real & Personal Property Taxes-Aquifer P	47,981.67	51,872.86	45,000.00	45,000.00	
361 11 04 11	Investment Interest	128.56	237.96	100.00	100.00	
	Total	168,200.74	189,311.56	185,200.00	185,200.00	
558 70 41 04	Spokane River Distr Redevelopment Area	-	50,000.00	-	-	
542 40 41 01	Drainage-Professional Services	-	-	32,400.00	32,400.00	
558 70 41 04	Spokane River Distr Redevelopment Area	31,000.00	-	-	-	
594 38 63 00	Capital Expenditures - Other Improvement	-	-	30,000.00	30,000.00	
508 10 04 11	Reserved Ending Cash/Investments	-	-	122,800.00	122,800.00	
	Total	31,000.00	50,000.00	185,200.00	185,200.00	

Golf Operations Fund Resources
Enterprise Fund 420

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ 170,500	\$ 109,017	\$ 200,400	\$ 150,400	-25%
Charges for Services	391,129	421,660	350,100	362,100	3%
Equipment Rental Fees	47,352	45,582	43,500	44,000	1%
Other- Miscellaneous Revenues	51,647	35,733	32,950	32,900	0%
Interest & Other Earnings	54	190	115	115	0%
Non Revenues	66,271	77,843	69,000	80,000	16%
Other Financing Sources, Transfer-In	-	-	-	-	
Golf Operations Fund Total Resources	\$ 726,953	\$ 690,025	\$ 696,065	\$ 669,515	-4%

Golf Operations Fund Uses
Enterprise Fund 420

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Salaries & Wages	\$ 112,267	\$ 114,334	\$ 121,267	\$ 128,066	6%
Benefits	48,560	49,001	51,930	53,445	3%
Supplies	85,178	88,971	86,300	104,800	21%
Services & Charges	150,506	139,251	157,000	142,000	-10%
Capital Outlays	162,040	29,180	177,500	113,850	-36%
Non Expenditures	59,385	68,016	66,000	70,000	6%
Other Financing Uses, Transfers-Out	-	-	-	-	
Fund Balance	-	-	36,068	57,354	59%
Golf Operations Fund Total Uses	\$ 617,936	\$ 488,753	\$ 696,065	\$ 669,515	-4%

Notes

Capital Outlays \$30K for design of Irrigation and Pump at Trailhead.

CITY OF LIBERTY LAKE
DEPARTMENT: GOLF
FUND: 420
2017 Line item detail

Account	Title	2014 Actual	2015 Actual	2016 Budgeted	2017 Adopted	Notes
308 10 04 20	Golf Cash Drawer	400.00	400.00	400.00	400.00	
308 80 04 20	Unreserved Beginning Cash/Investments	170,099.65	108,617.10	200,000.00	150,000.00	
341 70 00 00	Pro Shop Sales	48,237.92	50,438.93	43,000.00	45,000.00	
347 30 00 03	Season Passes	19,911.88	34,379.68	19,000.00	19,000.00	
347 30 00 04	Green Fees	218,058.13	221,845.46	195,000.00	200,000.00	
347 30 00 06	Lesson & Clinic Fees	10,371.56	14,722.87	10,000.00	10,000.00	
347 30 00 07	Driving Range Fees	89,872.77	96,032.70	80,000.00	85,000.00	
347 30 00 08	Golf Cart Trail Fees	2,936.64	2,768.28	2,000.00	2,000.00	
347 30 00 10	School Driving Range Fees	1,739.95	1,471.96	1,100.00	1,100.00	
361 40 04 20	Interest - Checking	13.93	11.26	15.00	15.00	
362 00 00 00	Golf Club Rentals	2,092.77	2,056.94	1,500.00	2,000.00	
362 00 00 01	Pull Cart Fees	3,746.06	4,110.56	3,000.00	3,000.00	
362 00 00 02	Golf Cart Rental Fees	41,513.16	39,414.63	39,000.00	39,000.00	
362 00 00 03	Restaurant Lease	30,507.80	35,400.00	32,400.00	32,400.00	
367 00 00 00	Contributions,Donations Frm Nongovernm	-	-	-	-	
369 81 04 20	Cash Overages/Shortage	(19.43)	(370.98)	50.00	-	No Budget
369 90 00 01	Other Miscellaneous Revenue	708.70	-	-	-	
369 91 00 01	Other Miscellaneous Revenue	-	703.87	500.00	500.00	
361 11 04 20	Investment Interest	40.36	178.85	100.00	100.00	
386 10 00 00	Sales Tax	37,019.61	39,154.34	40,000.00	40,000.00	
386 10 00 01	Leasehold Excise Tax	4,108.80	4,930.56	5,000.00	5,000.00	
389 00 04 20	Gift Certificate Purchase	5,325.56	6,679.00	5,000.00	5,000.00	
389 00 04 21	Expense Reimbursement	4,862.56	5,653.85	5,000.00	5,000.00	
389 00 04 22	Promo Cards (punch Cards)	7,990.00	12,652.00	7,000.00	13,000.00	
389 00 04 23	Event Deposits-Prize Money	6,964.14	8,773.13	7,000.00	12,000.00	
395 20 00 00	Compensation For Loss/Impairment Of Ca	20,450.25	-	-	-	
	Total	726,952.77	690,024.99	696,065.00	669,515.00	
576 61 10 08	Golf-Overtime	435.62	1,411.62	1,500.00	1,500.00	
576 61 10 13	Salaries & Wages-Golf	111,831.34	112,922.03	119,767.00	126,566.00	add \$5K for impact of I-1433
576 61 20 01	Golf-Social Security & Medicare	5,009.85	5,169.30	5,735.00	5,802.00	
576 61 21 05	Golf-Retirement	12,362.46	13,161.05	14,474.00	14,931.00	
576 61 22 04	Golf-Medical/Life/LTD	23,047.73	23,667.59	24,471.00	25,580.00	
576 61 23 02	Golf-Labor & Industries	7,339.86	6,202.77	6,450.00	6,332.00	
576 61 28 09	HRA VEBA	800.00	800.00	800.00	800.00	
553 60 31 20	Weed Control Office & Operating Supplies	-	-	-	15,000.00	New line item. Transferring a portion from Maintenance of Golf Course line item. JC
576 61 31 00	Pro Shop-Office & Operating Supplies	13,977.68	17,382.53	21,000.00	20,000.00	Based on actual
576 61 31 01	Publications	-	-	-	-	
576 61 31 02	Uniforms-shirts	1,331.99	1,715.62	1,800.00	1,800.00	
576 61 31 03	Maintenance-Office & Operating Supplies	16,373.34	18,851.49	20,000.00	20,000.00	Same as 2016. JC
576 61 31 04	Facilities-Office & Operating Supplies	-	155.57	-	-	

576 61 32 00	Golf Course-Fuel Consumed	13,360.09	10,096.55	8,500.00	10,000.00	Increased due to detailed tracking with new fuel tank, and moving some of the expense from Parks and Streets, therefore reducing fuel consumed in Parks and Streets. JC
576 61 34 01	Pro Shop Merchandise	40,134.86	40,769.44	35,000.00	38,000.00	
576 65 31 01	Maintenance Of Golf Course	46,630.70	51,291.23	68,000.00	53,000.00	\$15000 transferred to Weed Control Office and Operating Supplies. JC
553 60 41 20	Weed Control Professional Services	-	-	-	-	
553 60 48 20	Weed Control Outside Labor & Materials	-	-	-	-	
576 61 41 00	Golf Pro Shop-Professional Services	11,732.69	7,731.51	16,000.00	10,000.00	
576 61 41 01	Professional Services-Bank Fees	9,759.85	12,249.81	10,000.00	13,000.00	Bank Fees and Credit Card Processing
576 61 41 02	Unemployment Claims-Golf Course	1,340.40	1,750.95	2,000.00	2,000.00	
576 61 42 01	Golf Pro Shop-Telephone,Internet,Postage	2,969.83	2,526.86	3,000.00	3,000.00	Ptera and Land Line
576 61 43 01	Golf Travel-Lodging,Meals,Mileage	2,086.64	2,157.72	2,500.00	2,500.00	Same as 2016. JC
576 61 44 01	Golf - External Taxes & Operating Assessm	-	-	-	-	
576 61 46 00	Golf-Insurance	4,799.26	9,713.11	15,000.00	12,000.00	CIAW Liability Insurance
576 61 47 00	Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	34,745.94	33,883.42	30,000.00	30,000.00	Same as 2016. JC
576 61 48 01	Golf-Outside Labor & Materials	211.76	24.57	-	1,000.00	Adopted
576 61 48 02	Facilities - Outside Labor & Materials	27,478.82	3,661.36	-	-	
576 61 49 01	Golf-Dues,Subscriptions,Mbrships	1,877.00	2,059.36	2,500.00	2,500.00	Same as 2016.
576 61 49 02	Registration	-	-	-	-	
576 65 41 00	Professional Services-Golf Greens	5,377.17	7,790.45	8,000.00	8,000.00	Same as 2016. JC
576 65 48 00	Repairs & Maintenance-Outside Labor/ma	1,495.80	4,410.96	-	5,000.00	Same amount as 2016. JC
586 00 44 00	Leasehold Excise Tax	4,108.80	4,930.76	5,000.00	5,000.00	
586 00 44 20	B&O/Use Tax	39,131.04	41,473.62	40,000.00	40,000.00	
589 00 04 20	Gift Certificate Redeemed	3,693.54	4,005.88	7,000.00	6,000.00	
589 00 04 22	Promo Cards Redeemed	6,693.50	10,265.05	7,000.00	12,000.00	
589 00 04 23	Events Redeemed-Prize Money	5,757.64	7,341.03	7,000.00	7,000.00	
594 76 62 00	Golf-Buildings & Structures	5,899.69	-	-	-	
594 76 63 03	Golf-Other Improvements	32,858.22	4,994.77	-	30,000.00	Design for Irrigation System
594 76 64 00	Golf-Furniture,Computers&Equip	67,528.05	24,184.87	165,900.00	72,250.00	Equipment replacement as part of the fleet rotation program. JC
594 76 64 02	Golf Carts - Furniture,Computers&Equip	55,754.51	-	11,600.00	11,600.00	
508 10 04 20	Golf Cash Drawer	-	-	400.00	400.00	
508 80 04 20	Unreserved Ending Cash/Investments	-	-	35,668.00	56,954.00	
	Total	617,935.67	488,752.85	696,065.00	669,515.00	

Unemployment Fund Resources
Internal Service Fund 501

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other Earnings	-	-	-	-	#DIV/0!
Miscellaneous Revenue	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	3,167	14,852	30,000	30,000	0%
Unemployment Fund Total Resources	\$ 3,167	\$ 14,852	\$ 30,000	\$ 30,000	0%

Unemployment Fund Uses
Internal Service Fund 501

Account Description	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	% Change
Unemployment Claims	\$ 3,167	\$ 14,852	\$ 30,000	\$ 30,000	0%
Fund Balance	-	-	-	-	#DIV/0!
Unemployment Fund Total Uses	\$ 3,167	\$ 14,852	\$ 30,000	\$ 30,000	0%

Notes

2017 BUDGET FOR CITY OF LIBERTY LAKE CAPITAL IMPROVEMENT PLAN (CIP)

PROJECT #	Budget Page	2017 CAPITAL IMPROVEMENT PLAN (CIP) - PLANNING, DESIGN, AND CONSTRUCTION OF CITY PROJECTS	\$\$ for 2017 BUDGET	TOTAL ESTIMATED COST (CIP)	ESTIMATED FUNDING SOURCE & APPROXIMATE %
12	Page 87	TRAILHEAD GOLF COURSE IRRIGATION SYSTEM RENOVATION - 2017 Design, construction in 2018	\$ 30,000	\$ 250,000	GOLF FUND, Design only in 2017.
13	Page 77	TRAILHEAD FACILITY (MASTER PLAN) Design only	\$ 100,000	TBD	TBD
14	Page 54	VEHICLE ELECTRIC CHARGING STATION (\$=Avista will reimburse the City \$3K)	\$ 5,000	\$ 5,000	Avista and General Fund
20	Page 54	LIBERTY LAKE BALLFIELDS FACILITY (PLANNING - PARKING EXPANSION, MULTI-USE FIELDS, LLES FIELD RENOVATION, ETC.)	\$ 100,000	\$ 100,000	GENERAL FUND (2016 CARRYOVER)
22	Page 54	NATURE'S PLACE AT MEADOWWOOD - CITY ARBORETUM (ENTRY ARCH & SIGNAGE, PLANTINGS, IRRIGATION)	\$ 8,000	\$ 75,000	GENERAL FUND, project is completed in phases.
23	Page 54	PAVILLION PARK IRRIGATION & WATER SUPPLY IMPROVEMENTS (Design in 2017 Construct in 2018)	\$ 100,000	TBD	GENERAL FUND or REET
24	Page 54	PAVILLION PARK MISC. IMPROVEMENTS (SWINGS & TOT LOT, PLAYGROUND SHADES)	\$ 40,000	TBD	GENERAL FUND (2016 CARRYOVER)
27 & 17	Page 83	RIVER DISTRICT COMMUNITY PARK - ORCHARD / FALLEN HEROES CIRCUIT COURSE - RIVER DISTRICT ORCHARD PARK (FD)	\$ 2,500,000	\$ 2,500,000	80% CITY / TIF/LIFT / 20% GRANT / DONATION - LAND DONATION
36	Page 54	ROCKY HILL PARK MISC. IMPROVEMENTS	\$ 5,000	TBD	GENERAL FUND or REET
49	Page 71	LIBERTY LAKE RD RECONSTRUCTION - COUNTRY VISTA DR TO APPLEWAY AVE	\$ 1,710,000	\$ 1,710,000	APPROX. 22% STREETS CAPITAL & 78% TIB GRANT (2016 CARRYOVER)
52	Page 58	STREET, PATHWAY, PEDESTRIAN SAFETY IMPROVEMENTS	\$ 75,000	TBD	STREETS FUND
59	N/A	RIVER DISTRICT - MISSION AVE. IMPROVEMENTS (W. CITY LIMITS TO CORRIGAN RD - TRAIL)	TBD	TBD	TBD
61	Page 54	SALTESE UPLANDS REGIONAL TRAIL CONNECTION (LIBERTY LAKE UPLANDS TRAIL) \$20K for Trail Development in 2017. \$10K for Survey.	\$ 30,000	TBD	GENERAL FUND
62	Page 58	STREET & PATHWAY ILLUMINATION - MISSION AVE (MOLTER TO COUNTRY VISTA DR.)	TBD	TBD	TBD.
63	Page 71	STREET PRESERVATION	\$ 175,000	See CIP 49	STREETS CAPITAL
40 & 41	Page 71	SIGNALIZATION FOR SIGNAL AND MADSON ON APPLEWAY AVE (Design only)	\$ 190,000	TBD	HARVARD RD MITIGATION FUND
	Page 71	HARVARD RD BRIDGE DESIGN FOR NORTH BOUND LANE	\$ 100,000	TBD	HARVARD MTG FUND(will need to update CIP/TIP/HARVARD RD Plans)
64	Page 58	TRAIL REPAIRS & RESURFACING (MULTIPLE SECTIONS)	\$ 30,000	\$ 30,000	GENERAL FUND
66 & 18	Page 79	WAYFINDING SIGNAGE PROGRAM / GATEWAY IMPROVEMENTS (EXIT 296 AND/OR FOUNDER'S CORNER)	\$ 100,000	\$ 100,000	Community Messaging Sign
78	Page 80	UNDERGROUND UTILITY PROGRAM (LIBERTY LAKE RD., MOLTER RD., MISSION AVE.)	\$ 25,000	\$ 25,000	General Fund
			\$ 5,323,000		

Note: Document is intended to identify City Projects listed in the CIP that will be performed in Calendar Year 2017. Please refer to the City Capital Facilities Plan for more detail on the projects above and for projects identified beyond 2017.

Note 2: City will update CIP and TIP in 2017.

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2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 12

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: TRAILHEAD GOLF COURSE IRRIGATION SYSTEM RENOVATION

LOCATION: 1102 N. Liberty Lake Rd.

DESCRIPTION: Irrigation system renovation

PURPOSE & NEED: The ageing system needs renovation / modernization

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$1,000,000

ESTIMATED EXPENDITURE YEAR: 2021

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 13

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: TRAILHEAD FACILITY (NEW BUILDING, REPLACE ROOF...?)

LOCATION: 1102 N. Liberty Lake Rd.

DESCRIPTION: TBD

PURPOSE & NEED: Multiple maintenance issues have been occurring with the ageing building

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 14

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: VEHICLE ELECTRIC CHARGING STATION

LOCATION: TBD

DESCRIPTION: Charging station for electric vehicles

PURPOSE & NEED: Increasing demand for electric vehicle services

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$10,000+

ESTIMATED EXPENDITURE YEAR: 2017

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 17

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: FALLEN HEROES CIRCUIT COURSE - RIVER DISTRICT ORCHARD PARK (FD)

LOCATION: TBD

DESCRIPTION: Extension of the Fallen Heroes Circuit Course of outdoor adult fitness equipment to the north of I-90 to enhance the quality of living in Liberty Lake while honoring a local fallen fire fighter

PURPOSE & NEED: Provide an easily accessible exercise course for a growing community to accommodate expansion of facilities and programs available. Local residents, businesses and visitors will benefit from this outdoor circuit course. The City can boast such a course in marketing campaigns targeted at new residents and businesses as well as potential visitors.

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$50,000

ESTIMATED EXPENDITURE YEAR: 2018

ANTICIPATED FUNDING SOURCES: City / Grant / Donation

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 18

HISTORY OF PROPOSAL

NEW PROJECT: _____ IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: X

PROJECT

TITLE: GATEWAY IMPROVEMENTS (EXIT 296 AND/OR FOUNDER'S CORNER)

LOCATION: TBD

DESCRIPTION: Possibly a water feature, memorial wall, or other improvements

PURPOSE & NEED: Improved aesthetics, community service recognition, and public gathering spot at CBD corner

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: 2017

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: Title, location, description, cost, lifespan

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 20

HISTORY OF PROPOSAL

NEW PROJECT: _____ IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: X

PROJECT

TITLE: LIBERTY LAKE BALLFIELDS FACILITY (PARKING EXPANSION, MULTI-USE FIELDS, LLES FIELD RENOVATION, ETC.)

LOCATION: 23900 E. Boone Ave. (SE Corner of Boone Ave. & Molter Rd.)

DESCRIPTION: Project to possibly include expansion of existing parking lot, construction of multi-use fields north of the new elementary school, renovation of existing school fields, and other projects such as a scoreboard

PURPOSE & NEED: Provide additional multi use fields with associated parking and additional ballfield amenities for a growing community to accommodate expansion of facilities and programs available

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: Combination of projects, description modification, etc.

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 22

HISTORY OF PROPOSAL

NEW PROJECT: _____ IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: X

PROJECT

TITLE: NATURE'S PLACE AT MEADOWWOOD - CITY ARBORETUM (ENTRY ARCH & SIGNAGE, PICNIC SHELTER, PLANTINGS, IRRIGATION, ETC.)

LOCATION: South of Country Vista Dr., North of Garry, East of City Hall

DESCRIPTION: A 2.8 acre mini-arboretum to benefit a wide range of interests and abilities within our community and attract visitors from around the area. The site will be constructed in phases.

PURPOSE & NEED: The site will incorporate a natural area into an urban environment which will allow visitors to escape the pressures of an urban environment. The arboretum will relieve congestion at Pavillion Park and give the community more opportunity to conduct passive recreational activities including community gardens.

ENVIRONMENTAL: N/A

PROJECT STATUS: Construction of Phase 1 was completed in 2011, remaining phases will be completed in subsequent years and additional plantings installed

ESTIMATED CONSTRUCTION COST: \$75,000

ESTIMATED EXPENDITURE YEAR: 2016 - 2021

ANTICIPATED FUNDING SOURCES: City General Fund with some donations

CHANGES TO PREVIOUS CFP: Updated phasing, cost

ESTIMATED ANNUAL COST: \$6,000

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
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CFP No.: 23

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: PAVILLION PARK IRRIGATION & WATER SUPPLY IMPROVEMENTS

LOCATION: 727 N. Molter Rd.

DESCRIPTION: Improvements to the water supply and existing irrigation system at Pavillion Park

PURPOSE & NEED: Ageing system with an unreliable water source

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 24

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: PAVILLION PARK MISC. IMPROVEMENTS (BBQ'S BY PAVILLION, SWINGS & TOT LOT,
COMMUNITY GARDEN IN S. PORTION, PLAYGROUND SHADES, DISC GOLF RENOVATION)

LOCATION: 727 N. Molter Rd.

DESCRIPTION: Additional amenities and improvements to existing amenities at community park

PURPOSE & NEED: Provide additional amenities and improvements for a growing community to accommodate expansion and quality of facilities and programs available

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$75,000

ESTIMATED EXPENDITURE YEAR: 2016 & 2017

ANTICIPATED FUNDING SOURCES: City General Fund

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 27

HISTORY OF PROPOSAL

NEW PROJECT: _____ IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: X

PROJECT

TITLE: RIVER DISTRICT COMMUNITY PARK - ORCHARD

LOCATION: North of Mission Ave., South of Indiana Ave. extension, East of Glenbrook

DESCRIPTION: 10+ acre community park with facilities TBD by City Parks Plan and through public meetings

PURPOSE & NEED: Community park identified for NW portion of the City in the City Parks Plan and SAP-08-0001. Orchard Park will provide recreation opportunities within a walkable environment in the NW portion of the City that are currently not available to residents

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning Stage

ESTIMATED CONSTRUCTION COST: \$2,500,000

ESTIMATED EXPENDITURE YEAR: 2016 - 2018

ANTICIPATED FUNDING SOURCES: City / Grant / TIF/LIFT - Land Donation

CHANGES TO PREVIOUS CFP: Purpose & need, cost

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 36

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: ROCKY HILL PARK MISC. IMPROVEMENTS (COMMUNITY GARDEN EXPANSION, PLAYGROUND SHADES, HILLSIDE SLIDE)

LOCATION: 23900 E. Mission Ave.

DESCRIPTION: Improvements to include an expansion of the community garden, playground shades, and a hillside slide

PURPOSE & NEED: Various playground improvements as well as additional community garden space were desired in the City Parks Plan

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$50,000

ESTIMATED EXPENDITURE YEAR: 2017 & 2020

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 40

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: APPLEWAY AVE. & MADSON RD. INTERSECTION IMPROVEMENTS

LOCATION: Appleway Ave. & Madson Rd. Intersection

DESCRIPTION: Plans, Specifications, Estimate, and Construction of Signalized Intersection

PURPOSE & NEED: At build out intersection will fall below acceptable levels of service with TWSC

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$575,000

ESTIMATED EXPENDITURE YEAR: 2018-2019

ANTICIPATED FUNDING SOURCES: Harvard Road Mitigation Fund

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 41

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: APPLEWAY AVE. & SIGNAL RD. INTERSECTION IMPROVEMENTS

LOCATION: Appleway Ave & Signal Rd Intersection

DESCRIPTION: Plans, Specifications, Estimate, and Construction of Signalized Intersection

PURPOSE & NEED: At build out intersection will fall below acceptable levels of service with TWSC

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$575,000

ESTIMATED EXPENDITURE YEAR: 2020-2021

ANTICIPATED FUNDING SOURCES: Harvard Road Mitigation Fund

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 49

HISTORY OF PROPOSAL

NEW PROJECT: _____ IN PREVIOUS CFP: X MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: LIBERTY LAKE RD RECONSTRUCTION - COUNTRY VISTA DR TO APPLEWAY AVE

LOCATION: Segment

DESCRIPTION: Rehabilitation of roadway segment with lighting, new pavement, striping, channelizing

PURPOSE & NEED: Existing roadway surface is failing and does not contain adequate channelizing, lighting

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning / Design

ESTIMATED CONSTRUCTION COST: \$1,549,000

ESTIMATED EXPENDITURE YEAR: 2016

ANTICIPATED FUNDING SOURCES: City / TIB

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

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2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 52

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: STREET, PATHWAY, PEDESTRIAN SAFETY IMPROVEMENTS

LOCATION: Various

DESCRIPTION: Will include new/additional lighting, RRFB's, crosswalks, and other safety improvements

PURPOSE & NEED: Various locations require safety improvements to provide a consistently safe and usable pathway system throughout the City

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$100,000

ESTIMATED EXPENDITURE YEAR: 2016

ANTICIPATED FUNDING SOURCES: City - Streets Capital

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 59

HISTORY OF PROPOSAL

NEW PROJECT: _____ IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: X

PROJECT

TITLE: RIVER DISTRICT - MISSION AVE. IMPROVEMENTS (W. CITY LIMITS TO CORRIGAN RD)

LOCATION: Segment

DESCRIPTION: Rebuild and improve existing road segment due to age and lack of capacity, bike lanes, sidewalks, turn lanes

PURPOSE & NEED: Does not meet current development standards, pavement is failing in many sections, lack of pedestrian facilities,

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$2,482,000

ESTIMATED EXPENDITURE YEAR: 2020-2021

ANTICIPATED FUNDING SOURCES: Developer / TIF/LIFT

CHANGES TO PREVIOUS CFP: Updated title, description, etc.

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

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2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 61

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: SALTESE UPLANDS REGIONAL TRAIL CONNECTION

LOCATION: TBD

DESCRIPTION: New trail connection

PURPOSE & NEED: Multi-use trails ranked number 1 in the City Parks Plan. This trail would provide a connection from within the City, through private land to the Saltese Uplands Conservation Area

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: TBD

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: TBD

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 62

HISTORY OF PROPOSAL

NEW PROJECT: _____ IN PREVIOUS CFP: X MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: STREET & PATHWAY ILLUMINATION - MISSION AVE

LOCATION: Mission Ave from Molter Rd to Country Vista Dr, south side

DESCRIPTION: New lighting along pedestrian pathway

PURPOSE & NEED: Illuminate pedestrian pathway during hours of darkness

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$165,000

ESTIMATED EXPENDITURE YEAR: 2017

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 63

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: STREET PRESERVATION

LOCATION: Various

DESCRIPTION: Resurfacing road segments, intersections

PURPOSE & NEED: Pavement reaching end of useful life, requires replacement or resurfacing to maintain acceptable LOS

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$2,390,000

ESTIMATED EXPENDITURE YEAR: 2017, 2019, 2021

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 64

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: TRAIL REPAIRS & RESURFACING (MULTIPLE SECTIONS)

LOCATION: Various

DESCRIPTION: Resurfacing, repair, replacement of trail segments

PURPOSE & NEED: Pavement reaching end of useful life, requires replacement, resurfacing, or repair to maintain acceptable LOS

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

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2016 - 2021 CAPITAL FACILITIES PLAN
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CFP No.: 66

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: WAYFINDING SIGNAGE PROGRAM

LOCATION: TBD

DESCRIPTION: Local wayfinding

PURPOSE & NEED: Dependant on scope of project from assistance in finding tourism and civic facilities to businesses

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning / Design

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2016 - 2021 CAPITAL FACILITIES PLAN
Capital Improvement Worksheet**

CFP No.: 78

HISTORY OF PROPOSAL

NEW PROJECT: IN PREVIOUS CFP: _____ MODIFIED FROM PREVIOUS CFP: _____

PROJECT

TITLE: UNDERGROUND UTILITY PROGRAM (LIBERTY LAKE RD., MOLTER RD., MISSION AVE.)

LOCATION: Liberty Lake Rd., Molter Rd., Mission Ave., and possibly Appleway Ave.

DESCRIPTION: Undergrounding of existing overhead utility lines

PURPOSE & NEED: Aesthetic improvements requested, especially for the downtown area, during the City Comprehensive Plan update

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed, if applicable

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: N/A - Utility Purveyors

ESTIMATED ANNUAL REVENUES: TBD

CITY OF LIBERTY LAKE
FEE & TAX SCHEDULE ADOPTED FOR 2017

BUSINESS LICENSE	\$26 Annual License
MASTER SOLICITOR LICENSE	\$150 Annual License
INDIVIDUAL SOLICITOR LICENSE	\$75 Annual License
BACKGROUND CHECK	\$35 Per Occurance
GAMBLING	
Amusement Games	2% of gross receipts
Social Playing Cards	15% of gross receipts
Bingo & Raffles	5% of gross receipts
Punchboards & Pulltabs - Nonprofit	10% of gross receipts less the amount awarded as prizes
Punchboards & Pulltabs - Commercial	5% of gross receipts
Admissions Tax (Golf Courses and event charges)	5% of admission charge
Cable Franchise Fee	5% of gross income
Storm and Surface Water Utility Charge	\$10 per 3,160 sq ft of impervious surface. Annual Assessment
Sales Tax Rate	8.7% for non food items
Real Estate Excise Tax (REET 1)	.25% on sale of real estate
Real Estate Excise Tax (REET 2)	.25% on sale of real estate
Leasehold Excise Tax	4% of taxable rent
Property Tax	Levy Rate is 1.88/1000
Utility Tax	
Electricity	3% of gross receipts
Gas	3% of gross receipts
Garbage	3% of gross receipts
Cable	3% of gross receipts
Telephone	3% of gross receipts
Lodging Tax	2% on charge for lodging
Tourism Promotion	\$2 per stay
<u>LIBRARY FEES & FINES</u>	
Late Fees	\$0.10 per day per item
Copies	\$0.10 per item
Lost or damaged books	\$3.00 plus value of book

2017 Adopted Recreation Program Fee Schedule

Program Name	Adopted 2017
All Fools Hunt	\$5.00
British Soccer Camp (One Week Sports Camp)	
First Kicks - July	\$92.00
Full Day - July	\$201.00
Half Day AM - July	\$141.00
Half Day PM - July	\$141.00
Goal Keeper Program - July	\$141.00
Mini Soccer - July	\$92.00
First Kicks - August	\$92.00
Full Day - August	\$201.00
Half Day AM - August	\$141.00
Half Day PM - August	\$141.00
Mini Soccer - August	\$92.00
Children's Fitness Class	\$25.00
CHILL Summer Day Camp Per Week	\$130.00
CHILL Day Camp - Full Summer Rate Discount for Ten Weeks if paid by June 15th	\$1,250.00
CHILL Multi-Child Full Summer Rate Discount for Ten Weeks if paid by June 15th	\$1,150.00
CHILL Summer Day Camp Additional T-shirts	\$10.00
Community Garden Plot at the Arboretum	\$25.00
Community Garden Plot at Rocky Hill Park	\$25.00
Cross Country Ski Lessons	\$25.00
Equipment Rental - Gear to Go (Baseball Set, Croquet, Disc Golf, Volleyball Set) Per Day	\$15.00
Equipment Rental - Gear to Go (Kayak, Paddleboard) Per Day	\$40.00
Liberty Lake Learning Center Piano Lessons - per 1/2 hour	\$20.00
Liberty Lake Learning Center Reading or Math Club - per hour	\$20.00
Liberty Lake Learning Center Individual Tutoring - per hour	\$40.00
Liberty Lake Learning Center Assessment	\$60.00
River Rafting - Clark Fork	\$65.00
River Rafting - Family Upper Spokane	\$30.00
River Rafting - Guide Training Course	\$265.00
River Rafting - Spokane River Wine and Dine	\$32.00
River Rafting - Lower Spokane	\$38.00
River Rafting - Upper Spokane	\$32.00
Science Fun for Kids	\$20.00
Skyhawk's Sports Camp (One Week Sports Camp)	
Basketball	\$139.00
Baseball	\$139.00
Cheerleading	\$120.00
Flag Football	\$139.00
Golf	\$120.00
Mini Hawk	\$120.00
Multi Sport	\$139.00
Soccer	\$139.00
Tennis	\$115.00
Tiny Hawk	\$120.00
Volleyball	\$115.00
Snow Shoeing Class	\$25.00
Zumba (per class)	\$5.00
EVENTS **	
Liberty Lake Days - Three Day Event, Wine/Beer Garden Booth fee for Outside of Liberty Lake Business	\$200.00
Liberty Lake Days - Three Day Event, Wine/Beer Garden Booths fee for Liberty Lake Business	\$150.00
Liberty Lake Days - Three Day Event, Out of City Vendor	\$150.00
Liberty Lake Days - Three Day Event, Liberty Lake Business Vendor	\$100.00
Liberty Lake Days - Three Day Event, Social Service Non-Profit	\$50.00
Winter Festival - Social Service, Non Profit Vendor	\$20.00
Winter Festival - City of Liberty Lake Business	\$30.00
Winter Festival - All Other Businesses or Groups	\$40.00
Winter Festival - Private Horse Drawn Carriage Rides	\$75.00
FACILITIES	
LIBERTY LAKE BALL FIELDS	
Non-Profit Organizations:	
League/Practice Per Hour, Per Field	\$5.00
Game Prep Fee - \$10 Per Game, Lined/Dragged	\$10.00
Tournament, Games, Camps or Clinic Events Per Hour, Per Field	\$10.00
All Other Organizations and Private Groups:	
Practice Per Hour, Per Field	\$15.00
Game Prep Fee - \$20 Per Game, Lined/Dragged	\$20.00
Tournament, Games Per Hour, Per Field	\$20.00
Concession Fee Per Day at the Liberty Lake Ball Fields	\$50.00
INDOOR FACILITIES	
Little House, Friday - Sunday per hour	\$25.00
Little House, Monday - Thursday per hour	\$15.00
Little House, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00
Trailhead Banquet Room, Friday - Sunday per hour	\$25.00
Trailhead Banquet Room, Monday - Thursday per hour	\$15.00
Trailhead Banquet Room, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00
OUTDOOR FACILITIES	
Pavillion Park Picnic Shelter, Friday - Sunday and holidays hourly rate	\$35.00
Pavillion Park Picnic Shelter, Monday - Thursday hourly rate	\$25.00
Pavillion Park Picnic Shelter, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00
Pavillion Park Picnic Shelter event with more than 200 (garbage dumpster/porta pots/additional maintenance costs)	\$250.00
Rocky Hill Park Picnic Shelter, Friday - Sunday and holidays hourly rate	\$25.00
Rocky Hill Park Picnic Shelter, Monday - Thursday hourly rate	\$15.00
Rocky Hill Park Picnic Shelter, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00
Rocky Hill Park Picnic Shelter event with more than 200 people (garbage dumpster/porta pots/additional maintenance costs)	\$250.00
OUTDOOR SPORTS FIELDS	
Pavillion Park Sports Fields Per Field, Per Hour, any day of the week	\$10.00
Rocky Hill Park Sports Fields Per Field, Per Hour, any day of the week	\$10.00
Non-Profit Group Request for PP or RHP field use - Garbage removal and restroom cleaning fee, per application request	\$25.00
Water Fee for Dunk Tank Usage	\$50.00
* Cost shown are approximate and will be finalized by contract.	
* Community Events - Booth fees for City events (Liberty Lake Days and Winter Festival) are established on a case by case basis based on event budget and donations.	

**CITY OF LIBERTY LAKE - DEBT SCHEDULE
AS OF 1-1-2017**

	6.4 ACRES LAND BOND	GOLF COURSE NOTE
Interest Rate	4.48%	4.75%
Original Debt	1,750,000	1,800,000
Issue Year	6/10/05	12/1/02

Year	Principle	Interest	Total	Year	Principle	Interest	Total
2017	139,778.74	21,741.06	161,519.80	2017	123,550.61	2,458.14	126,008.75
2018	146,139.54	15,380.26	161,519.80	2018	-	-	-
2019	152,789.80	8,730.00	161,519.80	2019	-	-	-
2020	78,982.59	1,777.31	80,759.90	2020	-	-	-
2021			-	2021	-	-	-
2022			-	2022	-	-	-
	<u>517,690.67</u>	<u>47,628.63</u>	<u>565,319.30</u>		<u>123,550.61</u>	<u>2,458.14</u>	<u>126,008.75</u>

LIFT
2016 - 2017 REVENUE

Account Description	Notes	2016 Activity	Notes	2017 Adopted
Beginning Balances		\$ 7,708,745		\$ 6,676,745
TIF MATCHING FUNDS		\$ 480,000	2	500,000
Harvard Road Mitigation Fund		\$ -		
City of Liberty Lake - Contribution		\$ 520,000	1	500,000
Matching Funds State	3	\$ 1,000,000	3	1,000,000
				-
Total Lift Funds		\$ 9,708,745		\$ 8,676,745

LIFT
2016-2017 EXPENDITURES

Account Description	Notes	2016 Activity	Notes	2016-17 Adopted
Harvest Parkway	4	\$ -		\$ -
Indiana St. - Harvard to Courtyard	1	\$ -		\$ 1,474,000
Indiana St. - East of Harvard Rd		\$ 787,000	2	\$ -
Wellington St - East of Harvard Rd		\$ 1,175,000	2	\$ -
Sewer Lift Station & Force Main (W of Harvard)		\$ 1,070,000	2	\$ -
				\$ -
		\$ -		
Total Expenditures		<u>3,032,000</u>		<u>1,474,000</u>
ENDING BALANCE		\$ 6,676,745		\$ 7,202,745

Notes

1 City of Liberty Lake Project

2 - Per Res # 12-164B 2015 & 2016 Projects

3- State will match up to \$1 million a year based on what the City and other agencies match.

4 -Projects per Resolution 12-164A (2013 - 2015)

5 -Projects per Resolution 12-164B (2017 - 2020)

These funds are monitored by Spokane County. TIF is Fund 119. LIFT is FUND 163. Expenditures are approved by the Board of Commissioners.

Estimated amount of Liberty Lake Sales Tax Increment generated in the River District since base year (2008)

2009	\$	48,990	
2010	\$	82,114	
2011	\$	169,898	
2012	\$	263,041	
2013	\$	411,836	
2014	\$	449,926	
2015	\$	570,066	
2016	\$	650,000	Estimate

Total	\$	2,645,872
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Other Future Projects that are addressed in Resolution #12-164B

		Notes
Orchard Park (City Project)	2,000,000	5
+	1,450,000	5
Mission Ave - Harvest Parkway East	2,924,000	5
Harvard and Indiana Intersection	1,600,000	5
Harvest Parkway - North of Mission	575,000	5
I-90 Interchange	26,500,000	5

Total	35,049,000
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**RESOLUTION 12-164C
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

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

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

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

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

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

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

WHEREAS, the Council independent of the Board desires to develop a process whereby any developer within IA 2005-01 may present a proposed public improvement (as defined by RCW 39.89.020(4)) (the "Public Improvements") including the proposed cost thereof (the "Public Improvement Costs") as identified in the City's Capital Facilities Plan to the Council in advance of its construction;

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

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

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

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

WHEREAS, The City Council approved Resolution 12-164B in February 2015;

AND WHEREAS, Exhibit A has since been updated to be consistent with the adopted 2015 - 2021 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.

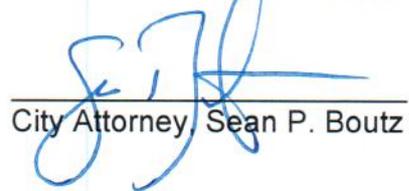
APPROVED by the City Council of the City of Liberty Lake this 5th day of April 2016.


Steve Peterson, Mayor

ATTEST:


City Clerk, Ann Swenson

APPROVED AS TO FORM:


City Attorney, Sean P. Boutz

Proposed Revisions – Resolution 12-164C, Exhibit A

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

A. Completed Projects:

1. Harvest Parkway – South of Mission	Complete	2013
a. Street & Drainage Improvements	\$ 865,079	
b. Sewer		
c. Water		

B. Projects the City and the Developer will focus on for 2015 -2016 are the following:

2. <u>Indiana Street – from Harvard Rd. to East of Harvard Rd.</u>		<u>2015</u>
a. Street and Drainage Improvements	\$ 575,000	
b. Sewer	\$ 80,000	
c. Water	\$ 132,000	
3. <u>Wellington – from Harvard Rd to East of Harvard Rd.</u>		<u>2015</u>
a. Street and Drainage Improvements	\$785,000	
b. Water	\$215,000	
c. Sewer	\$175,000	
4. <u>Sewer Lift Station, Force Main and other associated projects</u>		<u>2015</u>
(W of Harvard Rd to SE of LLSWD plant)	\$1,070,000	
<u>Sub Total for B.</u>		<u>\$3,032,000</u>

C. Projects the City and the Developer will focus on 2017 – 2020 are the following:

5. <u>Indiana Street – from Harvard Rd. to west of Courtyard Plat</u>		<u>2017</u>
a. Street and Drainage Improvements	\$1,090,000	
b. Sewer	\$ 164,000	
c. Water	\$ 220,000	
6. <u>Indiana Street – from Bitterroot to Power Transmission Lines</u>		<u>2018</u>
a. Street and Drainage Improvements	\$ 950,000	

b. Water	\$ 300,000	
c. Sewer	\$ 200,000	
7. Interstate 90 Interchange Improvements		2018
a. Access, alignment and safety improvements	\$26,500,000	
8. Orchard Park Design and Construction		2018
a. Multi-Use Sportsfields, play area, trails, restroom, etc.	\$ 2,500,000	
9. Mission Avenue – from Harvest Parkway East 1400'+/-		2019
a. Street and Drainage Improvements	\$2,000,000	
b. Water (2016)	\$ 924,000	
10. Harvard & Indiana Intersection		2019
a. Street and Drainage Improvements	\$1,600,000	
11. Harvest Parkway – North of Mission		2020
a. Street and Drainage Improvements	\$250,000	
b. Water	\$100,000	
c. Sewer (2016)	\$225,000	
 <u>Sub Total for C.</u>		 <u>\$37,023,000</u>
 <u>Total Cost</u>		 <u>\$40,920,079</u>

Note: Projects # 9b and 11c are utility projects that are planned to be constructed in 2016 ahead of the Streets and Drainage Improvements planned for 2019 and 2020 respectively.

2015-2034 LIFT REVENUE - FORCAST WITH FULL MATCH

Year	2015	2016	2017	2018	2019	2020	2021	2022	2034	Total
CITY PROP TAX LESS TIF	1,962,713	2,009,582	2,057,534	2,106,594	2,156,785	2,208,132	2,260,659	2,314,393	3,063,182	55,063,154
LIFT RECIEVES FROM CITY	146,616	152,481	158,580	164,923	171,520	178,381	185,516	192,937	308,898	4,783,408
LIFT FROM FIRE	140,963	145,897	151,003	156,288	161,758	167,420	173,280			1,473,740
LIFT FROM SPOKANE CO	175,208	181,340	187,687	194,256	201,055	208,092	215,375			1,709,785
TIF MATCH FOR LIFT	462,787	479,718	497,270	515,467	534,333	553,893	574,171	192,937	308,898	7,942,566
CRONK SEWER PROJECT										200,000
WATER/SEWER IOOPING FUND										144,000
CITY OF LIBERTY LAKE	-	-	-	-	-	-	-	-	-	947,000
HARVARD RD MIT/STORM/APA	129,213	135,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	2,125,213
Sales Tax Increment - City	408,000	385,282	402,730	384,533	365,667	346,107	325,829	707,063	591,102	11,641,223
State Match	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	23,000,003
TOTAL LOCAL AND STATE	2,000,000	1,999,999	2,000,000	2,000,001	2,000,001	1,999,999	2,000,000	1,999,999	2,000,000	46,000,004
EXPENSE Beg Bal plus Rev	9,708,745	10,160,385	9,128,385	9,654,385	7,704,385	6,780,385	6,605,385	8,605,385	32,605,385	
Expenses for Year	1,548,360	3,032,000	1,474,000	3,950,000	2,924,000	2,175,000				
Ending Balance	8,160,385	7,128,385	7,654,385	5,704,385	4,780,385	4,605,385	6,605,385	8,605,385	32,605,385	

NOTES:

#1. Schedule shows 2015 thru 2034. This schedule assumes that the City would continue to its property tax to the RDA after it expires in 2021. The schedule also assumes that the City will calculate the Sales Tax Increment and use those dollars to match the LIFT. Also include would be the additional dollars needed to make the full lift. This is found under the City of Liberty Lake line item.

#2. Table assumes a 2.5% growth in overall property tax. 4% growth in the RDA.

#3. In 2022, TIF expires. Assumption is that the City would continue its share the TIF calculation to the LIFT. However, Fire and County TIF would cease.

#4. Harvard Rd Mitigation Fund dollars are fees received for the Interchange.

#4A. Only measuring single family. Commercial permits are not calculated into this figure.

#5. Sales Tax Increment is calculated. The 2014 amount is sales tax increment that was measured in the 2015 Annual Report.

Other Notes:

Highlighted in yellow is a summary of items that have been approved per Resolution 12-164C (See attached schedule).

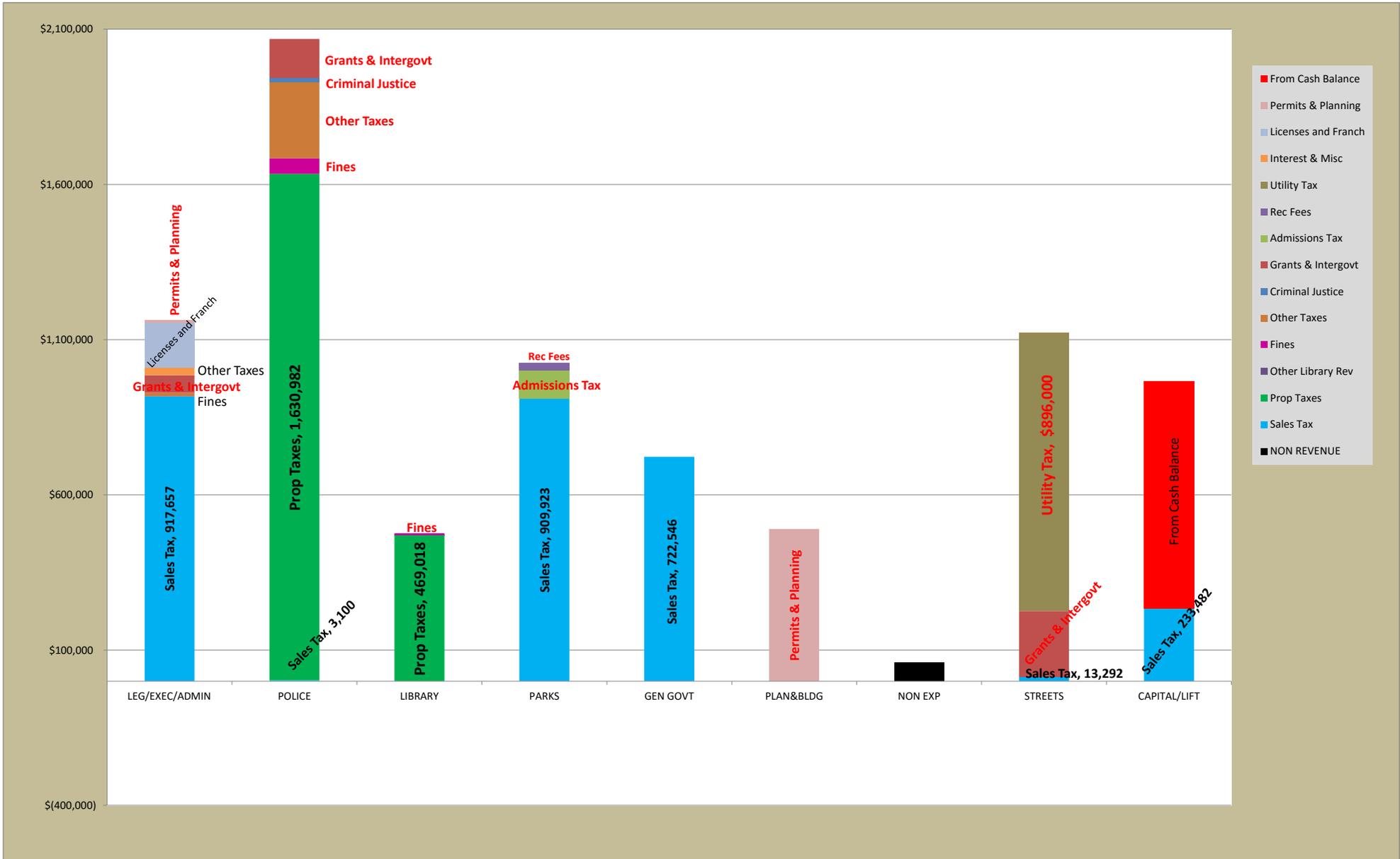
I-90 Interchange has not been factored into schedule

Spokane County is the sponsoring agency and any Debt issuance would be approved thru the County

Ending Balance shows what is available after each year. Note that not all the projects identifies in Res #12-164C may be completed by 2017.

General Fund Expenditures by Revenue Source for 2017 Budget

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



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