

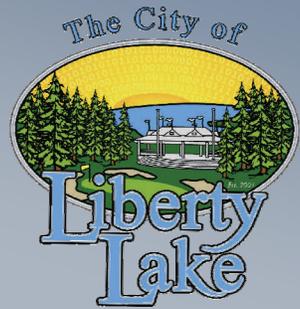


Live



Fiscal Year 2013 Budget

Presented by Mayor Steve Peterson



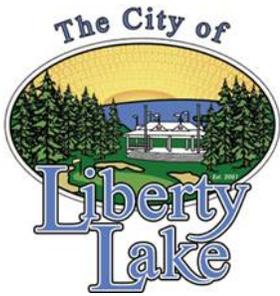
Work



Play

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CITY OF LIBERTY LAKE

Office of the Mayor

October 16, 2012

Dear Members of Council and Residents of Liberty Lake:

I am pleased to present the community's City of Liberty Lake 2013 Budget. This budget reflects our vision and mission statements in terms of action and accountability. I have embraced the input from Council and staff during our retreat in August. I have reached out to our community boards, residents, service organizations as well as our economic development partners in developing this budget document. We have all agreed that the quality of life, environment and economic vitality are directly affected by the commitments made to service, capital projects and community partners embraced in this budget.

Past is prologue to our future. In 2012 we reorganized around our City Administrator position, changed our organizational work groups to implement high levels of service and initiated activity that reflected well within our community. Our employees rallied around our "clean it up, pick it up and fix it up" mantra in 2012. One can see this at City Hall, around the golf course, in the parks and on the streets. Our partners see it reflected in our community relations with prospective new business recruitment. The local businesses understand the benefits of a quality transportation structure that moves employees and goods in and out of our city on a daily basis while insuring maintaining it for the future. In our conversations, we have found broad-based support and a community voice within the City committed to maintaining Liberty Lake as a very safe place to be. Our priorities are aligned to meet citizen needs. We truly are maturing into a Live, Work and Play community.

Reflecting on our 2012 budget I am happy to report the City revenue has either met or exceeded expectations. Our expenses have been contained due to reorganization, implementing new procedures and embracing technology. Our community has rebounded in property valuation, new construction and sales tax revenue. Sales tax has been led by existing business, entrepreneurs starting new businesses, a growing job base and new family home construction. Our building permit dollars have doubled in 2012 to assure a full pipeline going into 2013. We are conservatively projecting sales tax to grow by 2.7% for 2013.

In 2010 the Council implemented a utility tax to provide bridge funding in an uncertain future. Today we have cut that utility tax in half and I am proposing to dedicate the remainder to our Street Fund. Currently, we are focusing on maintenance/preservation of our streets at about \$300,000 to \$400,000 a

year. The balance of the utility tax funds will be used for more intense capital street fund dollars to rebuild antiquated streets like Valleyway, Liberty Lake Drive, Sprague Avenue and Appleway which are included in our Capital Facilities Program.

We will also be looking at different revenue opportunities in 2013. As always, we will be aggressive in applying for grants to help pay for projects identified on the Capital Facilities Plan. As the Harvard Road Mitigation Fund comes to a close in 2013 with the completion of the Harvard Road/ Mission Roundabout, I propose creating a Mission Mitigation Fund. This will identify the areas in and around the River District, the infrastructure projects that need to be completed to service the area, and help provide the funds available as a match for the LIFT. (See LIFT / TIFT Budget)

In 2013 budget, I have prioritized the City's necessary expenditures as follows:

- Public Safety
 - o New Officer plus two new squad cars
 - o Increase the number of Reserve Officers
 - o More cameras to extend the Officers reach
 - o Expand the Scope Fleet
- Debt
 - o Reduce City Debt – Pay the City Hall Bond in full in June of 2014. Interest savings to the City would be \$73K
- Parks & Open Space
 - o Increase the number of Seasonal Staff to 14, (Boots on the ground) to maintain the City parks and open space
 - o CV ball fields Implementation and Construction
- Library
 - o Open on Mondays and long- range planning
 - o Review Capital needs
- Golf
 - o Zero base budget
 - o Lease review of Restaurant
 - o Capital Improvements of the grounds
- Streets
 - o Cost Recovery for City Engineer
 - o Maintain and improve City Streets
 - o Work with SRTC and WSDOT on planning
- Recreation & Community Service

- Community Garden Expansion
- Fee for Service update

- Building & Planning
 - Review and updates to the Development Code
 - Add a part time Building Inspector as needed
 - Shoreline Management Plan

- Projects for 2013
 - Liberty Lake Town Square (RCO Grant Application for \$425K to cover half the expense).
 - Harvard / Mission Interchange
 - Appleway Rebuild
 - CV Ball fields
 - Fallen Heroes
 - Completion of Trail system along Sprague Avenue

The City will be reaching out to its partners to promote job growth and community services. Groups such as: Spokane Valley Chamber, Greater Spokane Inc., Convention and Visitors Bureau, the HUB, Friends of Pavilion Park, and Friends of the Library will be engaged in an advisory role to integrate new or existing employers into our community.

The City will be conducting a Community Survey in conjunction with EWU and will be having Town Hall meetings to discuss the Town Square and Civic Center Design, Retail Incubation Building, and Community Pool.

The future is bright for Liberty Lake and its citizens. In 2012, Camping World opened, which brings people from all over the area, not just from Liberty Lake. The Meadowood Technology Campus Building is nearing capacity, Huntwood Industries has been increasing its workforce since the recession ended, and other businesses such as I-Tron have been reporting positive news. I look forward to more great news in 2013. This Community has unity, leadership, and vision! Our base of citizens and businesses is very strong! Collectively, we want the "City of Liberty Lake to be recognized as Spokane County's Premier Address!"

Respectfully,

Mayor Steve Peterson

2013 COUNCIL PRIORITIES

1. 6.4 Acres located on the NW corner of Mission and Signal.

- a. Move forward with construction of the **Town Square Park** project upon receipt of the 50% grant funding.
- b. In 2013, engage the community and seek their input for development of the remainder of the site. Community outreach may include workshops, surveys, and other forums of open community involvement.
- c. Maintain the site in the near term. Identify options for improving the site and evaluate budgeting these resources (funding and staff) in the 2013 budget.

2. Update the Capital Facility Plan (CFP) as follows:

- a. Council Chamber Expansion - Delete project
- b. Appleway Widening – Move Funding Date to 2015
- c. Fallen Heroes Park Enhancements – Add project and evaluate funding commitment/schedule in the 2013 Budget
- d. Hold workshops on the following projects:
 - i. Town Square Park
 - ii. I 90 Bridge/Liberty Lake Rd – Appleway to Liberty Lake Drive
 - iii. CV Ball Fields – funding options
- e. Park Improvements
 - i. Reconcile future Parks facilities with approved Specific Area Plans
 - ii. Identify O & M responsibilities

3. Economic Development Strategy

- a. Develop a plan/strategy to advance a “focused and concerted” effort.
- b. Strong desire by council to be competitive and successful in attracting new businesses and retain existing businesses.
- c. Strong desire by council to demonstrate their appreciation of businesses located in Liberty Lake.
- d. Strong desire by council to advance a culture of creative and strategic problem solving that aligns our Comprehensive Plan and forwarding thinking trends.

4. City Services

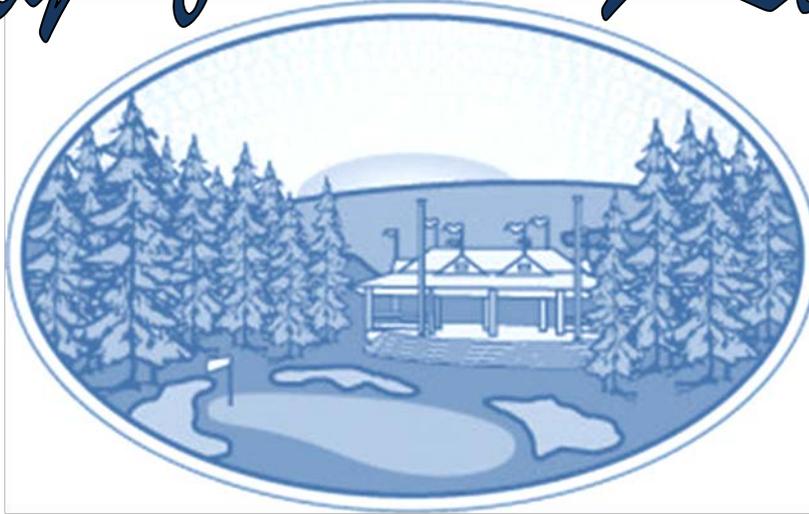
- a. Clean & Green – Commit resources to ensure that Liberty Lake's parks and open space are well maintained and efficiently operated.
- b. Inventory and clarify publicly-maintained space and HOA-maintained space.
- c. Examine, evaluate and scrutinize discretionary public services. This list may include:
 - i. Golf Course

- ii. Animal Control Services
- iii. Broadening Digital & Internet Service Options
- iv. Water & Sewer Utility Franchises

5. Utility Tax Allocations

- a. Annually, the Administrative Staff is to evaluate and present recommendations
- b. Dedication of revenue may include:
 - i. Street Maintenance
 - ii. Capital Projects
 - iii. Other unfunded projects or services.

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
Odin Langford
Lori Olander
Josh Beckett
Keith Kopelson
Shane Brickner
Dan Dunne
Cristella Kaminskis

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
Eleanor Folsom, Accounting Technician

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.

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.

City of Liberty Lake Planning Commission:

Full Time Members - Voting

Robert Moore (City Resident) - **Commission Chair (2012 / 2013)**

Term Expiration: 12/31/2014

Larry Laux (City Resident) - **Commission Vice-Chair (2012 / 2013)**

Term Expiration: 12/31/2014

Gary W. Green (City Resident)

Term Expiration: 12/31/2015

Tom Hufty (City Resident)

Term Expiration: 12/31/2014

Stan Jochim (Community Resident)

Term Expiration: 12/31/2012

Karl Patchin (City Resident)

Term Expiration: 12/31/2013

Ashley Salzwedel (City Resident)

Term Expiration: 12/31/2014

Adjunct Member(s) - Non Voting

Jared Von Tobel (City Resident)

Term Expiration: 12/31/2015

Liberty Lake Library Board of Trustees:

Mary Ellen Steen
Term Expiration: 2014

Bob Gamble
Term Expiration: 2015

Linda Dockrey
Term Expiration: 2016

Lu Embrey
Term Expiration: 2012

Pat Lutzenberger
Term Expiration: 2013

Liberty Lake Salary Commission:

Donald E. Millikan
Term Expiration: January, 2014

Peggy Self
Term Expiration: January, 2014

Wadie Elaimy
Term Expiration: January, 2013

Budget Guide

Budget Process

Purpose

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

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

Process

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

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

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

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

Basis of Accounting and Budgeting

Basis of Presentation: Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. For 2013, the City will use nineteen (19) 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.

In accordance with state law, the City also recognizes expenditures paid 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, LGTO Redemption Note (1.8), City LL Land LGTO Bond, City Hall LGTO Bond, Capital Projects, Special Capital Projects, Street Capital Projects, Townsquare Capital Project, Outlet Trail Project, Harvard Road Mitigation, Municipal Library Capital, Police Capital, Stormwater Utility, 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 May 4, 2010. 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 enables 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. 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. 204
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2013 THROUGH DECEMBER 31, 2013, 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, 2013 and ending December 31, 2013.

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 November 8, 2012, and November 15, 2012 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 2013 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 2013 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 \$12,197,056 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 2013 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 2013 budget. The Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

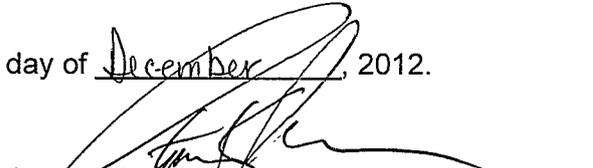
Section 3. Transmittal. A complete copy of the budget, as adopted, together with a copy of this Ordinance, shall be transmitted by the City Clerk to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

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.

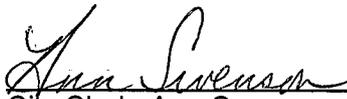
Section 5. Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of this Ordinance or a summary thereof in the official newspaper of the City as provided by law.

PASSED by the City Council this 18th day of December, 2012.



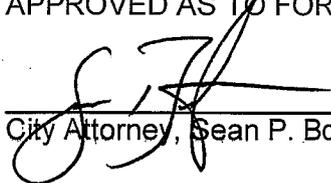
Mayor, Steve Peterson

ATTEST:



City Clerk, Ann Swenson

APPROVED AS TO FORM:



City Attorney, Sean P. Boutz

Date of Publication: 12.27.12

Effective Date: 1.1.13

**City of Liberty Lake
2013 Budget Summary By Fund**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	\$ 1,847,963	\$ 4,753,910	\$ 4,495,505	\$ 2,106,368
Street Fund	\$ 265,627	815,535	815,630	\$ 265,532
Tourism Promotion Fund	\$ 83,871	40,200	75,000	\$ 49,071
Tourism Promotion Area (TPA)	\$ 1,338	50,015	50,000	\$ 1,353
Restricted Reserve	\$ 1,205,852	1,200	300	\$ 1,206,752
LTGO Redemption Note (1.8)	\$ -	168,112	168,112	\$ -
City Land LTGO Bond Fund	\$ -	161,521	161,521	\$ -
City Hall LTGO Bond Fund	\$ 785,000	-	108,086	\$ 676,914
REET 1 - Capital Projects	\$ 624,196	140,900	425,000	\$ 340,096
REET 2 - Capital Projects	\$ 576,362	140,900	560,000	\$ 157,262
Street Capital Projects Fund	\$ 1,009,149	2,101,900	2,100,000	\$ 1,011,049
TownSquare Capital Project	\$ -	850,000	850,000	
Outlet Trail Project Fund	\$ 0	280,000	280,000	\$ 0
Pedestrian/Bicycle Bridge Fund	\$ 0	-	-	\$ 0
Harvard Road Mitigation Fund	\$ 584,219	979,100	1,563,319	\$ 0
Library Capital Fund	\$ 75,253	13,460	22,000	\$ 66,713
Police Capital Fund	\$ 130,000	50	-	\$ 130,050
Stormwater Utility Fund	\$ 181,041	62,350	62,250	\$ 181,141
Golf Operations Fund	\$ 135,855	405,341	431,553	\$ 109,643
Unemployment Fund	\$ -	28,780	28,780	\$ -
	\$ 7,505,726	\$ 10,993,274	\$ 12,197,056	\$ 6,301,944
Total Revenues & Expenditures		\$ 18,499,000	\$ 18,499,000	

**CITY OF LIBERTY LAKE
ADOPTED SALARY SCHEDULE FOR 2013**

JOB TITLE	Full Time (FT) Part Time (PT)	# of Employees	RANGE	CURRENT RANGE	2013 ADOPTED CHANGES
<u>Section 2. EXECUTIVE</u>					
CITY ADMINISTRATOR	FT	1	100	\$120,000	
<u>Section 3. ADMIN & FINANCE</u>					
FINANCE DIRECTOR	FT	1	95	\$83679-\$94236	
CITY TREASURER	FT	1	85	\$50003-\$56306	\$52250-\$58802
CITY CLERK	FT	1	85	\$48942-\$55120	\$52250-\$58802
EXECUTIVE ASST / ACCOUNTING TECH	FT	1	75	\$31824-\$35838	\$35402-\$39874
<u>Section 4. POLICE</u>					
Chief of Police	FT	1	95	\$87332-\$98389	
Police Records Clerk	FT	1	76	\$38730-\$43617	
Police Officer 1	FT	0	61	\$40521-\$45641	Vacant - Not in 2013 Budget
Police Officers II	FT	6	62	\$52834-\$61906	New Hire for 2013
Police Officers III	FT	1	63	\$56419-\$64800	
Police Sergeant	FT	1	65	\$66182-\$74542	
Police Detective	FT	1	67	\$72900-\$82123	
<u>Section 5. PARKS & RECREATION</u>					
Parks & Recreation Coordinator	FT	1	74	\$48504 - \$54623	\$50000-\$56309
Golf Professional	FT	1	73	\$50274-\$56583	
Parks and Open Space Superintendent	FT	1	72	\$51022-\$57450	
Recreational Staff & Golf-Lead	PT	NA		\$10 - \$11.26 per hour	
Recreational Staff-Counselors	PT	Varies		\$9.04 - \$10.18 per hour	
Park Maintenance Seasonal	PT	Varies		\$9.04 - \$10.18 per hour	
Park Maintenance Seasonal - Lead	PT	Varies		\$10 - \$11.26 per hour	
<u>Section 6. Planning & Building Services</u>					
Project Planner	FT/PT		40	\$46440-\$52270	Vacant - Not in 2013 Budget
Building Inspector	FT/PT		43	\$46321-\$52146	Vacant - Not in 2013 Budget
Chief Building Inspector	FT	1	45	\$57699-\$64979	
Planning & Building Services Manager	FT	1	91	\$58600-\$65993	
ADMINISTRATIVE ASSISTANT	FT	1	75	\$35401-\$39874	
<u>Section 7. Library</u>					
Director of Library Services	FT	1	91	\$56576-\$63714	\$63934-\$72000
Librarian	FT	1	77	\$40643-\$45760	
Circulation Supervisor	FT	1	35	\$28600-\$32219	\$31429-\$35381
Library Tech Specialist	PT	1		\$14.59-\$16.43 per hour	
Library Clerk	PT	Varies		\$11.58-\$13.06 per hour	
Library Technician I	PT	Varies		\$12.86-\$14.48 per hour	
Library Associate	PT	Varies		\$15.70-\$17.68 per hour	
Library Page	PT	Varies		\$9.32-\$10.50 per hour	
<u>Section 8. Public Works</u>					
Community Development Director	NA		95	\$86118-\$97216	Vacant - Not in 2013 Budget
City Engineer	FT	1	92	\$77120-\$86850	
Crew Supervisor/Equipment Maint Tech	FT	1	79	\$36379-\$40976	\$44096-\$49659
Maintenance Worker	FT	1	78	\$28017-\$31552	\$30014-\$33801
<u>Section 9. FACILITIES</u>					
Custodian	PT	1		\$9.04 - \$10.18 per hour	
Facilities Technician	PT	1		\$13.47-15.17 per hour	

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
RESOLUTION NO. 12-161**

**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, 2013 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 2012 current expense budget of the City;

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

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

WHEREAS, the population of the City of Liberty Lake is 7,900

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 2013 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2013 budget and the related financial requirements the City Council desires to impose an ad valorem property tax as permitted by State law.

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

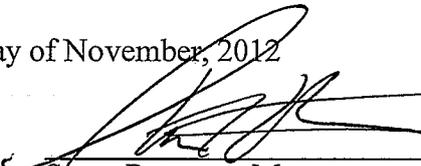
Section 1. 2013 Levy. There shall be and is hereby levied and imposed upon real property, personal property, all new construction, utility property, and all property resulting from any annexations as defined in RCW Chap. 84.02 and 84.55.005 in the City of Liberty Lake, Spokane County, Washington, a regular property tax increase over the 2012 amount of \$1,953,564.16 which is 0% for the year commencing January 1, 2013 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 2013 calendar year.

Section 2. Banking. The City Council does specifically intend to “bank” as provided in RCW 84.55.092 and WAC 458-19-065 the future levy capacity of the City which would have been allowed and available in 2013 as calculated by multiplying the 2012 highest lawful tax levy by 101 percent.

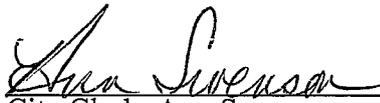
Section 3. Notice to Spokane County. Pursuant to RCW 84.52.020, the City Clerk/Treasurer shall certify to the County Legislative Authority a true and correct copy of this Resolution, as well as, the budget estimates adopted by the City Council in order to provide for and direct that the taxes levied herein shall be collected and paid to the City Clerk/Treasurer of the City of Liberty Lake at the time and in the manner provided by the laws of the State of Washington.

PASSED by the City Council this 20th day of November, 2012



Steve Peterson, Mayor

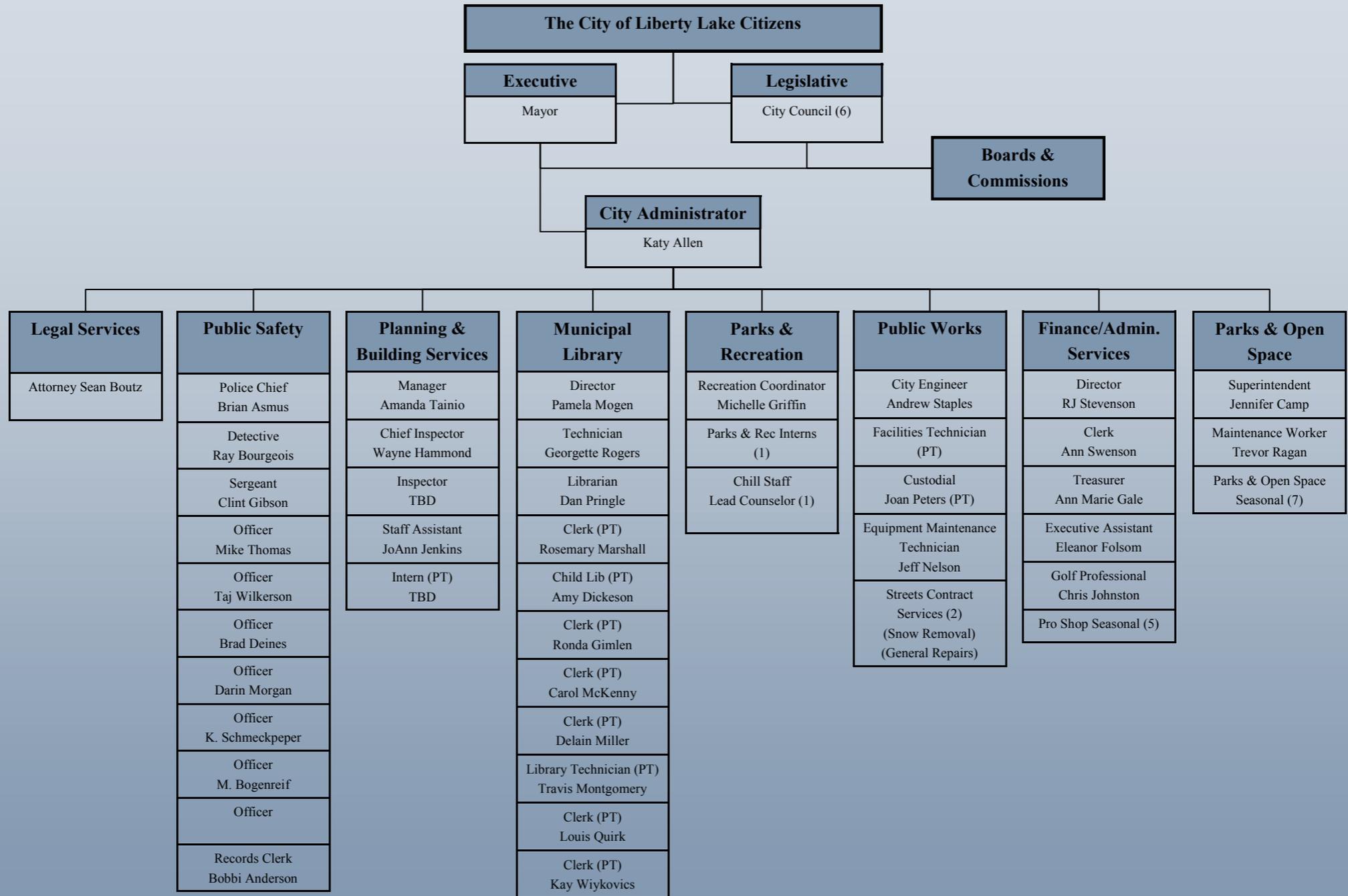
ATTEST:



City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean Boutz



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

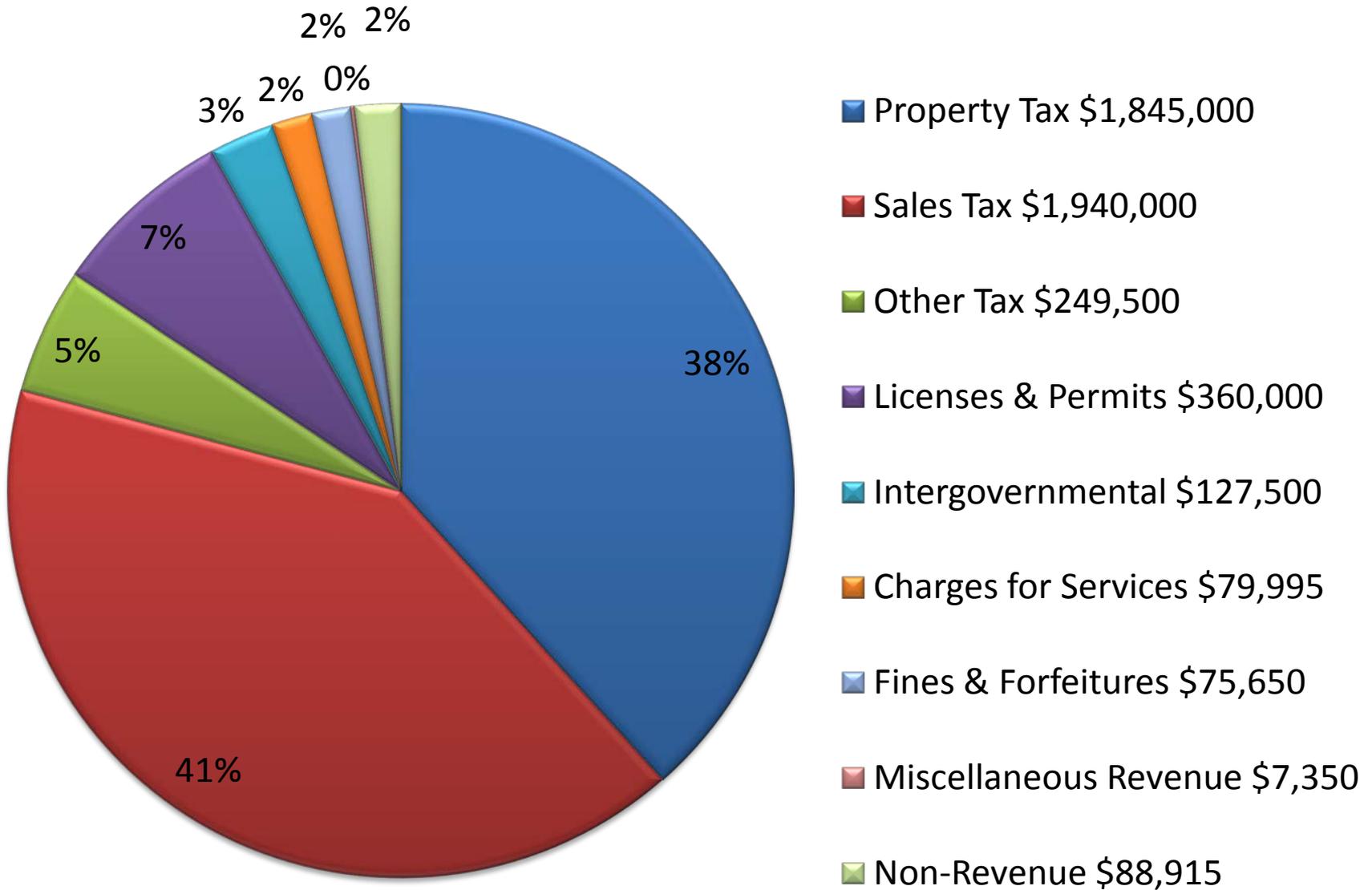
	2010 Actual	2011 Actual	2012 Budgeted	2013 Adopted
001 General Fund				
310 Taxes	3,507,375.16	5,027,344.58	4,551,250.00	4,014,500.00
320 Licenses & Permits	342,108.36	398,588.21	266,100.00	360,000.00
330 Intergovernmental	672,453.37	219,850.84	122,257.00	127,500.00
340 Charges for Services	132,530.53	104,657.55	88,050.00	79,995.00
350 Fines and Forfeitures	79,528.44	76,428.03	76,350.00	75,650.00
360 Miscellaneous Revenue	436,869.13	12,815.06	8,568.00	7,350.00
380 Non-Revenue	83,548.22	85,074.76	91,815.00	88,915.00
390 Operational Transfers	107,926.96	21,440.74	27,500.00	-
Total General Fund	5,362,340.17	5,946,199.77	5,231,890.00	4,753,910.00

	2010 Actual	2010 Actual	2012 Budgeted	2013 Adopted
110 Street Fund	660,684.33	640,019.31	814,005.00	815,535.00
115 Tourism Promotion Fund	38,591.20	42,368.58	30,400.00	40,200.00
117 Tourism Promotion Area (TPA)	23,528.02	25,221.46	50,050.00	50,015.00
120 Restricted Reserve	3,279.09	2,330.42	2,500.00	1,200.00
211 LTGO Bonds 2002	66,802.50	599,338.58	63,983.00	-
212 LTGO Redemption Note (1.8)	168,097.51	168,097.51	168,112.00	168,112.00
214 City Land LTGO Bond Fund	161,519.80	161,519.80	161,521.00	161,521.00
240 City Hall LTGO Bond Fund	108,084.20	108,084.20	108,086.00	-
310 Capital Projects Fund	160,008.10	198,178.34	140,750.00	140,900.00
311 Special Capital Projects Fund	156,244.07	197,341.81	140,750.00	140,900.00
312 Street Capital Projects Fund	176,886.69	437,594.80	251,700.00	2,101,900.00
313 TownSquare Capital Project	-	-	-	850,000.00
315 Outlet Trail Project Fund	28.86	18.79	100.00	280,000.00
317 Pedestrian/Bicycle Bridge Fund	15.96	10.41	100.00	-
320 Harvard Road Mitigation Fund	81,930.83	48,496.34	36,300.00	979,100.00
330 Library Capital Fund	106,811.72	165.00	50,025.00	13,460.00
334 Police Capital Fund (Software)	-	-	130,000.00	50.00
410 Stormwater Utility Fund	59,392.15	61,428.89	59,350.00	62,350.00
420 Golf Operations Fund	455,592.37	380,042.66	448,840.00	405,341.00
501 Unemployment Fund	10,901.84	28,727.46	28,780.00	28,780.00
TOTAL REVENUES	7,818,895.27	7,818,895.27	7,917,242.00	10,993,274.00

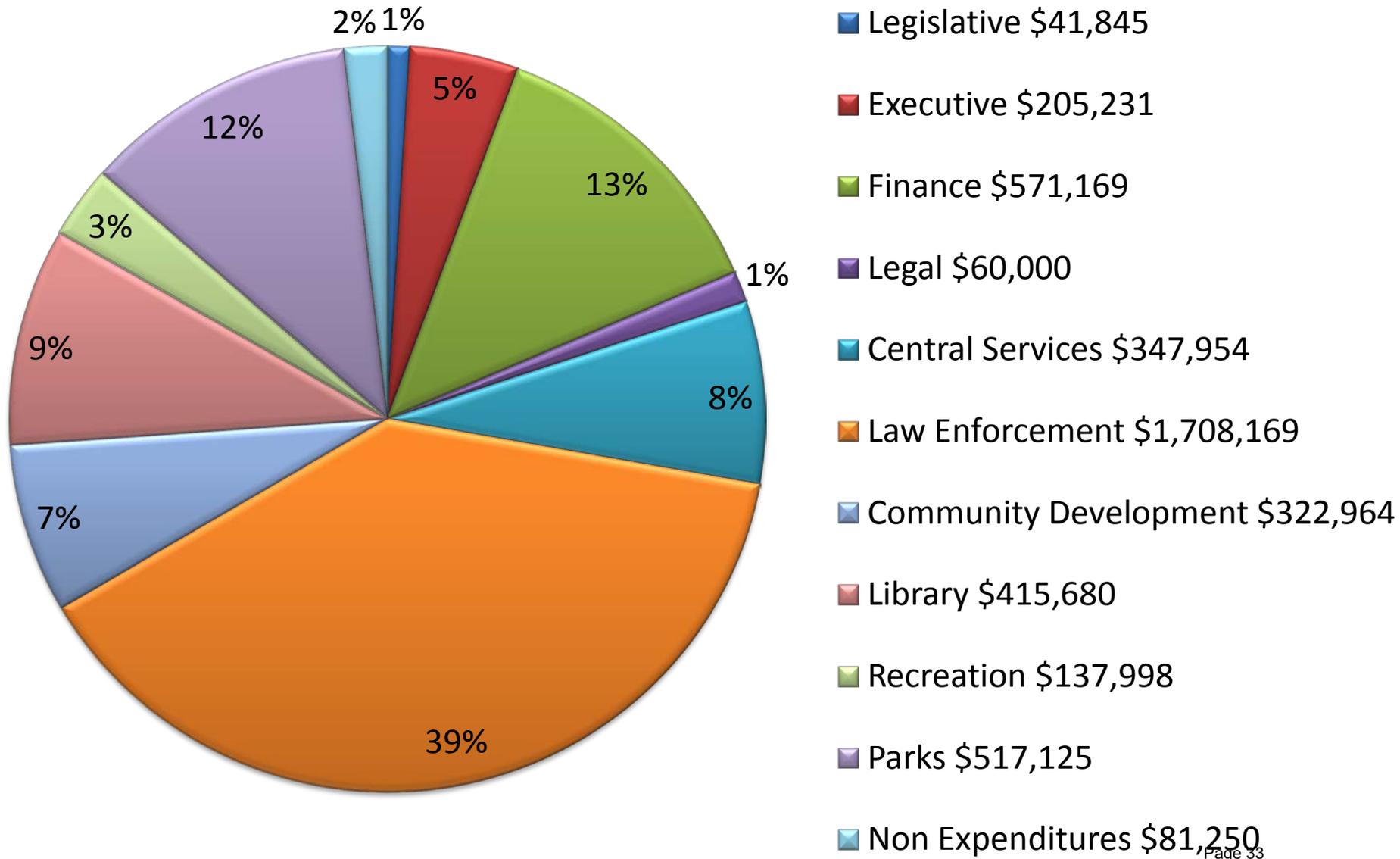
City of Liberty Lake
Budget Summary By Expenditures

	2010	2011	2012	2013
	Actual	Actual	Budgeted	Adopted
001 General Fund				
511 Legislative	54,896	35,694	49,683	41,845
513 Executive	36,931	47,163	206,383	205,231
514 Finance	473,451	481,387	563,154	625,669
515 Legal	48,422	48,000	60,000	60,000
519 Central Services	1,733,937	1,795,166	1,493,178	379,574
521 Law Enforcement	1,431,252	1,432,064	1,543,781	1,708,169
542 Street Utility	18,156	21,441	27,500	-
558 Community Development	318,785	250,701	374,247	322,964
572 Library	477,314	338,183	380,121	415,680
574 Recreation	72,138	118,891	105,099	137,998
576 Parks	533,547	279,800	349,644	517,125
580 Non Expenditures	57,329	95,074	80,650	81,250
Total of General Fund	5,256,157	4,943,562	5,233,440	4,495,505
	2010	2011	2012	2013
All Other Funds	Actual	Actual	Budgeted	Adopted
110 Street Fund	533,055	735,698	670,354	815,630
115 Tourism Promotion Fund	57,789	52,936	85,000	75,000
117 Tourism Promotion Area (TPA)	22,274	28,050	50,000	50,000
120 Restricted Reserve	160	-	-	300
211 LTGO Bonds 2002	66,803	599,339	63,983	-
212 LTGO Redemption Note (1.8)	168,098	168,098	168,112	168,112
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
240 City Hall LTGO Bond Fund	108,084	108,084	108,086	108,086
310 Capital Projects Fund	156,290	32,204	50,000	425,000
311 Special Capital Projects Fund	156,290	32,204	50,000	560,000
312 Street Capital Projects Fund	-	197,000	-	2,100,000
313 TownSquare Capital Project	-	-	-	850,000
315 Outlet Trail Project Fund	-	-	9,790	280,000
317 Pedestrian/Bicycle Bridge Fund	-	-	5,502	-
320 Harvard Road Mitigation Fund	-	-	-	1,563,319
330 Library Capital Fund	-	-	30,000	22,000
334 Police Capital Fund (Software)	-	-	-	-
410 Stormwater Utility Fund	15,473	46,870	55,000	62,250
420 Golf Operations Fund	439,835	378,862	472,101	431,553
501 Unemployment Fund	21,356	35,619	28,780	28,780
Total Expenditures for All Funds	7,163,183	7,520,046	7,241,669	12,197,056

2013 Proposed Revenue



2013 Proposed Expenditures



General Fund

**Legislative
General Fund 001**

Account Description	2010 Actual	2011 Actual	2012 Adopted	2013 Proposed	% Change
Salaries & Wages	20,875.00	21,000.00	21,000.00	21,000.00	0%
Benefits	1,730.96	1,784.00	1,743.00	1,845.00	6%
Supplies	450.36	717.28	1,500.00	1,500.00	0%
Services & Charges	18,719.96	9,655.62	15,940.00	8,000.00	-50%
Intergovernmental	10,119.77	2,536.75	9,500.00	9,500.00	0%
Capital Outlay	2,999.55	-	-	-	
Legislative Total	<u>\$ 54,896</u>	<u>\$ 35,694</u>	<u>\$ 49,683</u>	<u>\$ 41,845</u>	<u>-16%</u>

Legislative costs are expenditures associated with City Council activities.

Notes

Services & Charges

Includes mileage and travel reimbursement, legal notices, and registration.

Intergovernmental

Estimated election costs for voter registration in 2013.

CITY OF LIBERTY LAKE
DEPARTMENT: LEGISLATIVE
FUND: General Fund
2013 Line item detail

Account	Title	2010 Actual	2011 Actual	2012 Budgeted	2013 Proposed	Notes
511 60 10 00	Salaries & Wages-Council	20,875.00	21,000.00	21,000.00	21,000.00	
511 60 20 01	City Council SS/Medicare	1,597.35	1,606.92	1,607.00	1,607.00	
511 60 23 00	Labor & Industries	133.61	177.24	136	238	
511 60 31 00	Office/Operating Supplies	450.36	717.28	1,500.00	1,500.00	
511 10 41 00	Professional Services	4,637.13	389.84	0	0	
511 10 42 01	Postage	4,274.60	0	0	0	
511 10 43 01	Travel - AWC Conference	368.72	0	0	0	
511 30 41 00	Legal Notices	4,451.51	3,704.78	5,500.00	4,000.00	Examples are posting notices for Public Hearings, special meetings, Ordinances and Resolutions.
511 40 49 00	Registration	4,988.00	5,540.00	2,100.00	0	
511 60 43 00	Mileage/Travel	0	21	3,600.00	2,500.00	Travel to and from conferences/trainings
511 60 49 00	Dues,Subscriptions,Mbrsh	0	0	4,740.00	1,500.00	Registration for conferences and trainings
511 60 51 00	Election Costs	10,119.77	2,536.75	9,500.00	9,500.00	
594 11 64 00	Furniture,Computers&Equip	2,999.55	0	0	0	
Total		54,895.60	35,693.81	49,683.00	41,845.00	

**Executive
General Fund 001**

Account Description	2010 Actual	2011 Actual	2012 Adopted	2013 Proposed	% Change
Salaries & Wages	\$ 9,000	\$ 9,000	\$ 79,000	\$ 129,000	63%
Benefits	843	892	19,083	35,631	87%
Supplies	1,745	3,211	3,600	3,100	-14%
Services & Charges	24,921	34,060	104,200	37,000	-64%
Capital Outlay	422	-	500	500	
Executive Total	\$ 36,931	\$ 47,163	\$ 206,383	\$ 205,231	-1%

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

Notes

Salaries, Wages & Benefits

- 1 Includes City Administrator Position

Services & Charges

In 2012, the City contracted services for a temporary City Administrator. Other costs include Valley Chamber of Commerce, GSI, and expenditures associated with training and travel

CITY OF LIBERTY LAKE
DEPARTMENT: EXECUTIVE
FUND: General Fund
2013 Line item detail

Account	Title	2010 Actual	2011 Actual	2012 Budgeted	2013 Proposed	Notes
513 10 10 01	Mayor	9,000.00	9,000.00	9,000.00	9,000.00	
513 10 10 02	City Administrator	0	0	70,000.00	120,000.00	
513 10 20 01	Social Security/Medicare	688.56	688.56	678	2,429.00	
513 10 21 05	City Administrator Retirement	0	0	9,128.00	15,300.00	
513 10 22 04	City Administrator Medical/Life/LTD	0	0	8,957.00	16,438.00	
513 10 23 02	Labor & Industries	154.44	203.04	320	664	
513 10 28 00	HRA VEBA-City Administrator	0	0	0	800	
513 10 31 00	Office/Operating Supplies	1,466.16	1,745.14	2,000.00	1,500.00	
513 10 31 01	Event/Meeting Expenses	278.42	1,465.54	1,600.00	1,600.00	
513 10 41 00	Professional Services	9,098.67	17,497.55	72,000.00	5,500.00	Community Survey & other services. In the past Summit Law Group has been expensed here. Stipend for Cell Phones \$3000K
513 10 43 00	Travel-Lodging,Meals,Mileage	2,457.14	2,636.41	3,200.00	3,000.00	Includes AWC Annual Conference, WCMA Conference, and local training/meetings.
513 10 49 00	Dues,Subscriptions,Mbrships	964	2176	4,000.00	3,500.00	Registration for AWC events and WCMA.
558 70 41 00	Econ. Dev. - Advertising	7,301.53	1,200.50	10,000.00	10,000.00	
558 70 49 00	Econ. Dev. - Dues/memberships	5,100.00	10,550.00	15,000.00	15,000.00	
594 13 64 00	Furniture,Computers&Equip	421.81	0	500	500	
Total		36,930.73	47,162.74	206,383.00	205,231.00	

Administrative Services
General Fund 001

Account Description	2010 Actual	2011 Actual	2012 Adopted	2013 Proposed	% Change
Salaries & Wages	240,553.34	206,790.46	237,873.00	256,860.00	8%
Benefits	100,063.64	96,542.18	110,226.00	119,977.00	9%
Supplies	13,210.75	10,785.66	16,500.00	23,112.00	40%
Services & Charges	152,033.86	166,538.78	195,050.00	224,220.00	15%
Capital Outlay	2,393.44	729.80	3,505.00	1,500.00	<u>-57%</u>
Administrative Services Total	<u>\$ 508,255</u>	<u>\$ 481,387</u>	<u>\$ 563,154</u>	<u>\$ 625,669</u>	<u>11%</u>

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

Notes

Salaries & Wages

Administrative services also includes costs to keep facilities cleaned and maintained. In 2013, salary and wages for custodial worker and maintenance worker are allocated here.

Services & Charges

- 1 Increase in supplies are from custodial & maintenance work
- 2 Repair & Maintenance for Trailhead is also included. Also included are funds for a new color copier.

Capital Outlays

- 1 New computer & 30K for Website Design and Implementation

CITY OF LIBERTY LAKE

DEPARTMENT: Finance and Admin Services

FUND: General Fund

2013 Line item detail

Account	Title	2010	2011	2012	2013	Notes
		Actual	Actual	Budgeted	Proposed	
514 22 10 00	Treasurer	48,200.72	49,115.15	50,004.00	53,290.00	
514 22 10 01	Treasurer Overtime	99.2	34.26	100	150	
514 23 10 06	Salaries & Wages-Administrative Services	192,112.38	157,325.07	187,269.00	178,229.00	
514 23 10 09	Overtime	141.04	315.98	500	200	
518 30 10 00	Salaries & Wages-Janitorial/Building Services	0	0	0	24,991.00	Custodian & Facility worker
518 30 10 01	Overtime-Janitorial/Building Services	0	0	0	0	No OT anticipated for 2013
514 22 20 01	Treasurer -Medicare	700.39	712.62	727	775	
514 22 21 05	Retirement-Treasurer	6,158.29	6,266.49	6,376.00	6,814.00	
514 22 22 04	Medical/Life/LTD Treasurer	12,684.59	13,939.29	15,139.00	15,967.00	
514 22 23 02	Labor & Industries Treasurer	200.29	264.97	300	392	
514 22 28 05	HRA VEBA Treasurer	800	0	0	800	
514 23 20 01	Medicare-Administrative Services	2283.19	2,299.06	2,723.00	2,588.00	
514 23 21 05	Retirement	20,068.49	19,927.44	23,941.00	22,750.00	
514 23 22 04	Medical/Life/LTD-Administrative Services	53,659.00	50,681.34	60,120.00	66,316.00	
514 23 23 02	Labor & Industries-Administrative Services	709.4	851.99	900	1,175.00	
514 23 24 00	Moving Expenses-Finance Director	0	1,598.98	0	0	
514 23 28 06	HRA VEBA	2,800.00	0	0	2,400.00	
518 30 20 00	Social Security & Medicare-Janitorial/Building :	0	0	0	1,912.00	Custodian & Facility worker
518 30 21 00	Retirement-Janitorial/Building Services	0	0	0	2,030.00	Custodian & Facility worker
518 30 23 00	Labor & Industries-Janitorial/Building Services	0	0	0	2,670.00	Custodian & Facility worker
514 23 31 00	Office/Operating Supplies	6,442.89	4,548.09	8,500.00	8,500.00	
514 23 35 00	Minor Equipment	0	0	500	500	
517 90 31 00	Wellness Program-Supplies	0	23.87	500	500	
518 30 31 00	Office/Operating Supplies	6,767.86	6,213.70	7,000.00	7,000.00	
514 23 41 00	Professional Services	42,954.57	48,568.76	50,000.00	39,000.00	3000K IT - 6000K - BIAS SOFTWARE 1500K - Copier 1000K - Codification 500 - Business License Service

514 23 41 01	Website Design and Implementation	0.00	0.00	0.00	30,000.00	2013 Website Design
514 23 42 00	Telephone, Internet, Postage	19,066.25	15,807.05	20,000.00	16,000.00	XO Communications
514 23 43 00	Travel-Lodging,Meals,Mileage	451.64	1,238.80	4,000.00	4,000.00	
514 23 45 00	Postage Machine Meter Rental	786.07	786.16	720	720	
514 23 49 01	Dues,Subscriptions,Mbrships	3,722.00	4,964.70	4,500.00	1,500.00	Inc registration
517 90 41 00	Wellness Program-Professional Service	0	417.36	500	500	
518 30 41 00	Professional Services	2,706.06	4,100.03	3,000.00	3,000.00	
518 30 46 00	Insurance	57,905.71	69,593.57	84,330.00	85,000.00	CIAW General Liability/Vehicle/Facility payable in Fall of each year.
518 30 47 00	Utilities-Elec/Gas,Wtr/Swr,Trsh	19,768.82	19,362.63	23,000.00	15,000.00	24,500 are for Trailhead Facility Repairs which include restaurant flooring, banquet room ceiling, painting and HVAC. Also included is repaving of the access road to the banquet room and cart path to pro shop.
518 30 48 00	Repairs/Maint. - External	4,601.62	1,699.72	5,000.00	29,500.00	
594 14 64 00	Furniture,Computers&Equip	2,393.44	639.02	3,000.00	1,500.00	Computer and other fixtures
514 23 90 00	Unemployment Claims-Administrative Service:	71.12	90.78	505	0	No anticipated claims
Total		508,255.03	481,386.88	563,154.00	625,669.00	

Legal Services
General Fund 001

Account Description	2010 Actual	2011 Actual	2012 Adopted	2013 Proposed	% Change
Services & Charges	\$ 48,000	\$ 48,000	\$ 60,000	\$ 60,000	0%
Legal Services Total	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>0%</u>

The City contracts for its Legal Services.

General Government Services
General Fund 001

Account Description	2010 Actual	2011 Actual	2012 Adopted	2013 Proposed	% Change
Animal Services	12,892	12,636	15,000	11,620	-23%
Public Health - Project Access	10,000	10,000	10,000	7,500	-25%
Spokane Regional Clean Air Agency	13,958	13,930	13,767	13,711	0%
Alcoholism Treatment	1,808	1,834	1,709	900	-47%
Transfer for Debt Service Payments	471,504	1,017,040	481,702	329,633	-32%
Transfer to Capital and other Operation Funds	1,220,702	736,441	968,000	13,210	-99%
General Government Services Total	<u>\$ 1,730,864</u>	<u>\$ 1,791,881</u>	<u>\$ 1,490,178</u>	<u>\$ 376,574</u>	<u>-75%</u>

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

Notes

1 \$13210 Transfer is to Library Capital.

2 Debt Service includes 6.4 Acres (Fund 214) and Golf Course Note (Fund 212).

CITY OF LIBERTY LAKE
DEPARTMENT: GENERAL GOVERNMENT
FUND: General Fund
2013 Line item detail

Account	Title	2010 Actual	2011 Actual	2012 Budgeted	2013 Proposed	Notes
554 30 41 00	Animal Services	12,892.31	12,636.00	15,000.00	11,620.00	11-13-2012, per Mayor, added 17K
562 00 41 00	Public Health - Project Access	10,000.00	10,000.00	10,000.00	7,500.00	
553 70 51 00	Spokane Regional Clean Air Agency	13,958.00	13,930.00	13,767.00	13,711.00	Per letter dated 06/11/12
566 10 51 00	Alcoholism Treatment	1,808.33	1,834.44	1,709.00	900	Liquor Excise Tax goes to the State for first half of 2013.
597 14 00 01	OP Trans-Unemployment Fund	1,094.18	0	0	0	
597 19 00 00	Debt Svc Transf G.C. Mo.	168,097.51	168,097.51	168,112.00	168,112.00	
597 19 00 01	Debt Svc Trans - Golf Course	33,802.50	579,338.58	43,983.00	0	
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	Debt Svc Trans - CH LTGO Bonds	108,084.20	108,084.20	108,086.00	0	Designate \$785K of Ending Fund Balance in 2012 to be transferred to Fund 240 for future Debt Payments to reduce the General Fund Expenditures.
597 21 00 00	OP Trans To Police Capital	0	0	130,000.00	0	No transfer for 2013
597 42 00 00	OP Trans To Streets	502,179.00	480,000.00	510,000.00	0	Utility Tax Revenue is dedicated to Streets for 2013.
597 42 00 01	Transfers-out Street Capital Fund	175,208.00	235,000.00	250,000.00	0	No anticipated transfer
597 44 00 00	OP Trans To Str Light	18,155.86	21,440.74	27,500.00	0	Discontinue 2013
597 72 00 00	OP Trans To LLML	417,278.55	0	0	0	
597 72 00 01	OP Trans To LLML Capital	106,786.00	0	50,000.00	13,210.00	
598 14 51 00	Business License Bank/	422.78	467.53	500	0	
Total		1,731,287.02	1,792,348.80	1,490,178.00	376,574.00	

**Police Department
General Fund 001**

Account Description	2010 Actual	2011 Actual	2012 Adopted	2013 Proposed	% Change
Salaries & Wages	\$ 712,094	\$ 704,695	\$ 716,660	\$ 775,332	8%
Benefits	274,416	270,486	316,101	386,723	22%
Supplies	39,603	52,903	54,250	61,500	13%
Services & Charges	49,075	93,838	81,803	107,650	32%
Court Services	104,481	118,511	130,000	120,000	-8%
Sheriff (EMS Agreement)	71,908	79,215	80,000	84,000	5%
Spokane County - Jail	36,778	35,500	42,000	55,000	31%
Capital Outlay	142,896	67,453	113,500	108,500	-4%
Debt Service	-	9,463	9,467	9,464	0%
Police Department Total	<u>\$ 1,431,252</u>	<u>\$ 1,432,064</u>	<u>\$ 1,543,781</u>	<u>\$ 1,708,169</u>	<u>11%</u>

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.

Salary

1 Added one police officer position for 2013

Benefits

1 Increase in Benefits due to hire of new police officer.

Capital Outlay

1 2 New Police Car in 2013 plus new equipment. 2 surveillance cameras. And a speed monitor trailer.

Spokane County Jail

1 Anticipate increase in Jail costs.

Debt Service

1 Lease payment on Police Car purchased in 2010.

CITY OF LIBERTY LAKE
DEPARTMENT: POLICE
FUND: General Fund
2013 Line item detail

Account	Title	2010		2011	2012	2013	Notes
		Actual	Actual	Budgeted	Proposed		
521 22 10 11	Salaries & Wages-LLPD	669,220.83	671,169.86	669,660.00	734,932.00		Inc new hire.Includes holiday cashout
521 22 10 12	Police Overtime	42,873.46	33,525.39	47,000.00	40,400.00		per Chief 10/3/12
521 22 20 01	Medicare	10,396.11	10,190.10	10,392.00	11,345.00		Inc new hire
521 22 21 05	Retirement	73,562.99	70,369.48	91,375.00	99,749.00		Inc new hire
521 22 22 04	Medical/Life/LTD	165,123.78	167,696.68	196,577.00	231,957.00		Inc new hire
521 22 23 02	Labor & Industries	9073.86	12,396.79	9,757.00	24,872.00		Inc new hire
521 22 26 11	Uniforms-Duty & Reserv	8,259.24	9,833.33	8,000.00	10,800.00		
521 22 28 09	HRA VEBA-Law Enforcement	8,000.00	0	0	8,000.00		Inc new hire
521 10 31 00	Office/Operating Supplies	7,723.85	10,492.69	11,250.00	9,000.00		New BARS 2013.Per Chief 10/3/12
521 10 32 00	Fuel Consumed	27,807.25	31,982.14	31,500.00	41,000.00		New BARS 2013
521 10 35 00	Small Tools & Equipmen	4,072.09	9,327.84	10,000.00	10,000.00		New BARS 2013.Per Chief 10/3/12
521 50 31 00	Law Enforcement - Bldg. Office & Oper	0	1,099.87	1,500.00	1,500.00		
521 10 41 00	Professional Services	8,328.00	12,528.74	6,500.00	16,000.00		Inc. \$500 advertising.Per Chief 10/3/12
521 10 42 00	Telephone, Internet, Postage	20,261.15	18,742.88	18,500.00	23,400.00		New BARS 2013
521 10 43 00	Travel-Lodging,Meals,Mileage	1,136.94	1,553.40	3,000.00	6,000.00		New BARS 2013
521 10 46 00	Law Enforcement - Insurance	0	9,439.62	9,053.00	10,000.00		10% increase
521 10 48 00	Vehicle Maintenance	14,734.81	28,039.86	20,000.00	20,000.00		New BARS 2013
521 10 49 00	Dues,Subscriptions,Mbrships	4614.5	1413.25	5750	11,750.00		Inc. \$11,000 registrations
521 50 41 00	Professional Services-Building	0	519.21	1,500.00	1,500.00		
521 50 47 00	Law Enforcement - Utility Services	0	15,556.64	15,000.00	15,000.00		Per Chief 10/3/12
521 50 48 00	Law Enforcement - Building Maintenanar	0	1,788.11	2,500.00	4,000.00		
							New BARS 2013
512 50 51 00	Court Services	104,481.30	118,510.96	130,000.00	120,000.00		2011 Actual = \$118K 2012 Projected = \$110K
519 70 51 00	Sheriff (EMS Agreement)	71,907.77	79,215.22	80,000.00	84,000.00		New BARS 2013
519 70 51 01	Spokane County - Jail	36,778.15	35,499.90	42,000.00	55,000.00		New BARS 2013
594 21 63 00	Capital Expenditures - Other Improven	0	11,523.69	0	0		No appropriation 2013
594 21 64 02	Furniture,Computers&Equip	142,895.75	48,213.44	112,000.00	107,000.00		Inc. 2 vehicles.Per Chief 10/3/12
594 21 64 03	Grant WASPC Radar/Antenna	0	1,400.00	1,500.00	1,500.00		
594 21 64 04	Grant-EECBG	0	6,315.40	0	0		
591 21 75 00	Lease Purchase-Police Car	0	9,463.35	8,431.00	8,932.00		New BARS 2013
592 21 81 00	Lease Purchase Interest-Police Car	0	0	1,036.00	532		
521 22 90 00	Unemployment Claims-Law Enforcem	0	4,256.00	0	0		Per Chief 10/3/12
Total		1,431,251.83	1,432,063.84	1,543,781.00	1,708,169.00		

Planning & Building Services
General Fund 001

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Salaries & Wages	\$ 212,638	\$ 165,489	\$ 242,233	\$ 162,080	-33%
Benefits	79,559	69,918	86,964	73,234	-16%
Supplies	5,836	5,340	7,250	5,250	-28%
Services & Charges	16,692	9,149	12,800	76,400	497%
Capital Outlay	4,031	804	25,000	6,000	-76%
Planning & Building Services Total	\$ 318,756	\$ 250,701	\$ 374,247	\$ 322,964	-14%

Notes

Salaries & Wages

1 Community Development Director position not budgeted for in 2013

Services

Increase for Inspection Services. Directly related to additional permitting
1 revenue budgeted for 2013.

CITY OF LIBERTY LAKE
DEPARTMENT: BUILDING AND PLANNING
FUND: General Fund
2013 Line item detail

Account	Title	2010	2011	2012	2013	Notes
		Actual	Actual	Budgeted	Proposed	
558 50 10 01	Overtime-Building Permits/Plan Review	0	0	200	800	
558 60 10 00	Salaries & Wages-Planning	154,585.28	106,475.80	181,702.90	100,049.15	
559 60 10 00	Chief Bldg Inspector	58,052.55	59,012.93	60,030.25	61,230.86	
559 60 10 01	Overtime-Chief Bldg Inspector	0.28	0	300	0	
558 50 20 00	Medicare-Building Permits/Plan Review	3073.62	3,722.54	3,396.57	2,352.00	
558 50 21 00	Retirement-Building Permits/Plan Review	26,367.08	21,070.13	29,866.42	20,666.00	
558 50 22 00	Medical/Life/LTD-Building Permits/Plan Review	45,763.67	43,172.96	52,047.00	44,363.00	
558 50 23 00	Labor & Industries-Building Permits/Plan Review	1,496.88	1,952.76	1,654.00	3,453.00	
558 50 28 00	HRA VEBA-Building Permits/Plan Review	2,800.00	0	0	2,400.00	
558 50 31 00	Office/Operating Supplies	3,434.44	2,851.33	5,000.00	3,000.00	
558 50 32 00	Fuel Consumed	2,401.17	2,488.31	2,000.00	2,000.00	
558 40 49 00	Registration Fees	1,260.00	1,159.00	1,500.00	0	
558 50 41 00	Professional Services	7,751.63	509.28	3,000.00	70,000.00	Includes contracted Building Inspector at \$55 / hour, up to 24 hours per week for the year
558 50 42 00	Department Cell Phones	988.19	1,054.21	1,250.00	0	Moved to Cell phone stipend
558 50 43 00	Travel-Lodging,Meals,Mileage	1,251.85	634.68	1,250.00	1,250.00	
558 50 48 00	Repairs & Maintenance	324.98	738.15	1,000.00	1,000.00	
558 50 49 00	Dues,Subscriptions,Mbrships	2,179.00	1,418.95	1,500.00	1,500.00	Inc. registration fees
589 00 41 01	Professional Svc Reimbursed	2,936.35	2,705.46	2,000.00	2,000.00	Reimbursed through 389 00 00 05
594 58 64 00	Furniture,Computers&Equip	1,048.39	804.43	25,000.00	6,000.00	2013 base budget
558 60 90 00	Unemployment Claims-Planning	2,982.56	929.58	1,300.00	650	
Total		318,697.92	250,700.50	373,997.14	322,714.01	

**Recreation
General Fund 001**

Account Description	2010 Actual	2011 Actual	2012 Adopted	2013 Proposed	% Change
Salaries & Wages	\$ 38,061	\$ 61,621	\$ 45,732	\$ 70,500	54%
Benefits	10,970	27,122	16,192	31,123	92%
Supplies	6,646	12,974	16,500	12,700	-23%
Services & Charges	16,462	17,007	21,675	21,675	0%
Capital Outlay	-	-	5,000	2,000	-60%
Recreation Total	<u>\$ 72,139</u>	<u>\$ 118,723</u>	<u>\$ 105,099</u>	<u>\$ 137,998</u>	<u>31%</u>

Notes

Salaries & Wages

- 1 Recreation Cordinator 100% allocated for 2013.

CITY OF LIBERTY LAKE
DEPARTMENT: Recreation
FUND: General Fund
2013 Line item detail

Account	Title	2010	2011	2012	2013	Notes
		Actual	Actual	Budgeted	Proposed	
571 00 10 00	Salaries & Wages-Recreation	38,060.75	61,491.61	45,231.80	70,000.00	REC CORDINATOR 100%, CHILL \$20,000
571 00 10 01	Overtime	0	129.09	500	500	
571 00 20 00	Social Security/Medicare	1,628.82	1,881.31	1,945.81	2,294.00	
571 00 21 00	Retirement	2,581.51	6,063.00	3,418.58	6,376.00	
571 00 22 00	Rec Coord Medical/Life/LTD	5,238.00	17,592.17	9,540.00	20,073.00	
571 00 23 00	Labor & Industries	1,121.46	1,585.26	1,288.00	1,580.00	
571 00 28 00	HRA VEBA	400	0	0	800	
571 00 31 00	Rec Office/Operating Supplies	1,430.95	2,884.79	1,500.00	1,500.00	
571 00 31 01	CHILL Office/Operating Supplies	4,250.98	4,977.25	8,000.00	5,000.00	
571 00 31 02	Liberty Lake Youth Commission	964.18	2,035.51	3,500.00	2,000.00	Anticipate reduction in spending for Youth Commission activities.
571 00 32 00	Participant Recreation - Fuel	0	0	0	700	Fuel for "In Motion" shuttle used for senior programming, to pickup and take home participants for Meals on Wheels who are homebound. Used for transporting CHILL Day Camp children and for Special Events such as Liberty Lake Days to be able to shuttle participants to and from the Pavillion Park parking lot. It also gives us the ability to include handicapped residents and those in wheel chairs.
573 90 31 00	Special Events Office/Operating Suppli	0	3,076.37	3,500.00	3,500.00	
571 00 41 00	Professional Services	2,071.92	1,846.82	2,000.00	1,500.00	Inc advertising exp
571 00 41 01	Children's Programming	6,105.50	12,496.05	10,000.00	10,000.00	
571 00 41 02	Adult Programming	5,460.15	1,362.70	5,000.00	5,000.00	
571 00 41 03	Senior Programming	1,044.60	0	1,000.00	1,000.00	
571 00 42 00	Telephone, Internet, Postage	0	120	0	200	
571 00 43 00	Travel-Lodging,Meals,Mileage	0	16.34	800	800	
571 00 44 00	Participant Recreation - External Taxes	0	0	0	300	B&O Tax on recreation programs
571 00 48 00	Repair/Maintenance Equip	0	0	500	500	
571 00 49 00	Dues,Subscriptions,Mbrsh	0	291.5	500	500	
573 90 41 00	Special Events Programming	1,355.94	1,041.50	1,500.00	1,500.00	
594 71 64 00	Furniture,Computers&Equip-Recreatio	0	0	5,000.00	2,000.00	
571 00 90 00	Unemployment Claims-Recreation	423.7	0	375	375	
Total		72,138.46	118,891.27	105,099.19	137,998.00	

Parks
General Fund 001

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Salaries & Wages	\$ 89,160	\$ 110,825	\$ 152,944	\$ 293,437	92%
Benefits	26,867	36,324	41,561	101,638	145%
Supplies	22,876	31,113	30,500	43,000	41%
Services & Charges	16,230	16,578	33,990	36,750	8%
Intergovernmental	1,011	288	5,400	2,500	-54%
Capital Outlay	377,403	84,673	85,250	39,800	-53%
Parks Total	\$ 533,547	\$ 279,800	\$ 349,645	\$ 517,125	48%

Notes

Salaries, Wages & Benefits

1

All seasonal staff is allocated to Parks for 2013. Increased seasonal staff from 7 to 14 for 2013 to care for city parks and open space. Allocated Maintenance Worker (Full Time) from Streets to Parks.

CITY OF LIBERTY LAKE
DEPARTMENT: PARKS
FUND: General Fund
2013 Line item detail

Account	Title	2010 Actual	2011 Actual	2012 Budgeted	2013 Proposed	Notes
576 80 10 02	Overtime	613.65	1,231.14	1,000.00	2,750.00	
576 80 10 03	Salaries & Wages-Parks	88,546.26	109,593.78	151,944.00	290,687.00	Jen/Trevor100%,14 seasonals
576 80 20 01	Social Security/Medicare	3,222.79	4,029.83	1,817.67	16,925.00	Jen/Trevor100%,14 seasonals
576 80 21 05	Retirement	7,308.99	9,121.99	13,740.00	27,952.00	Jen/Trevor100%,14 seasonals
576 80 22 04	Medical/Life/LTD	12,742.61	18,396.29	21,502.00	23,951.00	Jen/Trevor100%
576 80 23 02	Labor & Industries	2792.54	4,775.55	4,500.00	31,210.00	Jen/Trevor100%,14 seasonals
576 80 28 06	HRA VEBA	800	0	0	1,600.00	Jen/Trevor100%
576 80 31 00	Uniforms - Shirts	353.96	838.93	0	0	
576 80 31 01	Office/Operating Supplies	13,458.14	22,981.32	28,000.00	40,000.00	Additional maintenance needed at RHP to care for playfield areas, new turf and plants in arboretum. With additional facilities and increased care for RHP, replacing aged equipment in Pavillion we are on track to spend 36,000 this year. We will have two expenses next year in addition to this year, \$2,900 for 50/50 split for sand bin and top dressing sand for RHP, \$4,000 for sand
576 80 31 03	Fertilizers & Chemicals	5,867.90	7,292.58	0	0	0 This line item will not be used for 2013. Fertilizer will be placed under office/operating
576 80 32 00	Fuel Consumed	2,159.46	0	2,500.00	3,000.00	Fuel use has increased with more maintenance at RHP and Arboretum and fuel prices have increased.
576 80 35 00	Small Tools & Minor Equipment	1,036.54	0	0	0	
576 80 41 00	Professional Services	3,683.48	1,535.28	22,000.00	22,000.00	Professional tree installation, pruning and other professional services needed for parks.
576 80 42 00	Telephone,Internet,Postage	0	236.08	490	450	Adjustment for actual use so far in 2012
576 80 47 01	Utilities-Elec/Gas,Wtr/Swr,Trsh	10,010.81	14,298.38	10,000.00	12,000.00	Average of 2010 and 2011
576 80 48 00	Equipment Repair & Mai	2,462.33	0	1,000.00	1,800.00	

576 80 49 01	Registration Fees,Mbrship	73	508	500	500	
594 76 62 01	Capital Expenditures - Buildings & St	0	0	0	10,000.00	Repairs to roof, plumbing. Interior and exterior paint.
594 76 63 00	Community Art	898.95	0	5,000.00	0	
594 76 63 04	Rocky Hill Grant	376,504.16	8,201.58	0	0	
594 76 63 05	Arboretum	0	9,348.98	7,800.00	7,800.00	This will cover plantings, trees, small structures, benches, etc.
594 76 64 01	Capital Assets - Machinery & Equipn	0	67,122.25	72,450.00	22,000.00	3 way split on the purchase of a pro-gator,, 3 way split on a turf cat, 2 way split on a zero turn.
576 80 90 00	Unemployment Claims-Parks	1,011.00	288	5,400.00	2,500.00	
Total		533,546.57	279,799.96	349,643.67	517,125.00	

**Municipal Library
General Fund 001**

Account Description	2010 Actual	2011 Actual	2012 Adopted	2013 Proposed	% Change
Salaries & Wages	194,512.61	183,149.05	220,175.00	233,487.00	6%
Benefits	48,258.00	63,794.73	55,763.00	84,357.00	51%
Supplies	47,515.00	44,795.78	51,750.00	45,000.00	-13%
Services & Charges	66,404.00	42,047.56	47,433.00	52,836.00	11%
Intergovernmental	2,528.00	-	-	-	0%
Capital Outlay	10,922.00	4,395.71	5,000.00	-	-100%
Municipal Library Total	<u>\$ 370,140</u>	<u>\$ 338,183</u>	<u>\$ 380,121</u>	<u>\$ 415,680</u>	<u>9%</u>

Notes

General

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

Benefits

- 1 Social Security included in the budget for part time employees for 2013. Librarian position went to full time in July 2012.

CITY OF LIBERTY LAKE
DEPARTMENT: LIBRARY
FUND: General Fund
2013 Line item detail

Account	Title	2010	2011	2012	2013	Notes
		Actual	Actual	Budgeted	Proposed	
572 10 10 09	Salaries & Wages-Libraries	194,512.61	182,982.46	219,875.00	233,337.00	
572 10 10 11	Overtime	0	166.59	300	150	
572 10 20 01	Social Security/Medicare	4977.92	19,679.64	4,924.00	9,159.00	
572 10 21 05	Retirement	15,054.95	14,826.08	19,050.00	22,664.00	
572 10 22 04	Medical/Life/LTD	25,447.52	27,803.60	30,622.00	47,761.00	
572 10 23 02	Labor & Industries	1177.64	1,485.41	1,167.00	2,373.00	
572 10 28 06	HRA VEBA-Libraries	1,600.00	0	0	2,400.00	
572 10 31 00	Office/Operating Supplies - Library	8,193.70	8,639.42	9,000.00	10,000.00	
572 10 31 05	Children & Adult Prgm	1785.45	1,564.86	1,750.00	1,500.00	
572 10 34 06	Library Books & Other Materials	31,848.92	30,262.83	35,000.00	30,000.00	
572 50 31 00	Office/Operating Supplies - Facility	5,686.99	4,328.67	6,000.00	3,500.00	
572 10 41 00	Professional Services	3,727.54	4,917.81	5,490.00	13,656.00	New items coming under this BARS: courier service, CatExpress (moved from Databases BARS), book processing service. This number also includes advertising.
572 10 41 01	Software Maint/data Ba	8,043.70	15,532.65	16,000.00	11,600.00	
572 10 41 02	Computer Support Servi	823.66	171.75	3,500.00	1,000.00	
572 10 42 00	Telephone/Internet/Postage	16,558.31	6,243.42	7,000.00	8,000.00	
572 10 43 00	Travel-Lodging,Meals,Mileage	1,401.38	1,621.40	2,000.00	1,500.00	
572 10 46 00	Insurance - Facility	10,757.78	3,888.62	3,418.00	3,500.00	
572 10 49 00	Dues,Subscriptions,Mbrships	140	565	800	3,080.00	CIN Dues
572 40 49 00	Registration Fees	543.9	1,064.00	1,025.00	1,000.00	
572 50 41 00	Building Professional Services	0	0	0	2,000.00	
572 50 47 00	Utilities-elec/gas,wtr	24,407.92	7,925.54	8,000.00	7,500.00	
589 00 01 01	Inter-Library Loan	20	0	0	0	
594 72 64 00	Furniture,Computers&Equip	10,921.95	4,395.71	5,000.00	0	
572 10 90 00	Unemployment Claims-Library	0	117.37	200	0	
586 00 01 01	State/Local Use Tax Re	2,508.72	0	0	0	
Total		370,140.56	338,182.83	380,121.00	415,680.00	

ALL Other Funds

**Street Fund Resources
Special Revenue Fund 110**

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 327,827	\$ 455,456	\$ 370,000	\$ 265,627	-28%
Taxes - Gas Tax	157,466	159,339	153,000	153,000	0%
Electric Utility Tax				315,000	#DIV/0!
Gas Utility Tax				100,000	#DIV/0!
Garbage/Solid Waste Utility Tax				33,000	#DIV/0!
Cable Utility Tax				54,000	#DIV/0!
Telephone Utility Tax				160,000	#DIV/0!
Interest & Other Earnings	1,039	680	1,005	535	-47%
Non Revenue	-	-	150,000	-	-100%
Other Financing Sources, Transfer - In	502,179	480,000	510,000	-	-100%
Street Fund Total Resources	\$ 988,511	\$ 1,095,475	\$ 1,184,005	\$ 1,081,162	-9%

**Street Fund Uses
Special Revenue Fund 110**

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Salaries & Wages	\$ 220,924	\$ 206,428	\$ 207,059	\$ 124,333	-40%
Benefits	77,608	76,171	79,435	56,047	-29%
Supplies	3,350	31,271	20,385	21,500	5%
Services & Charges	576,750	332,648	357,250	184,750	-48%
Capital Outlay	18,000	88,238	-	23,000	#DIV/0!
Non Expenditure	50	483	225	-	-100%
Other Financing Uses, Transfer - Out	-	460	6,000	406,000	6667%
Fund Balance	200,000	359,777	513,651	265,532	-48%
Street Fund Total Uses	\$ 1,096,682	\$ 1,095,475	\$ 1,184,005	\$ 1,081,162	-9%

Notes

Revenue

- 1 Utility Tax is dedicated for the Streets Maintenance and Streets Capital.
- 1 No General Fund Transfer

Salaries, Wages & Benefits

- 1 Maintenance Worker and Seasonal Staff now allocated to Parks

Transfers

- \$400k to be used as matching funds for Appleway Widening project. City
- 1 has applied for a Grant for this project in 2013.

CITY OF LIBERTY LAKE
DEPARTMENT: Streets O&M
FUND: STREETS 110
2013 Line item detail

Account	Title	2010 Actual	2011 Actual	2012 Budgeted	2013 Proposed	Notes
554 30 41 10	Road Hazard Removal	2,255.00	875	1,500.00	1,500.00	no change
542 90 10 05	Overtime	1,741.51	2,098.92	2,000.00	0	No OT anticipated for 2013 in streets.
542 90 10 06	Salaries & Wages-Streets	223,264.74	204,328.93	205,059.00	124,333.00	
542 90 20 01	Social Security/Medicare	5,120.56	5,384.14	3,002.00	1,803.00	Seasonals moved to parks
542 90 21 05	Retirement	24880.37	23,342.16	24,967.00	15,853.00	Seasonals moved to parks
542 90 22 04	Medical/Life/LTD	40,214.73	40,636.83	44,066.00	31,452.00	Trevor moved to parks
542 90 23 02	Labor & Industries	4570.2	6,808.16	7,400.00	5,339.00	Seasonals moved to parks
542 90 28 06	HRA VEBA	2,800.00	0	0	1,600.00	
542 90 31 00	Office/Operating Supplies	13,473.41	26,780.66	18,000.00	15,000.00	
542 90 31 01	Uniforms-shirts	330.66	352.47	0	0	
542 90 32 00	Fuel Consumed	4,385.34	7,137.39	5,385.00	6,500.00	increased fuel costs, Increase based on new striping, crosswalks, increase
542 30 48 06	Striping	15,386.81	20,013.36	22,000.00	23,000.00	in material costs.
542 30 48 08	Street Maintenance	73,604.60	196,220.86	215,000.00	43,000.00	\$43,000 for regular spot repairs.
542 64 47 00	Utilities-Elec/Gas,Wtr/Swr,Trsh	11,028.91	15,671.39	11,000.00	34,500.00	Move str. light utility fund expenses here.
542 64 48 00	Traffic Control Device	5,821.87	2,335.47	5,900.00	4,000.00	average of the past three years
542 66 41 00	Snow And Ice Control	58,898.87	70,071.55	75,000.00	55,000.00	average of last three years
542 66 48 02	Trail Maintenance	3,047.50	6,000.00	6,000.00	6,000.00	same as 2012, used to patch, edge and seal trails
542 67 48 00	Street Cleaning	8,398.94	9,019.03	10,500.00	6,000.00	Reduce for use of City Sweeper
542 90 41 00	Professional Services	12,822.99	7,652.16	5,500.00	9,700.00	Inc advertising exp, includes traffic control for City events, includes materials testing for city projects. Increase is for materials testing.
542 90 42 00	Cell Phones	1,395.40	517.04	550	550	no change
542 90 48 00	Equipment Repair/Maintenance	622.22	520.92	550	550	no change
542 90 49 00	Registration Fees,Mbrshp	50	751	750	950	increase for joining call dig
586 00 01 10	Sales/Use Tax	128.52	482.67	225	0	
542 42 64 00	Road And Street Maintenance - Machii	0	1,768.39	0	1,000.00	New Computer for Parks Supervisor
542 90 90 00	Unemployment Claims-Streets	104.39	460.14	6,000.00	6,000.00	
594 42 64 00	Capital Expenditures - Machinery & Eq	18,707.68	0	0	22,000.00	3 way purchase of a pro-gator, 3 way purchase of a turf cat, 2 way purchase of a zero mower
595 10 63 00	Valley Way Project	0	83,410.08	0	0	
595 60 63 00	Entryway Signage	0	924.46	0	0	
595 64 63 00	Roads/Streets Const. & Other Infrastru	0	2,134.80	0	0	
597 42 01 10	Operating Transfers-Out	0	0	0	400,000.00	Appleway Widening Project. 400K will be used as a match towards Grant \$
Total		533,055.22	735,697.98	670,354.00	815,630.00	

Tourism Promotion Fund Resources
Special Revenue Fund 115

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 134,849	\$ 115,651	\$ 110,000	\$ 83,871	-24%
Taxes - Hotel/ Motel Tax 2%	38,180	42,141	30,000	40,000	33%
Interest & Other Earnings	412	227	400	200	-50%
Tourism Promotion Fund Total Resources	<u>\$ 173,440</u>	<u>\$ 158,020</u>	<u>\$ 140,400</u>	<u>\$ 124,071</u>	<u>-12%</u>

Tourism Promotion Fund Uses
Special Revenue Fund 115

Supplies	\$ 238.28	\$ 5,000	\$ 5,000	\$ 5,000	0%
Services & Charges	57,551	80,000	70,000	70,000	0%
Fund Balance	115,650	73,020	55,400	49,071	-11%
Tourism Promotion Fund Total Uses	<u>\$ 173,440</u>	<u>\$ 158,020</u>	<u>\$ 130,400</u>	<u>\$ 124,071</u>	<u>-5%</u>

Notes

- 1 Tourism dollars are generated from Hotel stays and are restricted for use on events that bring Tourists to this area.

Tourism Promotion Area (TPA) Resources
Special Revenue Fund 117

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 2,913	\$ 4,167	\$ 9,600	\$ 1,338	-86%
Taxes - Tourism Promotion Area	23,498	25,207	50,000	50,000	0%
Interest & Other Earnings	30	14	50	15	-70%
Tourism Promotion Area (TPA) Total Resources	<u>\$ 26,441</u>	<u>\$ 29,388</u>	<u>\$ 59,650</u>	<u>\$ 51,353</u>	<u>-14%</u>

Tourism Promotion Area (TPA) Uses
Special Revenue Fund 117

	2010	2011	2012	2013	%
Services & Charges	\$ 21,340	\$ 28,050	\$ 50,000	\$ 50,000	0%
Fund Balance	2,913	1,338	2,913	1,353	-54%
Tourism Promotion Area (TPA) Total Uses	<u>\$ 24,253</u>	<u>\$ 29,388</u>	<u>\$ 52,913</u>	<u>\$ 51,353</u>	<u>-3%</u>

Notes

Fund Balance

1 A fund balance is not necessary since all tourism promotion area funds are transferred to the Spokane Regional Convention and Visitors Bureau as described in the interlocal agreement.

Restricted Reserve Fund Resources
Special Revenue Fund 120

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 1,199,323	\$ 1,202,443	\$ 1,205,000	\$ 1,205,852	0%
Interest & Other Earnings Other Financing Sources, Transfer - In	3,279 -	2,330 -	2,500 -	1,200 -	-52%
Restricted Reserve Fund Total Resources	<u>\$ 1,202,603</u>	<u>\$ 1,204,773</u>	<u>\$ 1,207,500</u>	<u>\$ 1,207,052</u>	<u>0%</u>

Restricted Reserve Fund Uses
Special Revenue Fund 120

	2010	2011	2012	2013	%
Services & Charges	\$ 160	\$ -	\$ -	\$ 300	#DIV/0!
Fund Balance	<u>1,202,443</u>	<u>1,204,773</u>	<u>1,207,500</u>	<u>1,206,752</u>	<u>0%</u>
Restricted Reserve Fund Total Uses	<u>\$ 1,202,603</u>	<u>\$ 1,204,773</u>	<u>\$ 1,207,500</u>	<u>\$ 1,207,052</u>	<u>0%</u>

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

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	
Other Financing Sources, Transfer - In	168,098	168,098	168,112	168,112	0%
LTGO Redemption Note (Golf Course) Total Resources	<u>\$ 168,098</u>	<u>\$ 168,098</u>	<u>\$ 168,112</u>	<u>\$ 168,112</u>	<u>0%</u>

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

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Debt Service - Principle	120,641	124,869	130,670	137,133	5%
Debt Service - Interest & Related Costs	47,457	43,228	37,442	30,979	-17%
Fund Balance	-	-	-	-	
LTGO Redemption Note (Golf Course) Total Uses	<u>\$ 168,098</u>	<u>\$ 168,098</u>	<u>\$ 168,112</u>	<u>\$ 168,112</u>	<u>0%</u>

City Land LTGO Bond Fund Resources
Debt Service Fund 214

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	
Other Financing Sources, Transfer - In from General Fund	<u>161,520</u>	<u>161,520</u>	<u>161,521</u>	<u>161,521</u>	<u>0%</u>
City Land LTGO Bond Fund Total Resources	<u>\$ 161,520</u>	<u>\$ 161,520</u>	<u>\$ 161,521</u>	<u>\$ 161,521</u>	<u>0%</u>

City Land LTGO Bond Fund Uses
Debt Service Fund 214

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Debt Service - Principle	102,366	107,024	111,895	111,895	0%
Debt Service - Interest & Related Costs	59,154	54,496	49,626	49,626	0%
Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
City Land LTGO Bond Fund Total Uses	<u>\$ 161,520</u>	<u>\$ 161,520</u>	<u>\$ 161,521</u>	<u>\$ 161,521</u>	<u>0%</u>

City Hall LTGO Bond Fund Resources
Capital Projects Fund 240

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 785,000	
Other Financing Sources, Transfer - In from General Fund	108,084	108,084	108,086	-	-100%
City Hall LTGO Bond Fund Total Resources	<u>\$ 108,084</u>	<u>\$ 108,084</u>	<u>\$ 108,086</u>	<u>\$ 785,000</u>	<u>626%</u>

City Hall LTGO Bond Fund Uses
Capital Projects Fund 240

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Debt Service - Principle	70,175	73,354	76,678	76,678	0%
Debt Service - Interest & Related Costs	37,909	34,730	31,408	31,408	0%
Fund Balance	-	-	-	676,914	#DIV/0!
City Hall LTGO Bond Fund Total Uses	<u>\$ 108,084</u>	<u>\$ 108,084</u>	<u>\$ 108,086</u>	<u>\$ 785,000</u>	<u>#DIV/0!</u>

Capital Projects Fund Resources
REET 1 Capital Projects Fund 310

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 280,224	\$ 283,943	\$ 385,000	\$ 624,196	62%
Taxes - REET 1st Quarter Percent	159,181	197,530	140,000	140,000	0%
Interest & Other Earnings	826.63	648.03	750	900	20%
Capital Projects Fund Total Resources	<u>\$ 440,232</u>	<u>\$ 482,121</u>	<u>\$ 525,750</u>	<u>\$ 765,096</u>	<u>46%</u>

Capital Projects Fund Uses
REET 1 Capital Projects Fund 310

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Capital Outlay	\$ -		\$ 25,000	\$ -	-100%
Arboritum		\$ 25,000	\$ 25,000	\$ -	-100%
Rocky Hill Park	\$ 156,290	\$ 7,204			#DIV/0!
Townsquare Capital Proj				\$ 425,000	#DIV/0!
Fund Balance	<u>283,942</u>	<u>449,917</u>	<u>475,750</u>	<u>340,096</u>	<u>-29%</u>
Capital Projects Fund Total Uses	<u>\$ 440,232</u>	<u>\$ 482,121</u>	<u>\$ 525,750</u>	<u>\$ 765,096</u>	<u>46%</u>

Notes

1 City is seeking a Grant from RCO in the amount of \$425K for the Townsquare Project. This Fund would be utilized as the 50% matching funds required by the

Special Capital Projects Fund Resources
REET 2 Capital Projects Fund 311

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 237,084	\$ 237,038	\$ 340,000	\$ 576,362	70%
Taxes - REET 2nd Quarter Percent	155,553	196,786	140,000	140,000	0%
Interest & Other Earnings	\$ 691	\$ 556	\$ 750	900	20%
Special Capital Projects Fund Total Resources	\$ 393,328	\$ 434,380	\$ 480,750	\$ 717,262	49%

Special Capital Projects Fund Uses
REET 2 Capital Projects Fund 311

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 25,000	0.00	-100%
Arboritum		\$ 25,000	\$ 25,000	\$ 25,000	0%
Rocky Hill Park	\$ 156,290	\$ 7,204	0	\$ -	#DIV/0!
Fallen Heroes				\$ 35,000	#DIV/0!
CV Ballfields				\$ 500,000	#DIV/0!
Fund Balance	237,038	402,176.00	455,750.00	157,262	-65%
Special Capital Projects Fund Total Uses	\$ 393,328	\$ 434,380	\$ 505,750	\$ 717,262	42%

Notes

- 1 \$35K for Park Capital Project for Fallen Heroes
- 2 \$500K to be spent in 2013 for the CV Ballfields

Street Capital Projects Fund Resources
Capital Projects Fund 312

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 589,693	\$ 766,580	\$ 1,093,000	\$ 1,009,149	-8%
STP Grant for Appleway Widening	-	201,229.76	-	1,700,000	
Interest & Other Earnings	1,678.69	1,365.04	1,700.00	1,500	-12%
Other Financing Sources, Transfer-In	175,208.00	235,000.00	275,000.00	<u>400,000</u>	<u>45%</u>
Street Capital Projects Fund Total Resources	<u>\$ 766,580</u>	<u>\$ 1,204,174</u>	<u>\$ 1,369,700</u>	<u>\$ 3,110,649</u>	<u>127%</u>

Street Capital Projects Fund Uses
Capital Projects Fund 312

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Capital Outlay	\$ -	\$ 197,000	\$ -	\$ -	
Appleway Rebuild				\$ 2,100,000	
Fund Balance	<u>766,580</u>	<u>1,007,174</u>	<u>1,369,700</u>	<u>1,010,649</u>	<u>-26%</u>
Street Capital Projects Fund Total Uses	<u>\$ 766,580</u>	<u>\$ 1,204,174</u>	<u>\$ 1,369,700</u>	<u>\$ 3,110,649</u>	<u>127%</u>

Notes

Capital Outlay

- 1 In 2011, City Spent \$197K on the Valley Project. This grant was closed in 2012
- 2 \$2.1 million for Appleway Widening project. City has applied for a grant to cover \$1.7 million

Capital Projects Fund Resources
Townsquare Project Fund 313

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	-	-	-	\$ -	#DIV/0!
RCO Grant	0.00	0.00	0.00	425,000	#DIV/0!
Other Financing Sources, Transfer-In	0.00	0.00	0.00	<u>425,000</u>	<u>#DIV/0!</u>
Townsquare Fund Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 850,000</u>	<u>#DIV/0!</u>

Capital Projects Fund Resources
Townsquare Project Fund 313

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ 850,000	#DIV/0!
Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Townsquare Fund Total Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 850,000</u>	<u>#DIV/0!</u>

Notes

City applied for an RCO Grant in 2012 and will know if funds are awarded in 1 Spring of 2013. The Grant is up to \$425K.

Capital Projects Fund Resources
Trail Project Fund 315

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	-	-	-	\$ -	#DIV/0!
Spokane County	0.00	0.00	0.00	280,000	#DIV/0!
Other Financing Sources, Transfer-In	0.00	0.00	0.00	-	#DIV/0!
Townsquare Fund Total Resources	\$ -	\$ -	\$ -	\$ 280,000	#DIV/0!

Capital Projects Fund Resources
Trail Project Fund 315

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ 280,000	#DIV/0!
Fund Balance	-	-	-	-	#DIV/0!
Townsquare Fund Total Uses	\$ -	\$ -	\$ -	\$ 280,000	#DIV/0!

Notes

Close out the TBD that was formed in 1998 for Trail System. Final project 1 will connect with a trail along Sprague.

Harvard Road Mitigation Fund Resources
Capital Projects Fund 320

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	416,177	498,108	556,000	\$ 584,219	5%
Mitigation Fee	80,607.08	47,495.68	35,000.00	25,000	-29%
Grant - WSDOT	0.00	0.00	0.00	953,000	
Interest & Other Earnings	1,323.75	1000.66	1,300.00	1,100	-15%
Harvard Road Mitigation Fund Total Resources	<u>\$ 498,108</u>	<u>\$ 546,604</u>	<u>\$ 592,300</u>	<u>\$ 1,563,319</u>	<u>164%</u>

Harvard Road Mitigation Fund Uses
Capital Projects Fund 320

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ 1,563,319	
Fund Balance	<u>498,108</u>	<u>546,604</u>	<u>592,300</u>	<u>-</u>	<u>-100%</u>
Harvard Road Mitigation Fund Total Uses	<u>\$ 498,108</u>	<u>\$ 546,604</u>	<u>\$ 592,300</u>	<u>\$ 1,563,319</u>	<u>164%</u>

Notes

Funds are to be expended on Harvard/Mission Round-a-bout for 2013 and other projects that apply.
City will use Mitigation Fund as a match for \$\$ from WSDOT

Library Capital Fund Resources
Capital Projects Fund 330

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 10,250	\$ 117,062	\$ 117,228	\$ 97,474	-17%
Interest & Other Earnings	\$ 26	\$ 165	\$ 25	250	900%
Other Financing Sources, Transfer-In	\$ 106,786	\$ -	\$ 50,000	<u>13,210</u>	<u>-74%</u>
Library Capital Fund Total Resources	<u>\$ 117,062</u>	<u>\$ 117,227</u>	<u>\$ 167,253</u>	<u>\$ 110,934</u>	<u>-34%</u>

Library Capital Fund Uses
Capital Projects Fund 330

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 30,000	\$ 22,000	
Fund Balance	<u>117,062</u>	<u>117,227</u>	<u>137,253</u>	<u>88,934</u>	<u>-35%</u>
Library Capital Fund Total Uses	<u>\$ 117,062</u>	<u>\$ 117,227</u>	<u>\$ 167,253</u>	<u>\$ 110,934</u>	<u>-34%</u>

Notes

- ¹ Capital items include \$15K for glass wall and door for Children's area and \$7K for media lab equipment

**Police Capital Fund Resources
Capital Projects Fund 334**

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 130,000	#DIV/0!
Interest & Other Earnings	\$ -	\$ -	\$ -	50	#DIV/0!
Other Financing Sources, Transfer-In	\$ -	\$ -	\$ 130,000	-	-100%
Library Capital Fund Total Resources	\$ -	\$ -	\$ 130,000	\$ 130,050	0%

**Police Capital Fund Resources
Capital Projects Fund 334**

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ 130,050	
Fund Balance	-	-	0	-	#DIV/0!
Library Capital Fund Total Uses	\$ -	\$ -	\$ -	\$ 130,050	#DIV/0!

Notes

1 Funds have been set aside for a new Records Management System

Stormwater Utility Fund Resources
Enterprise Fund 410

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 69,928	\$ 149,644	\$ 139,800	\$ 181,041	30%
Stormwater Utility Revenue	53,119	61,126	59,000	62,000	5%
Interest & Other Earnings	800	303	350	350	0%
Stormwater Utility Total Resources	<u>\$ 123,847</u>	<u>\$ 211,072</u>	<u>\$ 199,150</u>	<u>\$ 243,391</u>	<u>22%</u>

Stormwater Utility Fund Uses
Enterprise Fund 410

	2010	2011	2012	2013	%
Stormwater Maintenance	\$ 5,000	\$ -	\$ -	\$ -	#DIV/0!
Services & Charges	25,000	13,595	30,000	20,000	-33%
Capital Outlays	25,000	33,275	25,000	42,250	69%
Fund Balance	68,847	164,202	144,150	181,141	26%
Stormwater Utility Fund Total Uses	<u>\$ 123,847</u>	<u>\$ 211,072</u>	<u>\$ 199,150</u>	<u>\$ 243,391</u>	<u>22%</u>

CITY OF LIBERTY LAKE
DEPARTMENT: STORMWATER
FUND: 410
2013 Line item detail

Account	Title	2010	2011	2012	2013	Notes
		Actual	Actual	Budgeted	Proposed	
542 30 47 00	Utilities-Elec/Gas,Wtr/Swr,Trsh	15,473.05	13,594.92	30,000.00	20,000.00	
594 42 63 01	Capital Improvements-Other	0	33,275.24	25,000.00	42,250.00	Median improvements on Appleway and other surface streets that are applicable to Stormwater.
Total		15,473.05	46,870.16	55,000.00	62,250.00	

Golf Operations Fund Resources
Enterprise Fund 420

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 151,568	\$ 167,325	\$ 182,200	\$ 148,400	-19%
Charges for Services	337,203	273,107	329,973	280,500	-15%
Interest & Other Earnings	437	326	400	160	-60%
Rents, Leases, and Concessions	74,851	63,506	75,536	68,950	-9%
Other- Miscellaneous Revenues	-	-	-	-	#DIV/0!
Non Revenues	43,100	43,104	42,931	55,731	30%
Other Financing Sources, Transfer-In	-	-	-	-	
Golf Operations Fund Total Resources	\$ 607,159	\$ 547,368	\$ 631,040	\$ 553,741	-12%

Golf Operations Fund Uses

Enterprise Fund 420

Account Description	Actual	Actual	Budget	Proposed	Change
Salaries & Wages	\$ 175,272	\$ 165,805	\$ 144,309	\$ 120,188	-17%
Benefits	59,056	61,651	60,660	49,573	-18%
Supplies	80,602	71,989	100,789	101,950	1%
Services & Charges	76,195	67,559	76,411	75,211	-2%
Capital Outlays	3,006	2,500	13,000	35,000	169%
Unemployment Claims	-	-	15,000	2,500	-83%
Non Expenditures	33,745	40,000	41,931	47,131	12%
Other Financing Uses, Transfers-Out	1,430	33,602	20,000	-	-100%
Fund Balance	151,568	108,228	158,939	\$ 122,188	-23%
Golf Operations Fund Total Uses	\$ 580,872	\$ 551,334	\$ 631,039	\$ 553,741	-12%

CITY OF LIBERTY LAKE
DEPARTMENT: GOLF
FUND: 420
2013 Line item detail

Account	Title	2010	2011	2012	2013	Notes
		Actual	Actual	Budgeted	Proposed	
576 61 10 08	Overtime	56.67	669.68	1,500.00	1,500.00	
576 61 10 13	Salaries & Wages-Golf	165,748.11	128,451.08	142,809.51	118,688.00	seasonal\$62,104
576 61 20 01	Social Security/Medicare	6059.69	7,092.60	6,860.80	5,687.00	
576 61 21 05	Retirement	13,633.00	5,351.21	17,397.69	12,379.00	
576 61 22 04	Medical/Life/LTD	29,148.00	17,260.30	31,462.00	23,071.00	
576 61 23 02	Labor & Industries	5,405.57	8,626.37	4,940.00	7,636.00	
576 61 28 09	HRA VEBA	1,600.00	0	0	800	
576 61 31 00	Office/Operating Supplies-Pro Shop	15,478.45	10,556.10	15,000.00	10,000.00	
576 61 31 01	Publications	0	77.72	150	150	
576 61 31 02	Uniforms-shirts	0	763.05	1,300.00	1,300.00	
576 61 31 03	Office/Operating Supplies-Maintenai	0	0	0	13,000.00	Shifted \$2,000 from Small Tools & Equipment'
576 61 32 00	Fuel Consumed	7,060.17	7,397.66	7,500.00	7,500.00	
576 61 34 01	Pro Shop Merchandise	6,641.57	1,902.26	20,000.00	22,000.00	
576 61 34 02	Pro Shop Concession Pu	2,795.86	0	0	0	
576 61 35 00	Small Tools & Equipmen	65.15	7,182.64	15,839.00	0	
576 65 31 01	Maintenance Of Golf Course	24,969.09	27,823.70	41,000.00	48,000.00	Includes \$5,000 to add tee boxes, dirt/excavation.
576 61 41 00	Professional Services	15,063.10	14,661.43	4500	8,500.00	Includes Advertising for Trailhead / television ads
576 61 42 01	Telephone/Postage	2,284.54	1,982.58	2,900.00	2,000.00	
576 61 43 01	Travel-Lodging,Meals,Mileage	0	591.96	2,000.00	2,000.00	
576 61 46 00	Insurance	12,867.33	15,371.33	13,511.00	13,511.00	
576 61 47 00	Utilities-Elec/Gas,Wtr/Swr,Trsh	37,874.45	32,357.74	37,000.00	32,000.00	
576 61 48 01	Repair & Maintenance	4,401.83	1,914.10	4,000.00	0.00	
576 61 49 01	Dues,Subscriptions,Mbrships	425	1,153.66	1,500.00	2,000.00	Includes Jen's and Trevor's Memberships to NRPA, G.C.S.A.A. and WRPA.
576 61 49 02	Registration	40	50	1,000.00	1,000.00	
576 65 41 00	Professional Services-Golf Greens	0	842.9	0	2,200.00	
576 61 90 01	Unemployment Claims-Golf Course	5,187.51	22,580.72	15,000.00	2,500.00	
586 00 44 00	Leasehold Excise Tax	4,781.68	4,930.56	4,931.00	4,931.00	
586 00 44 20	B&O/Use Tax	32,434.53	27,434.88	35,000.00	30,000.00	
589 00 04 20	Gift Certificate Redeemed	1,627.49	1,074.38	2,000.00	7,000.00	
589 00 04 22	Promo Cards Redeemed	0	0	0	3,500.00	

589 00 04 23	Events Redeemed-Prize Money	0	0	0	1,700.00	
592 76 89 20	Administration Fees GO Bond	301.75	0	0	0	
594 76 48 00	Trail Repair & Maintenance	3,994.73	0	10,000.00	0.00	
594 76 62 00	Capital Expenditures - Buildings & St	0	7,845.72	0	0.00	
594 76 63 03	Capital Expenditures - Other Improve	0	2,625.11	0	15,000.00	Well pump 3 way split of a pro gator, 3 way split of a turf cat.
594 76 64 00	Furniture,Computers&Equip	6,889.66	290.77	13,000.00	32,000.00	\$10,000 for a range picker
597 79 00 00	Debt Svc Trans Frm Golf Course	33,000.00	20,000.00	20,000.00	0.00	
Total		439,834.93	378,862.21	472,101.00	431,553.00	

**Unemployment Fund Resources
Internal Service Fund 501**

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Beginning Balances	\$ 12,184	\$ 6,892	\$ -	\$ -	#DIV/0!
Interest & Other Earnings	100	5	-	-	#DIV/0!
Other Financing Sources, Transfer-In	<u>39,000</u>	<u>28,723</u>	<u>28,780</u>	28,780	<u>0%</u>
Unemployment Fund Total Resources	<u>\$ 51,284</u>	<u>\$ 35,619</u>	<u>\$ 28,780</u>	<u>\$ 28,780</u>	<u>0%</u>

**Unemployment Fund Uses
Internal Service Fund 501**

Account Description	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	% Change
Fund Balance	<u>12,284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Unemployment Fund Total Uses	<u>\$ 12,284</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

Notes

Fund Balance

1 Fund Balance estimated to decrease slightly due to an increase in unemployment claims.

Balance Rev	24,421	51,284	56,445	55,030
Balance Exp	24,421	51,284	56,445	55,030
Overall Balance	\$ 39,000	\$ 35,619	\$ 28,780	\$ 28,780

CITY OF LIBERTY LAKE
 CAPITAL FACILITIES PLAN, 2013 - 2018
 PROJECT LIST

PROJECT #	BUILDING IMPROVEMENTS	ESTIMATED CONSTRUCTION COST	EXPENDITURE YEAR					
			2013	2014	2015	2016	2017	2018
1	TOWN SQUARE - COMMUNITY CENTER	TBD						
		Subtotal	\$	\$	\$	\$	\$	\$
PROJECT # PARK IMPROVEMENTS								
2	AQUATIC CENTER	\$ 2,500,000						\$ 2,500,000
3	CENTRAL VALLEY - LIBERTY LAKE FIELDS	\$ 1,000,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000		\$ 200,000
4	FALLEN HEROE'S CIRCUIT COURSE - ARBORETUM	\$ 24,168		\$ 24,168				
5	FALLEN HEROE'S CIRCUIT COURSE - PAVILLION PARK	\$ 39,432		\$ 39,432				
6	FALLEN HEROE'S CIRCUIT COURSE - ROCKY HILL PARK	\$ 39,432	\$ 39,432					
7	FALLEN HEROE'S CIRCUIT COURSE - TOWN SQUARE	\$ 24,168			\$ 24,168			
8	FALLEN HEROE'S CIRCUIT COURSE - TRAILHEAD / OUTLET CHANNEL TRAIL	\$ 24,168		\$ 24,168				
9	FOUNDER'S CORNER WATER FEATURE	\$ 50,000		\$ 50,000				
10	HAWKSTONE VILLAGE GREEN	\$ 285,000		\$ 285,000				
11	NATURE'S PLACE AT MEADOWWOOD - CITY ARBORETUM	\$ 150,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
12	RIVER DISTRICT - HARVARD ROAD TRAILHEAD EXPANSION	\$ 1,356,816		\$ 678,408	\$ 678,408			
13	RIVER DISTRICT - INDIANA TRAILHEAD	\$ 350,000			\$ 350,000			
14	RIVER DISTRICT COMMUNITY PARK - ORCHARD	\$ 1,300,000					\$ 260,000	\$ 1,040,000
15	RIVER DISTRICT COMMUNITY PARK - QUINIMOSE	\$ 1,465,904	\$ 488,635	\$ 488,635	\$ 488,635			
16	RIVER DISTRICT NEIGHBORHOOD PARK - RIVER BEND	\$ 906,360	\$ 906,360					
17	RIVER DISTRICT NEIGHBORHOOD PARK - WEST RIVER	\$ 634,088		\$ 317,044	\$ 317,044			
18	RIVER DISTRICT SPOKANE RIVER SHORELINE - RESTORATION & REHABILITATION (QUINIMOSE PARK AREA)	\$ 1,000,000		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
19	RIVER DISTRICT TOWN CENTER PLAZA	\$ 1,600,000		\$ 800,000	\$ 800,000			
20	ROCKY HILL PARK - PHASE 3	\$ 660,000		\$ 660,000				
21	TOWN SQUARE PARK	\$ 850,000	\$ 850,000					
		Subtotal	\$ 2,509,427	\$ 3,791,855	\$ 3,083,255	\$ 425,000	\$ 3,185,000	\$ 1,265,000
PROJECT # TRANSPORTATION IMPROVEMENTS								
22	APPLEWAY WIDENING - BETWEEN MOLTER RD & COUNTRY VISTA BLVD	\$ 250,000		\$ 250,000				
23	APPLEWAY MEDIAN CONSTRUCTION - MOLTER RD TO E. CITY LIMITS	\$ 736,000		\$ 123,000	\$ 613,000			
24	APPLEWAY AV RECONSTRUCTION - LIBERTY LAKE RD TO MOLTER RD	\$ 2,127,000	\$ 325,000	\$ 1,802,000				
25	COUNTRY VISTA MEDIAN CONSTRUCTION - BROADWAY AV TO LIBERTY LAKE RD	\$ 1,862,000				\$ 311,000	\$ 1,551,000	
26	HARVARD-MISSION ROUNDABOUT	\$ 1,675,000	\$ 1,675,000					
27	HARVARD-INDIANA INTERSECTION IMPROVEMENT	\$ 520,000				\$ 87,000	\$ 433,000	
28	HARVEST PARKWAY EXTENSION & CONNECTION	\$ 900,000				\$ 900,000		
29	HENRY ROAD RECONSTRUCTION - SPRAGUE AV TO COUNTRY VISTA DR	\$ 2,013,000			\$ 336,000	\$ 1,677,000		
30	INDIANA AV CONSTRUCTION - GLENBROOK RD TO EAST OF HARVARD RD	\$ 2,886,000	\$ 1,443,000	\$ 1,443,000				
31	LIBERTY LAKE RD RECONSTRUCTION - SPRAGUE AV TO COUNTRY VISTA DR	\$ 1,077,000		\$ 180,000	\$ 897,000			
32	LIBERTY LAKE RD RECONSTRUCTION - COUNTRY VISTA DR TO APPLEWAY AV	\$ 2,819,000			\$ 65,000	\$ 605,000	\$ 1,542,000	\$ 607,000
33	MISSION AV RECONSTRUCTION - W. CITY LIMITS TO CORRIGAN RD	\$ 2,482,000			\$ 414,000	\$ 2,068,000		
34	SPRAGUE AV SHARED USE PATH - LIBERTY LAKE RD TO MOLTER RD	\$ 176,000	\$ 176,000					
35	SPRAGUE AV SHARED USE PATH - LIBERTY LAKE GOLF COURSE TO E. CITY LIMITS	\$ 50,000	\$ 50,000					
36	SPRAGUE AV RECONSTRUCTION - LIBERTY LAKE RD TO MOLTER RD	\$ 1,221,000			\$ 1,221,000			
37	STREET & PATHWAY ILLUMINATION - MISSION AV	\$ 165,000		\$ 165,000				
38	TRANSIT PARKING	\$ 2,500,000						\$ 2,500,000
39	VALLEYWAY AV - RECONSTRUCTION	\$ 1,781,000			\$ 297,000	\$ 1,484,000		
40	I-90 BRIDGE AND SURFACE STREET CONNECTIONS	TBD						
		Subtotal	\$ 3,669,000	\$ 3,963,000	\$ 3,843,000	\$ 7,132,000	\$ 3,526,000	\$ 3,107,000
	CITY PROJECT YEARLY TOTALS		\$ 6,178,427	\$ 7,754,855	\$ 6,926,255	\$ 7,557,000	\$ 6,711,000	\$ 4,372,000
PROJECT # UTILITY IMPROVEMENTS (UTILITY PURVEYORS)								
41	TELIDO STATION WATER/SEWER IMPROVEMENTS	\$ 1,143,000		\$ 1,143,000				
42	LIFT STATION	\$ 1,720,000	\$ 1,220,000	\$ 500,000				
		Subtotal	\$ 1,220,000	\$ 1,643,000	\$	\$	\$	\$

PROJECT #	2013 - DESIGN AND CONSTRUCTION	ESTIMATED CONSTRUCTION COST	ESTIMATED FUNDING SOURCE & APPROXIMATE %
3	CENTRAL VALLEY - LIBERTY LAKE FIELDS	\$ 200,000	(100% REET)
6	FALLEN HEROE'S CIRCUIT COURSE - ROCKY HILL PARK	\$ 39,432	(11% GRANT & 89% REET)
11	NATURE'S PLACE AT MEADOWWOOD - CITY ARBORETUM	\$ 25,000	(100% REET)
15	RIVER DISTRICT COMMUNITY PARK - QUINIMOSE	\$ 488,635	(75% TIF/LIFT & 25% DEVELOPER - BASED ON ENTIRE PROJECT)
16	RIVER DISTRICT NEIGHBORHOOD PARK - RIVER BEND	\$ 906,360	(70% TIF/LIFT & 30% DEVELOPER - BASED ON ENTIRE PROJECT)
21	TOWN SQUARE PARK	\$ 850,000	(50% GRANT & 50% REET)
24	APPLEWAY AV RECONSTRUCTION - LIBERTY LAKE RD TO MOLTER RD	\$ 325,000	(100% GRANT)
26	HARVARD-MISSION ROUNDABOUT	\$ 1,675,000	(68% GRANT & 32% HARVARD RD. MITIGATION)
30	INDIANA AV CONSTRUCTION - GLENBROOK RD TO EAST OF HARVARD RD	\$ 1,443,000	(100% DEVELOPER)
34	SPRAGUE AV SHARED USE PATH - LIBERTY LAKE RD TO MOLTER RD	\$ 176,000	(100% TBD)
35	SPRAGUE AV SHARED USE PATH - LIBERTY LAKE GOLF COURSE TO E. CITY LIMITS	\$ 50,000	(100% TBD)
	TOTAL FOR 2013	\$ 6,178,427	

CITY OF LIBERTY LAKE
FEE SCHEDULE PROPOSED FOR 2013

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
<u>Utility Tax</u>	
Electricity	3% of gross income
Gas	3% of gross income
Garbage	3% of gross income
Cable	3% of gross income
Telephone	3% of gross income
Lodging Tax	2% on charge for lodging
Tourisism Promotion	\$2 per stay

FACILITY USAGE FEE SCHEDULE

Pavillion Park Picnic Shelter - Weekend	\$150 per 4 hour block
Pavillion Park Picnic Shelter - Weekday	\$100 per 4 hour block
Rocky Hill Park Picnic Shelter - Weekend	\$100 per 4 hour block
Rocky Hill Park Picnic Shelter - Weekday	\$50 per 4 hour block
Pavillion Park Sports Field	\$10 per hour
Rocky Hill Park Sports Field	\$10 per hour
Trailhead Banquet Room - Weekend	\$25 per hour
Trailhead Banquet Room - Weekday	\$15 per hour
Little House (Next to City Hall) - Weekend	\$25 per hour
Little House (Next to City Hall) - Weekday	\$15 per hour
Council Chambers - Weekend	\$25 per hour
Council Chambers - Weekday	\$15 per hour

Note (all facilities are free for Non Profit)

LIBRARY FEES & FINES

Late Fees	\$0.10 per day per item
Copies	\$0.10 per item
Lost or damaged books	\$3.00 plus value of book

Recreation Program Fee Schedule

Program Name	Price
All Fools Hunt	\$5.00
British Soccer Camp (One Week Sports Camp)	
First Kicks - July	\$85.00
Full Day - July	\$192.00
Half Day AM - July	\$135.00
Half Day PM - July	\$135.00
Goal Keeper Program - July	\$135.00
Mini Soccer - July	\$97.00
First Kicks - August	\$85.00
Full Day - August	\$192.00
Half Day AM - August	\$135.00
Half Day PM - August	\$135.00
Mini Soccer - August	\$97.00
CHILL Summer Daycamp Per Week	\$125.00
CHILL Day Camp - Full Summer Rate Discount for Ten Weeks	\$1,200.00
CHILL Multi-Child Full Summer Rate Discount for Ten Weeks	\$1,100.00
CHILL Summer Daycamp Additional T-shirts	\$7.00
Community Garden Plot at the Arboretum	\$20.00
Community Garden Plot at Rocky Hill Park	\$20.00
Cross Country Ski Lessons	\$25.00
Equipment Rental - Gear to Go (Volleyball Set, Croquet, Disc Golf)	\$10.00
Liberty Lake Learning Center Music/Piano Lessons	\$30 per hour
Liberty Lake Learning Center Reading/Math Club	\$15 per hour
River Rafting - Clark Fork	\$65.00
River Rafting - Family Upper Spokane	\$30.00
River Rafting - Guide Training Course	\$265.00
River Rafting - Lower Spokane	\$38.00
River Rafting - Upper Spokane	\$30.00
Skyhawk's Sports Camp (One Week Sports Camp)	
Basketball - August Camp	\$135.00
Golf - July Camp	\$120.00
Mini Hawk - July Camp	\$120.00
Mini Hawk - August Camp	\$120.00
Multi Sport - July (4 days)	\$115.00
Multi Sport - July	\$140.00
Soccer - June	\$135.00
Soccer - August	\$135.00
Tennis - June	\$115.00
Tennis - July	\$115.00
Tiny Hawk - July	\$120.00
Volleyball - July	\$115.00
Cheerleading August	\$120.00
Water Fee for Dunk Tank Usage	\$50.00

Zumba (per class)	\$6.00
Volleyball - 7/30 thru 8/3	\$115.00
EVENTS	
Liberty Lake Days - Friday or Saturday Vendor Non Profit	Free
Liberty Lake Days - Friday Vendor (City of Liberty Lake Business)	\$10.00
Liberty Lake Days - Friday Vendor (All Other Businesses or Groups)	\$35.00
Liberty Lake Days - Saturday Vendor (City of Liberty Lake Business)	\$25.00
Liberty Lake Days - Saturday Vendor (All Other Businesses or Groups)	\$50.00
Winter Festival - Non Profit Vendor	Free
Winter Festival - City of Liberty Lake Business	\$10.00
Winter Festival - All Other Businesses or Groups	\$20.00
Winter Festival - Private Horse Drawn Carriage Rides	\$65.00

* 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 1-1-2013**

	CITY HALL BOND	6.4 ACRES LAND BOND	GOLF COURSE NOTE
Interest Rate	4.50%	4.48%	4.75%
Original Debt	1,200,000	1,750,000	1,800,000
Issue Year	6/11/04	6/10/05	12/1/02

Year	Principle	Interest	Total	Year	Principle	Interest	Total	Year	Principle	Interest	Total			
2013	80,150.73	27,933.47	108,084.20	2013	116,986.19	44,533.61	161,519.80	2013	137,095.09	30,916.60	168,011.69			
2014	83,781.70	24,302.50	108,084.20	2014	122,309.78	39,210.02	161,519.80	2014	143,750.78	24,260.91	168,011.69			
2015	87,577.16	20,507.04	108,084.20	2015	127,875.65	33,644.15	161,519.80	2015	150,729.57	17,282.14	168,011.71			
2016	91,544.56	16,539.64	108,084.20	2016	133,694.79	27,825.01	161,519.80	2016	158,047.16	9,964.53	168,011.69			
2017	95,691.69	12,392.51	108,084.20	2017	139,778.74	21,741.06	161,519.80	2017	123,550.61	2,458.14	126,008.75			
2018	100,026.69	8,057.51	108,084.20	2018	146,139.54	15,380.26	161,519.80	2018	-	-	-			
2019	104,558.08	3,526.12	108,084.20	2019	152,789.80	8,730.00	161,519.80	2019	-	-	-			
2020	-	-	-	2020	78,982.59	1,777.31	80,759.90	2020	-	-	-			
2021	-	-	-	2021	-	-	-	2021	-	-	-			
2022	-	-	-	2022	-	-	-	2022	-	-	-			
643,330.61			113,258.79	756,589.40	1,018,557.08			192,841.42	1,211,398.50	713,173.21			84,882.32	798,055.53

EXISTING CITY OWNED CAPITAL FACILITY INVENTORY
(\$25,000 + Value and/or Durable Life of 10 Years +)

Facility Name/Designation	Location	Date Acquired	Capacity	Present Condition	Improvements Required	Estimated Cost
Structures						
City Hall	22710 E. Country Vista Dr.	2004	Adequate Office space for Staff / Inadequate Large Meeting - Event Space	Fair / Good	Tile & Other Minor Repairs, Additional Large Public Meeting Space	125,000
Liberty Lake Municipal Library	23123 E. Mission Ave.	2008	Adequate	Good	Building Entry	125,000
Maintenance Facility	22710 E. Country Vista Dr.	2006	Adequate	Good		
Trailhead Golf Course Clubhouse	1102 N. Liberty Lake Rd.	2002	Adequate	Fair		
Civic Center Site	SW Corner of Appleway Ave. & Signal Rd.	2005		Vacant Land	Future Community Center	2,328,383
Parks, Trails, & Open Space						
Trailhead Golf Course (Executive 9 Hole)	1102 N. Liberty Lake Rd.	2002	Adequate	Good	Irrigation System	32,770
					Corner Aesthetic Improvements	50,000
Pavillion Park	SW Corner of Molter Rd. & Country Vista Dr.	2003	Adequate	Good	Skate Park	216,000
Rocky Hill Park	NE Corner of Mission Ave. & Winrock St.	Phase 1 - 2008	Adequate	Good	Acquisition of Remaining Land & Construction of Phases 2 & 3	1,540,000
Liberty Lake Trail System	Throughout City	N/A	Adequate	Good		
Arboretum	S. of Country Vista Dr., N. of Garry	2005		Vacant Land	Construction of Arboretum in Phases	2010 - 2014
Vehicles & Equipment						
Dodge Dakota	Public Works	1995		Fair		

2003 GMC Sonoma	Planning & Building Services	2003		Fair		
2003 GMC Sonoma	Planning & Building Services	2003		Poor	Oil Pressure Malfunction (not fixable)	
2004 Jeep Liberty	Planning & Building Services	2004		Good		
Ford F-350 1 Ton Truck	Public Works	2004		Good		
2004 Ford Explorer	Planning & Building Services	2009		Good		
2002 Ford Crown Vic	LLPD	2002		Fair		
2003 Ford Crown Vic	LLPD	2003		Fair		
2003 Ford Crown Vic	LLPD	2003		Fair		
2005 Ford Crown Vic	LLPD	2005		Fair		
2005 Ford Explorer	LLPD	2005		Fair		
2007 Ford Crown Vic	LLPD	2007		Good		
2007 Ford Crown Vic	LLPD	2007		Good		
2008 Ford Crown Vic	LLPD	2008		Good		
2008 Chevrolet Tahoe	LLPD	2008		Good		
2011 Ford Crown Vic	LLPD	2011		Excellent		
2011 Ford Crown Vic	LLPD	2011		Excellent		
2011 Ford Escape	LLPD	2011		Excellent		
Jacobsen Tractor/Implements	Public Works	2011		Excellent		
Jacobsen HR-5111	Public Works	2002		Fair		
John Deere 3215B Fairway Unit	Public Works	2002		Good		
John Deere 2500A Greens Unit	Public Works	2006		Good		
Streets, Sidewalks, & Street Lights						
Appleway Ave.			Minor Arterial	Fair	Widening	250,000
					Median Construction	2,580,000
Country Vista Dr./Blvd.			Minor Arterial / Collector	Very Good	Median Construction on Country Vista Dr.	1,862,000
Harvard Rd.			Minor Arterial	Very Good		
Henry Rd.			Collector	Very Good	Reconstruction	2,013,000
Lakeside Rd.			Collector	Good		
Liberty Lake Rd.			Minor Arterial	Good	Reconstruction	1,077,000

					Main Street Reconstruction	2,090,000
Mission Ave.			Minor Arterial / Collector	Good	Resurfacing	100,000
Molter Rd.			Minor Arterial	Very Good		
Sprague Ave.			Minor Arterial / Collector	Fair	Reconstruction	1,221,000
Valleyway Ave.			Minor Arterial	Good	Reconstruction	1,781,000
Aladdin Rd.			Local Access	Good		
Augusta Ave. & Ct.			Local Access	Very Good / Poor		
Autumn Crossing Ave.			Local Access	Very Good		
Baldwin Ave.			Local Access	Fair		
Boone Ave.			Local Access	Very Good		
Broadway Ave.			Local Access	Very Good		
Carson Range St.			Local Access	Very Good		
Cataldo Ave. & Ct.			Local Access	Very Good		
Caufield Rd., Ct., & Ave.			Local Access	Very Good / Poor / Very Good		
Cavalier Rd. & Ct.			Local Access	Very Good / Poor		
Colleen Ct.			Local Access	Very Good		
Colonial Rd. & Ct.			Local Access	Very Good / Poor		
Colony St. & Ct.			Local Access	Very Good / Good		
Corrigan Rd.			Local Access	Very Good		
Deschutes Ave.			Local Access	Very Good		
Desmet Rd. & Ct.			Local Access	Very Good		
Drury Ct.			Local Access	Very Good		
Eagle St. & Rd.			Local Access	Very Good		
Etta Ct.			Local Access	Poor		
Fairway Rd. & Ct.			Local Access	Very Good		
Forest Ridge St.			Local Access	Very Good		
Garry Dr. & Rd.			Local Access	Very Good		
George Gee Ave.			Local Access	Very Good		
Glenbrook Ave. & Rd.			Local Access	Very Good / Poor		
Holl Rd. & Blvd.			Local Access	Poor / Very Good		

Homestead Dr.			Local Access	Very Good		
Indiana Ave.			Local Access	Very Good		
Kelsea Ct.			Local Access	Good		
Knox Ave.			Local Access	Very Good		
Knudson Rd., St., & Ct.			Local Access	Very Good / Very Good / Good		
Ludlow Ave.			Local Access	Very Good		
Madson Rd. & Ct.			Local Access	Very Good		
Main Ave.			Local Access	Very Good		
Malvern Ct. & Rd.			Local Access	Very Good		
Marti Ct.			Local Access	Very Good		
Maxwell Ave.			Local Access	Good		
McKinzie Rd.			Local Access	Very Good		
Meyers Ct., Rd., & Ave.			Local Access	Poor / Very Good / Very Good		
Mitchell Rd. & Ct.			Local Access	Very Good		
Molter Rd.			Local Access	Very Good		
Nora Ave.			Local Access	Good		
Oakland St. & Rd.			Local Access	Very Good		
Ormond Rd. & Ct.			Local Access	Very Good		
Prestwick Pl.			Local Access	Good		
Riverside Ave.			Local Access	Very Good		
Samantha Rd.			Local Access	Very Good		
Schneidmiller Ct.			Local Access	Very Good		
Settler Dr.			Local Access	Good		
Shannon Ave.			Local Access	Very Good		
Sharp Dr., Ct., & Ave.			Local Access	Very Good		
Simpson Rd.			Local Access	Very Good		
Sinto Ave.			Local Access	Fair		
Signal Rd.			Local Access	Very Good		
Spencer Ct.			Local Access	Very Good		
Sperling Ct.			Local Access	Very Good		
Springdale Ct.			Local Access	Very Good		
Stevenson Ct. & Rd.			Local Access	Very Good		
Thorton Ave.			Local Access	Very Good		

Valleyway Ave.			Local Access	Good		
Willamette Rd.			Local Access	Very Good		
Winchester Ct. & St.			Local Access	Very Good		
Winrock St.			Local Access	Very Good		
Wolfe Penn Ct. & St.			Local Access	Very Good		
Wright Blvd.			Local Access	Good		

LIFT
2012 - 2013 REVENUE

Account Description	Notes	2012 Activity (Pending)	2013 Proposed
Beginning Balances		\$ 1,941,955	\$ 3,491,955
TIF MATCHING FUNDS	2	\$ 334,735	365,000
Cronk Sewer Project		\$ 200,000	
Liberty Lake Water & Sewer		\$ 144,000	
City of Liberty Lake Contribution	1	\$ 321,265	
Mission St Mitigation Fund			
Transportation Benefit District (TBD)			
Matching Funds State	3	\$ 1,000,000	365,000
			-
Total Lift Funds		<u>\$ 3,941,955</u>	<u>\$ 4,221,955</u>

LIFT
2012-2013 EXPENDITURES

Account Description		2012 Activity (Pending)	2013 Proposed
1-90 Waterline Crossing		\$ 450,000	\$ -
Harvest Parkway Water & Sewer	4	\$ -	\$ 1,126,000
Pump Station - Harvest Parkway	5		
Pump Station - Harvard Rd	5		
Mission Ave Water & Sewer Impr	5		
Indiana Improvements	5		
Total Expenditures		<u>450,000</u>	<u>1,126,000</u>
ENDING BALANCE		<u>\$ 3,491,955</u>	<u>\$ 2,252,000</u>

Notes

- 1 - Proposed Budget Amendment in 2012
- 2 - Projected for 2013
- 3- State will match up to \$1 million a year based upon what the City and other agencies match.
- 4 -Scheduled for 2012-2013
- 5 - Proposed changes for 2013-2015

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 generated in the River District

2009	\$ 48,990.45
2010	\$ 82,114.25
2011	\$ 169,898.23
Total	<u>\$ 301,002.93</u>

**CITY OF LIBERTY LAKE
COUNCIL RETREAT AUGUST 2012**

OVERVIEW ON TIF (TAX INCREMENTAL FINANCING)

Created: 2005

Partners: Spokane County, City of Liberty Lake, SV Fire District, Spokane County Library

Ends: 2021

Revenue Source: Property Tax

Tax Base Year: 2006

What \$\$ goes to TIF 75% of the Property Tax generated in the RDA above the base year for each the taxing districts involved

TIF \$ Generated to date: \$1,470,593 Includes 2012 property tax collection at 6-30-2012

TIF \$ Spent to date: \$1,309,299 Includes TIF \$ used as "match" for the LIFT

OVERVIEW ON LIFT (LOCAL INFRASTRUCTURE FINANCING TOOL)

Created: 2007

Partners: Spokane County, City of Liberty Lake

Ends: 2034

Revenue Source: Sales Tax (only if there is matching funds from the participating agency)

Tax Base Year: 2008

What \$\$ goes to LIFT: \$ that are "matched" from local sources (TIF, City revenues, REET) for the State Increment. This is a dollar for dollar matched capped at \$1 million dollars from the State per year.

State Increment: \$1,053,170

Total LIFT \$ Generated to Date: \$2,106,340 Includes TIF \$ used as match

Total LIFT \$ Spent at 6-30-2012: \$144,471

GOING FORWARD

City needs to determine how it would like to invest into the LIFT

TIF/LIFT ACCOUNT SUMMARY

2/29/2012

2005-2011 Activity	TIF Account	LIFT Account	Combined	
Total Increment Through 12/31/11	\$1,289,385.09			
TIF Reimbursement Request No. 1	(\$105,741.93)			Request 12/1/08 with reimbursement in 2009
LIFT 2010 Match Commitment	(\$402,923.81)	\$402,923.81		
LIFT 2010 State Funds	(\$650,246.36)	\$402,923.81		2009 increment received in 2010
LIFT 2011 Match Commitment	(\$150,386.95)	\$650,246.36		2010 increment received in 2011
LIFT 2011 State Funds	(\$150,386.95)	\$650,246.36		Request 9/14/11 with reimbursement in 2011
TIF Reimbursement Request No. 2	(\$144,471.00)			Request 9/14/11 with reimbursement in 2011
LIFT Reimbursement Request No. 1	-\$19,913.96	\$1,961,869.34	\$1,941,955.38	
Fund Balances				

2012 To Date Activity		
Tax Year 2012 Increment	\$354,648.61	Amount may vary depending on property tax appeals
Fund Balances	\$334,734.65	To be received during 2012
	<u>\$1,961,869.34</u>	<u>\$2,296,603.99</u>

Pending 2012 Activity		
LIFT 2011 Match Commitment	(\$334,734.65)	\$334,734.65
City Match Commitment	\$665,265.35	\$665,265.35
Subtotal	<u>\$1,000,000.00</u>	<u>\$1,000,000.00</u>
LIFT Reimbursement Request No. 2		
I-90 Waterline Crossing	(\$440,000.00)	(\$440,000.00)
Legal	(\$10,000.00)	(\$10,000.00)
Harvest Parkway Street, Water, Sewer	(\$1,126,000.00)	(\$1,126,000.00)
Total Reimbursement	<u>(\$1,576,000.00)</u>	<u>(\$1,576,000.00)</u>
LIFT 2011 State Funds	\$1,000,000.00	\$1,000,000.00
Fund Balances	\$0.00	\$2,385,869.34
		<u>\$2,385,869.34</u>
		2011 Increment To Be Received During 2012

NOTE: The figures shown in this summary do not reflect account investment interest, payments not received or partial account transfer. Current account balances may therefore differ from Spokane County records

**RESOLUTION NO. 09-132
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

**A RESOLUTION OF THE CITY OF LIBERTY LAKE CONCURRING IN CERTAIN
PUBLIC IMPROVEMENTS AND PUBLIC IMPROVEMENT COSTS; AND
PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO.**

WHEREAS, the City of Liberty Lake, Spokane County, Washington ("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 ("County") to create an Increment Area, a portion of which is located within City boundaries, by Resolution No. 86, adopted by the City Council of the City ("City Council") on December 20, 2005;

WHEREAS, the Board of County Commissioners ("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 now located in the boundaries of the City as a result of an annexation;

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

WHEREAS, the City Council concurs in the Public Improvements and costs related thereto prior to construction by resolution with the understanding that such concurrence will not have any binding effect on the actions of the Board although the Board may desire to consider such action;

WHEREAS, Greenstone Corporation, a Washington Corporation, has submitted certain Public Improvements, including Public Improvement Costs, to the City Council for consideration and concurrence.

NOW, THEREFORE, be it hereby resolved by the City Council of the City of Liberty Lake:

Section 1: Concurrence In Public Improvements And Public Improvement Costs

The City Council concurs in the Public Improvements and estimated Public Improvement Costs described in Exhibit A, attached hereto and by this reference incorporated herein.

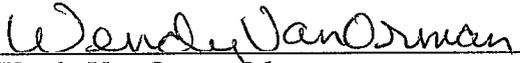
Section 2: Public Works Projects

City Council concurrence in the Public Improvements and Public Improvement Costs as identified in Exhibit A is provided based upon the Board's compliance with, where applicable Chapters 39.04 RCW and 39.12 RCW, in the construction of said improvements.

Section 3: Effective Date

This Resolution shall be effective immediately upon its adoption.

Approved by the City Council this 6th day of October, 2009.



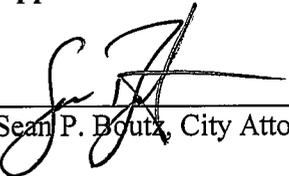
Wendy Van Orman, Mayor

ATTEST:



Ann Swenson, Deputy City Clerk

Approved As To Form:



Sean P. Boutz, City Attorney

CERTIFICATION

I, the undersigned Deputy 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. 09-132 duly adopted at a regular meeting of the City Council of said City, duly and regularly held at the regular meeting placed thereof on October 6, 2009 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 was adopted by the following vote: 7-0

AYES, and in favor thereof: Mayor Pro Tem Crump, Council Members: Owens, Langford, Jenkins, Romney, Olander, and Schuler

NAYS: None.

ABSENT: None.

ASTAINED: None

CITY OF LIBERTY LAKE


DEPUTY CITY CLERK

**RIVER DISTRICT AT LIBERTY LAKE
SPOKANE COUNTY TAX INCREMENT FINANCE AREA 2005-01**

PROJECT LIST for 2009 thru 2011

Roads and Storm Drainage

Harvest Parkway Street System	\$654,000
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Sewer and Water Systems

Harvest Parkway Utilities	\$472,000
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I-90 Transmission Water Main Crossing	\$596,000
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Telido Station Offsite Sewer Service	\$219,000
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Mission Avenue Transmission Water Main	\$924,000
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<u>TOTAL:</u>	<u>\$2,865,000</u>
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EXHIBIT A

**RIVER DISTRICT AT LIBERTY LAKE
SPOKANE COUNTY TAX INCREMENT FINANCE AREA 2005-01**

Project Name:	Harvest Parkway
Category:	Roads and Storm Drainage
Jurisdiction	City of Liberty Lake

Project Description: Construction of Harvest Parkway from Mission into the initial commercial phase of Telido Station totaling approximately 2,015 lineal feet of roadway. Construction of Harvest Parkway includes curbing, sidewalk and stormwater drainage facilities and related intersection improvements.

Statement of Purpose and Need: The construction of Harvest Parkway provides access to over 50 acres of property between Mission Ave and I-90 zoned Freeway Commercial. The project is targeted to provide parcels within the TIF boundary for immediate sale thereby simulating property and sales tax revenues.



Construction Schedule: Construction to begin in 2010.

Cost Estimate: \$654,000*

*In 2009 Dollars. Does not include right-of-way acquisition costs. It is expected that most right of way needs will be accomplished through land exchanges and/or developer dedications.

**RIVER DISTRICT AT LIBERTY LAKE
SPOKANE COUNTY TAX INCREMENT FINANCE AREA 2005-01**

Project Name:	Harvest Parkway
Category:	Water and Sanitary Sewer
Jurisdiction	Consolidated Irrigation District #19 & Spokane County Utilities

Project Description: Install water and sanitary sewer system improvements consisting in Harvest Parkway. Sewer and water mains are approximately 2,015 lineal feet each and include installation of all associated fittings, manholes and lift station.

Statement of Purpose and Need: The construction of sewer and water in Harvest Parkway provides the initial service to over 50 acres of property between Mission Ave and I-90 zoned Freeway Commercial. The water main provides a necessary looping system and supply for commercial type uses. Sewer is designed to accommodate multiple types of users.



Construction Schedule: Construction to begin in 2009.

Cost Estimate: \$472,000*

*In 2009 Dollars.

**RIVER DISTRICT AT LIBERTY LAKE
SPOKANE COUNTY TAX INCREMENT FINANCE AREA 2005-01**

Project Name:	Waterline Crossing of I-90
Category:	Water System
Jurisdiction	Liberty Lake Sewer and Water District

Project Description: Installation of water system improvements consisting of: a new water system crossing of I-90 to link LLSWD service on the North and South sides of the freeway. Construct approximately 2,110 feet of new water main and associated fittings and valves.



Statement of Purpose and Need:

The east side of the River District is served by the Liberty Lake Sewer and Water District. In order to provide necessary fire flows and daily demand for the commercial components of the River District area, it is necessary to install a second main water line across I-90 connecting the existing LLSWD service on the south side of I-90. These improvements will take the place of more costly alternatives including construction of stand pipes or the improvements of new well sites.

Construction Schedule: Construction to begin in 2009.

Cost Estimate: \$596,000*

*In 2009 Dollars.

**RIVER DISTRICT AT LIBERTY LAKE
SPOKANE COUNTY TAX INCREMENT FINANCE AREA 2005-01**

Project Name:	<i>Telido Station Offsite Sanitary Sewer Main</i>
Category:	<i>Sanitary Sewer</i>
Jurisdiction	<i>Spokane County Utilities</i>



Project Description: Install sanitary sewer system improvements consisting of 2,200 lineal feet of gravity main and associated fittings and manholes.

Statement of Purpose and Need: The River District is served by the sanitary sewer systems of Spokane County Utilities but is at the end of the district's systems. The River District area within the Spokane County Utilities service area will gravity feed to the existing sewer lift station located on the north side of Indiana Avenue just west of Cavalier Street. This project will install the offsite gravity mains to the lift station necessary to serve the initial phases of Telido Station.

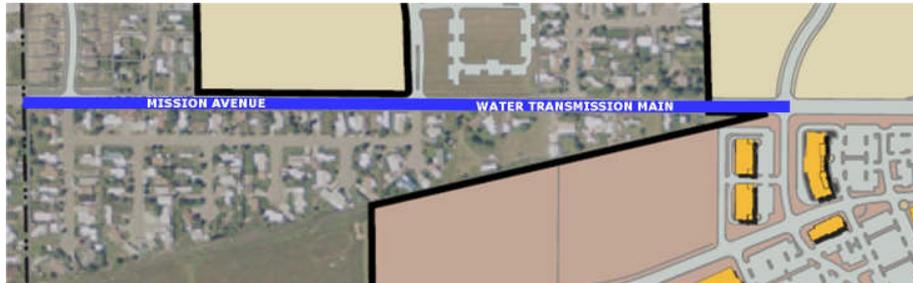
Construction Schedule: Construction to begin in 2010.

Cost Estimate: \$219,000*

*In 2009 Dollars.

**RIVER DISTRICT AT LIBERTY LAKE
SPOKANE COUNTY TAX INCREMENT FINANCE AREA 2005-01**

Project Name:	Mission Avenue Water Transmission Main
Category:	Water System
Jurisdiction	Consolidated Irrigation District #19



Project Description: Construct a water transmission main along Mission Avenue to Telido Station. Installation includes approximately 2,950 lineal feet of new water transmission main and associated fittings and valves.

Statement of Purpose and Need: The west side of River District and the Telido Station commercial property are served by Consolidated Irrigation District #19. Consolidated Irrigation District's existing facilities do not reach Telido Station. In order to provide necessary fire flows and water for commercial uses in Telido Station, it is necessary to extend a large water transmission main from the general location of Consolidated's existing well site on Mission Ave. These improvements will provide the necessary backbone to support development of the first phases of Telido Station.

Construction Schedule: Construction to begin in 2010.

Cost Estimate: \$924,000*

*In 2009 Dollars.