

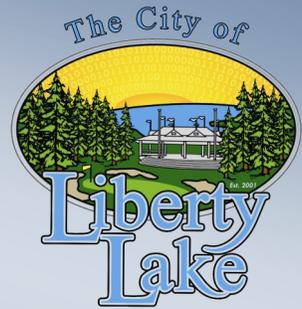


Live



Fiscal Year 2014 Budget

Presented by Mayor Steve Peterson



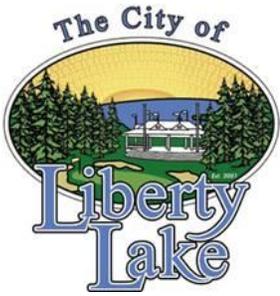
Work



Play

2014 TABLE OF CONTENTS

PAGE	03	MAYOR'S MESSAGE
PAGE	07	COUNCIL PRIORITIES
PAGE	08	VISION AND MISSION STATEMENT
PAGE	14	BUDGET GUIDE
PAGE	24	BUDGET ORDINANCE AND EXHIBITS
PAGE	26	2014 BUDGET SUMMARY BY FUND
PAGE	27	2014 PROPOSED SALARY SCHEDULE
PAGE	28	PROPERTY TAX LEVY RESOLUTION
PAGE	30	ORGANIZATION CHART
PAGE	31	BUDGET SUMMARY BY REVENUE & EXPENDITURE
PAGE	35	GENERAL FUND
PAGE	36	LEGISLATIVE
PAGE	38	EXECUTIVE
PAGE	40	ADMINISTRATIVE SERVICES
PAGE	43	LEGAL & GENERAL GOVT
PAGE	46	POLICE
PAGE	48	PLANNING AND BUILDING
PAGE	50	RECREATION
PAGE	52	PARKS
PAGE	54	LIBRARY
PAGE	56	ALL OTHER FUNDS
PAGE	57	STREETS O&M FUND
PAGE	75	GOLF COURSE
APPENDIX		
PAGE	79	CAPITAL IMPROVEMENT PLAN
PAGE	94	FEE SCHEDULE
PAGE	96	DEBT SCHEDULE
PAGE	97	CITY ASSETS
PAGE	102	LIFT / TIF INFORMATION



CITY OF LIBERTY LAKE

Office of the Mayor

October 15, 2013

Dear Members of Council and Residents of Liberty Lake,

I am pleased to present the City of Liberty Lake's 2014 budget. We had a very busy and exciting year in 2013 and it is my goal to keep the momentum going as we enter into 2014.

In 2014, I'd like to emphasize the importance of working together and listening to input from our citizens, aggressively reducing debt, taking care of our City's parks and trails, and working hard to encourage economic development and retail activity.

I know that together, we can best serve our community and residents by being diligent and forthcoming in advancing the opportunities that will continue to make Liberty Lake a special place.

This past year, we reached out to the community through many different meetings. Our goal was to obtain feedback and understand the priorities of our citizens. Eastern Washington University business students completed multiple surveys of our citizens and businesses on three different occasions. The City held an "Open House" in May to share information on various projects. Every week this summer, the City had an information booth at Liberty Lake Farmer's Market, and I had the privilege to discuss with citizens the future of the vacant land that is adjacent from the current market location. I would also like to thank the councilmembers who were there to listen to what our citizens had to say. In January, an advisory group was formed to discuss the design and implementation of the Liberty Lake Sport Fields. From that meeting, the City will be breaking ground on the new fields shortly. The City also partnered with Fallen Heroes and now has a memorial at Rocky Hill Park, honoring Corporal Dumas who was killed in the Afghanistan War.

For 2014, I want to continue what we started in 2013 and respond to our citizens priorities on projects that will improve the quality of life, environment, and economic vitality of Liberty Lake. Phase 1 construction (west half) of the Liberty Lake Sport Fields will be underway shortly and will continue into 2014. Phase 2 design and funding for the east half of that land will start in 2014. The Town Square Park project is in design development and I have included this project in our 2014 budget.

The City will make its final debt payment on the City Hall bond in June of 2014.

This budget also includes an increase of seasonal staff to prepare us for the opening of the Liberty Lake Sport Fields, enhance our parks, focus on clean and green, while maintaining the addition of Town Square Park to our inventory. In 2014 the City will again partner with Fallen Heroes to create memorial parks at Pavilion Park for the Air Force and Town Square Park for the Navy.

In 2013 we accomplished the following priorities:

- Public Safety
 - o Addition of a new officer and two new patrol cars
 - o Implementation of a voluntary body camera program
 - o Installation of a security camera at Rocky Hill Park

- Parks & Open Space
 - o An increase in the number of seasonal staff to 14 (boots on the ground), to take care of the parks and open space that the City maintains
 - o Replacement of aging equipment with newer, more efficient equipment
 - o Completion of Sprague Avenue Trail
 - o Installation of circuit course equipment for the Fallen Heroes Memorial at Rocky Hill Park
 - o Design and anticipate the start of construction of Liberty Lake Sport Fields shortly

- Library
 - o Completion of the entryway with improved accessibility
 - o Installation of a glass partition to separate the children's area
 - o Increased patron use of the library facility for 2013

- Golf
 - o Improvement of the fairways and greens
 - o Record revenue generated from the golf course due to being the only course open in the winter and promoting the golf course through multiple media outlets
 - o Replacement of aging equipment with newer, more efficient equipment

- Streets
 - o Implementation of the Streets Preservation Program
 - o Resurfacing Mission Avenue and Valleyway
 - o Construction of the Harvard Road Roundabout

- Recreation & Community Service
 - o Increased class and reservation revenue
 - o New fee schedule to help cover costs
 - o Responded to the Community's request for more garden plots

- Building & Planning
 - o Reviewed and updated to the Development Code
 - o Record setting activity level with a projected permit revenue of \$450K, over 100 single family permits and increase in commercial permit revenue.

As for how the City will spend the money in 2014, I have made a priority in the following areas:

- Public Safety
 - o Purchase of a new records management system
 - o Replace two patrol cars
 - o All officers to wear body cameras
 - o Continue to expand the S.C.O.P.E. fleet
 - o Invest in technology to read license plates
 - o Set aside funds to reroof the public safety / Library facility
- Parks & Open Space
 - o Increase the number of seasonal staff to 20, (boots on the ground) to take care of new and existing parks and open space in the City
 - o Liberty Lake Sports Fields - complete Phase 1 and start design of Phase 2
 - o Town Square Park – Complete design and construction
 - o Fallen Heroes memorials at Pavilion Park and Town Square Park
 - o Also at Pavilion Park
 - Rain Garden to remediate drainage issues near Splash Pad
 - Improve lighting within the park and parking lot
 - Landscape improvements & maintenance
 - o Remodel the barn at Rocky Hill Park for preservation and storage of equipment
- Library
 - o Reader’s garden
 - o Install new shelves
 - o Invest in new media & technology equipment for our patrons
- Golf
 - o Install a new driving range tee
 - o New tee boxes to improve the playability of the Golf Course
 - o Replace the existing golf cart fleet
- Streets
 - o Design of Appleway
 - o Update the Harvard Road Mitigation Plan

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

- Plan for new right turn lanes on Appleway and Liberty Lake Drive
- Plan and evaluate a new northbound lane on Harvard Road over I-90
- Plan and evaluate new I-90 interchange in proximity to Henry Road

- Recreation & Community Service
 - Community garden expansion to include a squash patch

- Storm water / Aquifer Protection Area (APA)
 - Develop stormwater and APA management plan

- Reduce Debt
 - Pay off City Hall bond in June of 2014 and anticipate interest savings
 - Review remaining debt in 6.4 acres and golf course note to reduce the amount owing and relieve the general fund.

I would like to thank the City Council for their support. The City was able to accomplish many service improvements and projects in 2013 and I look forward to working with the Council in 2014

The future is bright for Liberty Lake and its citizens. The Community has unity, leadership, and vision. Our base of citizens and businesses is very strong. All maintaining the view that the City of Liberty Lake is Spokane County's "premier" address!

Sincerely,

Mayor Steve Peterson

City of Liberty Lake
City Council Meeting
August 11th, 2013

Council's Priorities for 2014

- 1. Liberty Lake Fields: Eastern 10 +/- acres of the CVSD Site**
 - a. Develop a Plan, Budget & Schedule to complete the construction of flexible field space, parking, and required site amenities.
 - b. Identify and recommend a funding strategy
 - c. Identify ongoing Operation and Maintenance Costs inclusive of staff resources, utility costs and equipment requirements.
 - d. Develop Policy options related to Programming Activities for Council consideration.

- 2. Town Square: 2 +/- acres on Meadow Lane Road**
 - a. Develop a Plan, Budget & Schedule to complete the construction of Town Square
 - b. Identify and recommend a funding strategy
 - c. Identify ongoing Operation and Maintenance Costs inclusive of staff resources, utility costs and equipment requirements.
 - d. Identify partnerships that are under consideration for developing the site.

- 3. Street Maintenance Program**
 - a. 2014 Budget should include \$815,000 for a Street Maintenance Program
 - b. 2014 Budget should include \$662,000 from Utility Tax Revenue for Street Maintenance.
 - c. Administration should evaluate and propose options for Utility Tax Funding percentages to achieve the \$662,000 Utility Tax revenue target (i.e., cafeteria plan).
 - d. A workshop is to be scheduled for September 10, 2013 to discuss the Utility Tax cafeteria plan options.

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
Patricia Prince, Office Assistant

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

City of Liberty Lake Planning Commission: is the advisory committee which studies and makes recommendations to the Mayor and City Council for Liberty Lake's future growth through continued review of the City's comprehensive land use plan, zoning code (or development regulations), shoreline management, environmental protection, transportation system, capital improvements and other matters as directed by the City Council. Members of the Planning Commission shall be nominated by the Mayor and confirmed by a majority vote of at least four (4) members of the City Council. Planning Commissioners shall be selected without respect to political affiliations and shall serve without compensation. The Planning Commission shall consist of seven (7) members. At least, five (5) members shall reside within the City of Liberty Lake. The terms for the initial Commissioners shall be two (2) one (1) year terms, two (2) two (2) year terms and three (3) three (3) year terms. The initial members and their terms shall be decided by the Mayor and confirmed by the City Council. Subsequent terms shall be for a three (3) year period. Terms shall expire on the thirty-first day of December.

Civil Service Commission: was established for the City Police Department to be operated and governed in accordance with RCW Chapter 41.12. Employees subject to civil service shall include all full-time employees of the police department including the Chief of Police. The Civil Service Commission is composed of three (3) persons. No person shall be appointed to the Commission who is not a citizen of the United States, a resident of the City of Liberty Lake for at least three (3) years preceding appointment, and an elector of Spokane County. At the time of appointment, not more than two (2) Commissioners shall be adherents of the same political party. The Commissioners shall be appointed by the Mayor. The term for each Commissioner shall be six (6) years. The initial members shall be appointed as follows: one (1) for two (2) years; one (1) for four (4) years; and one (1) for six (6) years. In the event a Commissioner shall resign, become disqualified or removed for cause, the newly-appointed member shall complete the unexpired term. Two (2) members shall constitute a quorum. Members shall serve without compensation. The City Council shall budget for the reasonable expenses of the Commission.

Liberty Lake Library Board of Trustees: is authorized to adopt bylaws, rules, and regulations for the guidance of the Board of Trustees and for the use of the Liberty Lake Public Library. The Board makes recommendations to the City Council concerning functions, authority, compensation and duties of the City Librarian, annually submits to the City Council a budget containing detailed estimates of the amount of money necessary for the library for the ensuing year, and performs any and all other acts necessary for the orderly and efficient management and control of the library. The Liberty Lake Library Board of Trustees is comprised of five (5) individuals appointed by the Mayor and confirmed by the City Council. The first appointments to the Board of Trustees shall be for a term of one (1), two (2), three (3), four (4) and five (5) years, respectively. Thereafter, a Trustee shall be appointed annually to serve a term of five (5) years. No person shall be appointed to the Board of Trustees for more than two (2) consecutive terms. A Board member after serving two (2) consecutive terms may apply and receive appointment to a vacated seat. No member of the Board of Trustees shall be paid a salary or other compensation for services as trustee.

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

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

Liberty Lake Salary Commission: sets the salaries of the Mayor and City Council of the City of Liberty Lake. The Liberty Lake Salary Commission shall be composed of three members appointed by the Mayor with confirmation by the City Council. No member shall be an officer, official, or employee of the City of Liberty Lake or any of his or her immediate family members. Regular terms of office for Liberty Lake Salary Commissioners are four-year staggered terms without compensation. Two members shall be appointed for a period of four years; and one member shall be appointed for two years.

Liberty Lake Youth Commission: is a student advisory council consisting of nine (9) members who shall be appointed by the Mayor and confirmed by the City Council. The Board members, at the time of appointment, shall be enrolled in grades 8 through 12, and reside within the boundaries of the Central Valley School District during the member's term. A minimum of six (6) of the Board's members shall reside in the City of Liberty Lake. Each member shall serve a term of two years, with the exception of persons appointed during their senior year, in which instance such person shall serve a term of one year. Term of office shall run from September 1st to August 31st of each consecutive calendar year.

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

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

Stan Jochim (Community Resident)

Term Expiration: 12/31/2015

Karl Patchin (City Resident)

Term Expiration: 12/31/2013

Ashley Salzwedel (City Resident)

Term Expiration: 12/31/2014

Jared Von Tobel (City Resident)

Term Expiration: 12/31/2015

Adjunct Member(s) - Non Voting

Currently Vacant

Liberty Lake Library Board of Trustees:

Mary Ellen Steen
Term Expiration: 2014

Lu Embry
Term Expiration: 2017

Linda Dockrey
Term Expiration: 2016

Carol Johns
Term Expiration: 2015

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, 2017

Liberty Lake Youth Commission:

Katy Dolan - Chair
Term Expiration: August 2014

Carlin Coulson
Term Expiration: August 2014

David Yuan – Vice Chair
Term Expiration: August 2014

Paige Tucker
Term Expiration: August 2015

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

Tyler Wiggin
Term Expiration: August 2015

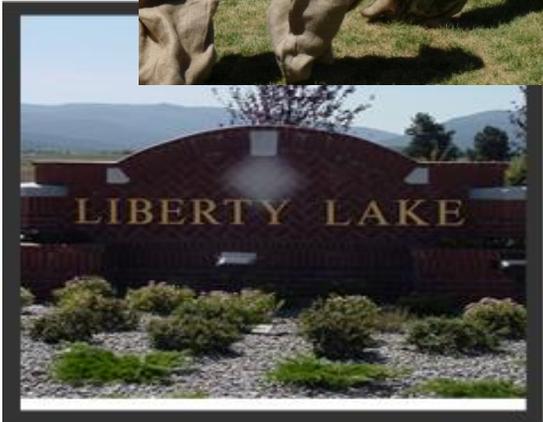
Corey Hunter
Term Expiration: August 2014

Kelsey McCune
Term Expiration: August 2014

Nathan Grinalds
Term Expiration: August 2015

Mariah Reneau
Term Expiration: August 2015

Budget Guide



Budget Process

Purpose

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

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

Process

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

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

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

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

Basis of Accounting and Budgeting

Basis of Presentation: Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. For 2014, the City uses 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, including those properly chargeable against the report year budget appropriations as required by state law.

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

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

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

Budgets and Budgetary Accounting

The City adopts annual appropriated budgets for the following funds:

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

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

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

Financial Policies

Adoption of Policies

The City Council adopted a comprehensive set of Financial Management Policies on June 18, 2002 and amended the Financial Management Policies on 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 enable the City to defray future costs, take advantage of matching funds, and other beneficial (but limited) opportunities.

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

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

Cash Management and Investment Policy

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

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

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

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

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

Purchasing Policy

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

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

General Revenue Policies

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

General Expenditure Policies

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

1. Expenditures approved by the City Council define the City's spending limits for the upcoming fiscal year. The City will maintain an operating philosophy of cost control and responsible financial management.

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

Financial Communication

The City will continue to provide reports on the budget status to the Council, City departments, and citizens. 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. 209
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2014 THROUGH DECEMBER 31, 2014, 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, 2014 and ending December 31, 2014.

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

WHEREAS, notice was posted and published on October 31, 2013 and November 7, 2013 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 2014 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 2014 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 \$11,886,034 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 2014 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 2014 budget. The Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

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

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

sentence, clause or phrase of this Ordinance.

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

PASSED by the City Council this _____ day of _____, 2013.

Mayor, Steve Peterson

ATTEST:

City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication: _____

Effective Date: _____

**City of Liberty Lake
2014 Budget Summary By Fund**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	\$ 2,290,375	\$ 5,678,650	\$ 5,592,778	\$ 2,376,247
Street Fund	130,000	997,155	1,056,709	70,446
Tourism Promotion Fund	51,000	40,170	80,000	11,170
Tourism Promotion Area (TPA)	3	50,010	50,010	3
Restricted Reserve	1,212,000	4,000	300	1,215,700
LTGO Redemption Note (1.8)	-	168,113	168,113	-
City Land LTGO Bond Fund	-	161,521	161,521	-
City Hall LTGO Bond Fund	676,915	1,000	677,915	-
Capital Projects Fund	820,000	151,000	880,000	91,000
Special Capital Projects Fund	686,000	150,500	620,000	216,500
Street Capital Projects Fund	660,000	401,500	214,000	847,500
Townsquare Capital Fund	-	785,000	785,000	-
Harvard Road Mitigation Fund	50,000	660,500	660,000	50,500
Library Capital Fund	92,000	13,687	35,000	70,687
Police Capital Fund	130,150	50	130,200	-
Stormwater Utility Fund	210,000	62,250	122,000	150,250
Aquifer Protection Fund	90,000	40,000	50,000	80,000
Golf Operations Fund	210,400	463,170	582,488	91,082
Unemployment Fund	-	20,000	20,000	-
	<u>\$ 7,308,843</u>	<u>\$ 9,848,276</u>	<u>\$ 11,886,034</u>	<u>\$ 5,271,085</u>

**CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2014**

JOB TITLE	Full Time (FT)	# of Employees	CURRENT RANGE	2014 PROPOSED CHANGES
	Part Time (PT)			
<u>Section 2. EXECUTIVE</u>				
CITY ADMINISTRATOR	FT	1	\$120,000	
<u>Section 3. ADMIN & FINANCE</u>				
FINANCE DIRECTOR	FT	1	\$83679-\$94236	\$84516-\$95160
CITY TREASURER	FT	1	\$52250-\$58802	\$52772-\$59426
CITY CLERK	FT	1	\$52250-\$58802	\$52772-\$59426
OFFICE ASSISTANT	FT	1	\$35401-\$39874	\$35756-\$40248
<u>Section 4. POLICE</u>				
Chief of Police	FT	1	\$87332-\$98389	\$88205-98389
Police Records Clerk	FT	1	\$38730-\$43617	\$39117-\$44055
Police Officer 1	FT	0	\$40521-\$45641	Remove
Police Officers II	FT	0	\$52834-\$61906	Remove
Police Officers III	FT	0	\$56419-\$64800	Remove
Entry Level Officer	FT	0		\$43200-\$44950
Lateral Officer 1-14	FT	7		\$56614-\$73224
Police Sergeant	FT	1	\$66182-\$74542	\$73807-\$83117
Police Detective	FT	1	\$72900-\$82123	\$76594-\$86249
<u>Section 5. PARKS & RECREATION</u>				
Parks & Recreation Coordinator	FT	1	\$50000-\$56308	\$50500-\$56860
Golf Professional	FT	1	\$50274-\$56583	\$50776-\$57138
Parks and Open Space Superintendent	FT	1	\$51022-\$57450	\$51532-\$58053
Maintance Worker	FT	1	\$30014-\$33800	\$30314-\$34133
Recreational Staff-Counselors	PT	NA	\$9.37 - \$10.35 per hour	
Recreational Staff - Lead	PT	NA	\$10.00 - \$11.26 per hour	\$10.77 - \$12.13 per hour
Park Maintenance Seasonal	PT	NA	\$9.37 - \$10.35 per hour	
Park Maintenance Seasonal - Experienced	PT	NA	\$10.00 - \$11.26 per hour	\$10.77 - \$12.13 per hour
Park Maintenance Specialized	PT	NA	NA	\$13.13- \$14.78 per hour
Park/Golf Maintanace - Foreman	PT	NA	NA	\$15.08 - \$16.98 per hour
Golf Specialized	PT	NA	NA	\$13.13- \$14.78 per hour
<u>Section 6. Planning & Building Services</u>				
Building Inspector	FT/PT	1	\$46321-\$52146	\$46785-\$52707
Chief Building Inspector	FT	1	\$57699-\$64979	\$58276-\$65624
Planning & Building Services Manager	FT	1	\$58600-\$65993	\$63000-\$70948
ADMINISTRATIVE ASSISTANT	FT	1	\$35401-\$39874	\$35756-\$40248
<u>Section 7. Library</u>				
Director of Library Services	FT	1	\$63934-\$72000	\$64573-\$72706
Librarian	FT	1	\$40643-\$45760	\$41050-\$46238
Circulation Supervisor	FT	1	\$31429-\$35381	\$31743-\$35734
Library Tech Specialist	PT	1	\$14.59-\$16.43 per hour	
Library Clerk	PT	NA	\$11.58-\$13.06 per hour	\$12.08-\$13.61 per hour
Library Technician I	PT	NA	\$12.86-\$14.48 per hour	\$13.36-\$15.05 per hour
Library Associate	PT	NA	\$15.70-\$17.68 per hour	\$16.50-\$18.58 per hour
Library Page	PT	NA	\$9.32-\$10.50 per hour	
<u>Section 8. Public Works</u>				
City Engineer	FT	1	\$77120-\$86850	\$77892-\$87702
Crew Supervisor/Equipment Maint Tech	FT	1	\$44096-\$49659	\$44537-\$50149
<u>Section 9. FACILITIES</u>				
Custodian	PT	1	\$10.09 - \$11.36 per hour	\$10.77 - \$12.13 per hour
Facilities Technician / Foreman	PT	1	\$13.47-15.17 per hour	\$15.08 - \$16.98 per hour

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
RESOLUTION NO. 13-177**

**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, 2014 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 2014 current expense budget of the City;

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

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

WHEREAS, the population of the City of Liberty Lake is 8,190

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 2014 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2014 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. 2014 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 2014 amount of \$2,017,000.00 which is 0% for the year commencing January 1, 2014, 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 2013 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 19th day of November, 2013

Mayor Steve Peterson

ATTEST:

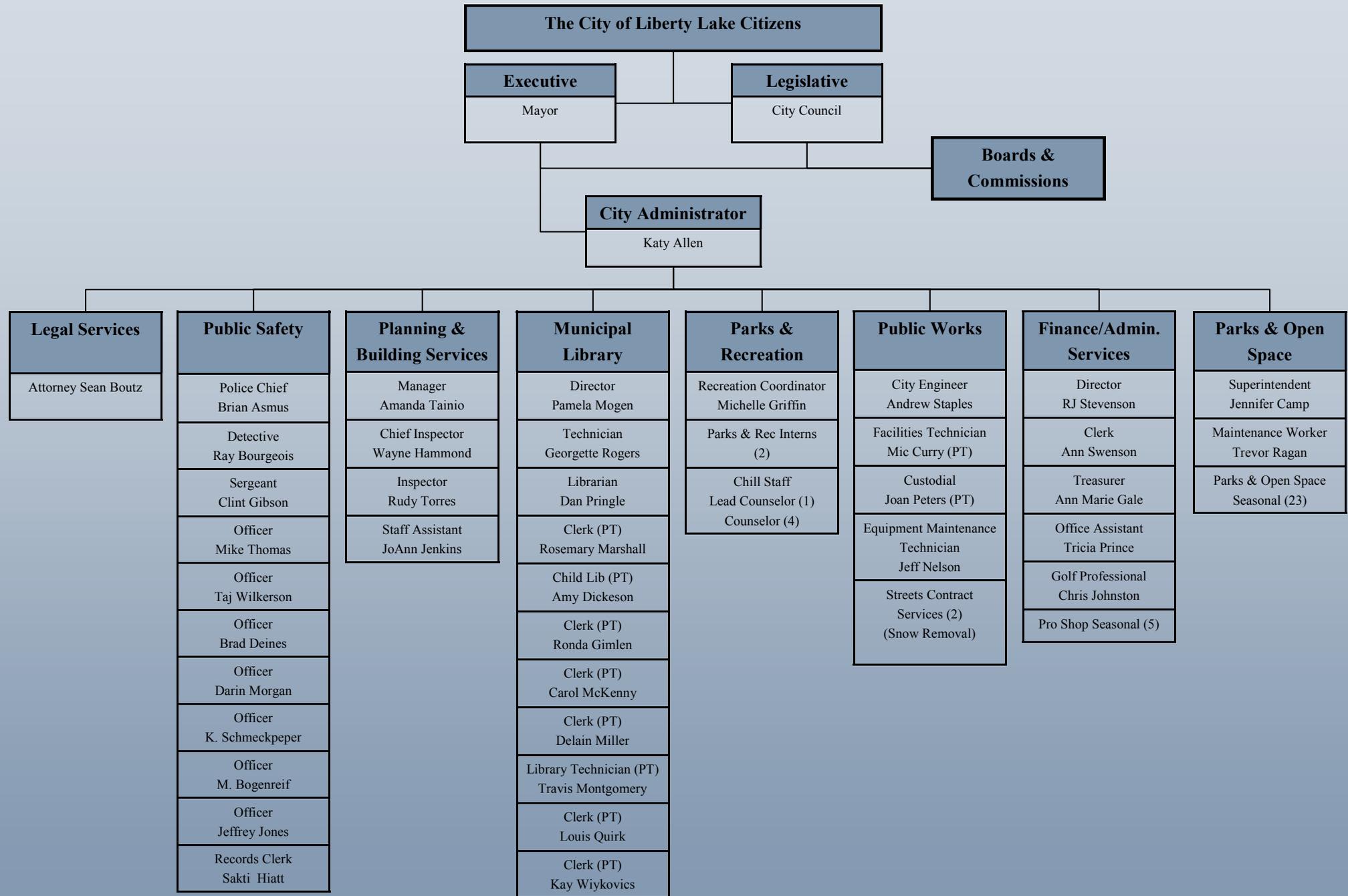
City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication:

Effective Date:



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

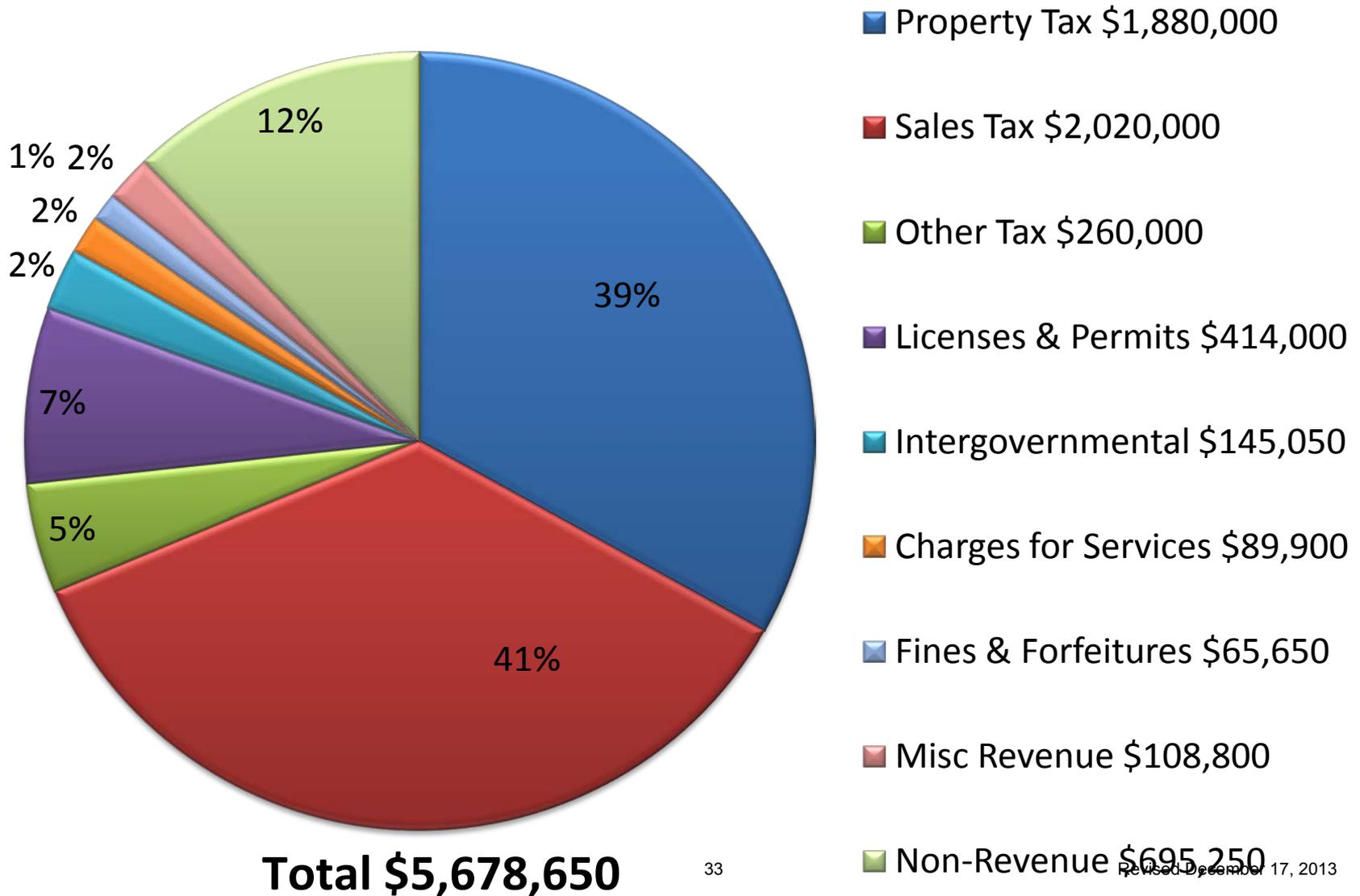
	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed
001 General Fund				
310 Taxes	\$ 3,935,530	\$ 4,070,437	\$ 4,014,500	\$ 4,160,000
320 Licenses & Permits	398,588	535,578	360,000	414,000
330 Intergovernmental	219,851	170,676	127,500	145,050
340 Charges for Services	104,658	119,965	79,995	89,900
350 Fines and Forfeitures	76,428	71,695	75,650	65,650
360 Miscellaneous Revenue	12,815	35,924	7,350	108,800
380 Non-Revenue	85,075	76,359	88,915	695,250
390 Operational Transfers	-	2,448	-	-
Total of General Fund	\$ 4,832,944	\$ 5,083,082	\$ 4,753,910	\$ 5,678,650

	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed
All Other Funds				
110 Street Fund	\$ 1,731,834	\$ 1,325,176	\$ 815,535	\$ 997,155
115 Tourism Promotion Fund	42,369	43,593	40,200	40,170
117 Tourism Promotion Area (TPA)	25,221	42,698	50,015	50,010
120 Restricted Reserve	2,330	3,666	1,200	4,000
212 LTGO Redemption Note (1.8)	168,098	168,098	168,112	168,113
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
240 City Hall LTGO Bond Fund	108,084	808,084	-	1,000
310 Capital Projects Fund	198,178	171,895	140,900	151,000
311 Special Capital Projects Fund	197,342	171,797	140,900	150,500
312 Street Capital Projects Fund	437,595	51,977	463,500	401,500
313 Townsquare Capital Fund	-	-	850,000	785,000
315 Outlet Trail Project Fund	19	17	-	-
320 Harvard Road Mitigation Fund	48,496	41,446	718,100	660,500
330 Library Capital Fund	165	56,824	13,460	13,687
334 Police Capital Fund (Software)	-	130,000	50	50
410 Stormwater Utility Fund	61,429	64,211	62,350	62,250
411 Aquifer Protection Fund	-	-	-	40,000
420 Golf Operations Fund	380,043	379,106	405,341	463,170
501 Unemployment Fund	28,727	42,152	28,780	20,000
Total Revenues for All Funds	\$ 3,591,450	\$ 3,662,259	\$ 4,059,964	\$ 4,169,626

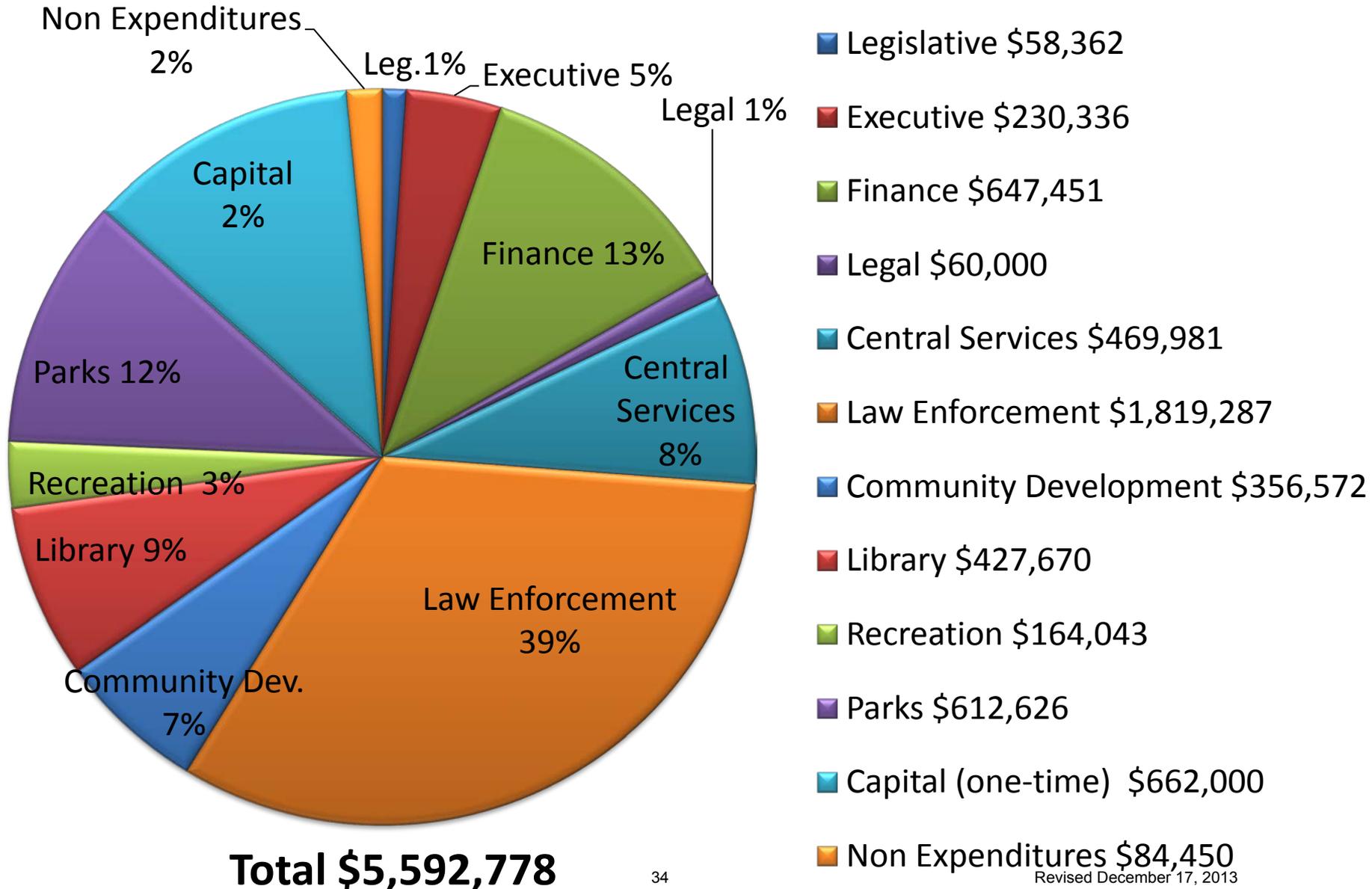
**City of Liberty Lake
Budget Summary by Expenditures**

	2011	2012	2013	2014
	Actual	Actual	Adopted	Proposed
001 General Fund				
511 Legislative	\$ 35,694	\$ 52,130	\$ 41,845	\$ 58,362
513 Executive	47,163	213,051	205,231	230,336
514 Finance	481,387	575,505	625,669	647,451
515 Legal	48,000	60,000	60,000	60,000
519 Central Services	1,792,349	2,212,561	376,574	644,981
521 Law Enforcement	1,432,064	1,649,084	1,708,169	1,819,287
558 Community Development	250,701	361,683	322,964	356,572
571 Recreation	118,891	89,354	137,998	164,043
572 Library	338,183	374,454	415,680	427,670
576 Parks	279,800	372,530	517,125	1,099,626
580 Non Expenditures	97,891	74,460	84,250	84,450
Total of General Fund	\$ 4,922,122	\$ 6,034,812	\$ 4,495,505	\$ 5,592,778
	2011	2012	2013	2014
	Actual	Actual	Adopted	Proposed
All Other Funds				
110 Street Fund	\$ 735,698	\$ 687,580	\$ 815,630	\$ 1,056,709
115 Tourism Promotion Fund	52,936	63,064	75,000	80,000
117 Tourism Promotion Area (TPA)	28,050	44,034	50,000	50,010
120 Restricted Reserve	-	-	300	300
212 LTGO Redemption Note (1.8)	168,098	168,098	168,112	168,113
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	677,915
310 Capital Projects Fund	32,204	-	425,000	880,000
311 Special Capital Projects Fund	32,204	10,466	560,000	620,000
312 Street Capital Projects Fund	197,000	-	1,062,000	214,000
313 Townsquare Capital Fund	-	-	850,000	785,000
315 Outlet Trail Project Fund	-	9,732	280,000	-
320 Harvard Road Mitigation Fund	-	8,383	1,302,319	660,000
330 Library Capital Fund	-	58,314	54,000	35,000
334 Police Capital Fund (Software)	-	-	130,050	130,200
410 Stormwater Utility Fund	46,870	35,049	62,250	122,000
411 Aquifer Protection Fund	-	-	-	50,000
420 Golf Operations Fund	378,862	456,742	431,553	582,488
501 Unemployment Fund	35,619	42,152	28,780	20,000
Total Expenditures for All Funds	\$ 6,899,266	\$ 7,888,028	\$ 11,060,106	\$ 6,293,256

2014 Proposed Operating Revenue



2014 Proposed Expenditures



General Fund

**Legislative
General Fund 001**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 21,000.00	\$ 20,625.00	\$ 21,000.00	\$ 33,600.00	60%
Benefits	1,784.16	1,773.54	1,845.00	2,762.00	50%
Supplies	717.28	1,170.55	1,500.00	1,500.00	0%
Services & Charges	9,655.62	12,371.53	8,000.00	10,500.00	31%
Intergovernmental	2,536.75	16,189.52	9,500.00	10,000.00	5%
Capital Outlay	-	-	-	-	
Legislative Total	\$ 35,694	\$ 52,130	\$ 41,845	\$ 58,362	- 39%

Legislative costs are expenditures associated with City Council activities.

Notes

Salaries & Wages

Salary Commission vote from \$250/month to \$400/month

CITY OF LIBERTY LAKE
DEPARTMENT: LEGISLATIVE
FUND: General Fund
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
511 60 10 00	Salaries & Wages-Council	21,000.00	20,625.00	21,000.00	33,600.00	Salary Commission vote from \$250/month to \$400/month
511 60 20 01	City Council SS/Medicare	1,606.92	1,578.01	1,607.00	2,571.00	
511 60 23 00	Labor & Industries	177.24	195.53	-	-	
511 60 23 02	Labor & Industries	-	-	238	191	
511 60 31 00	Office/Operating Supplies	717.28	1,170.55	1,500.00	1,500.00	
511 10 41 00	Professional Services	389.84	-	-	-	
511 30 41 00	Legal Notices	3,704.78	4,625.60	4,000.00	5,500.00	
511 40 49 00	Registration	5,540.00	1,195.00	-	-	
511 60 43 00	Mileage/Travel	21	1,690.93	2,500.00	2,500.00	
511 60 49 00	Dues,Subscriptions,Mbrsh	-	4,860.00	1,500.00	2,500.00	AWC Annual Conference is in Spokane for 2014. Registration is \$350 per person.
511 60 51 00	Election Costs	2,536.75	16,189.52	9,500.00	10,000.00	
	Total	35,693.81	52,130.14	41,845.00	58,362.00	

**Executive
General Fund 001**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 9,000	\$ 78,000	\$ 129,000	\$ 135,000	5%
Benefits	892	20,048	35,631	35,836	1%
Supplies	3,211	4,456	3,100	3,500	13%
Services & Charges	34,060	105,647	37,000	55,500	50%
Capital Outlay	-	4,900	500	500	0%
Executive Total	\$ 47,163	\$ 213,051	\$ 205,231	\$ 230,336	12%

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

Notes

Salaries & Wages

Salary Commission vote from \$750/month to \$1250/month for Mayor

Services & Charges

CITY OF LIBERTY LAKE
DEPARTMENT: EXECUTIVE
FUND: General Fund
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
						Salary Commission vote from \$750/month to \$1250/month
513 10 10 01	Mayor	9,000.00	9,000.00	9,000.00	15,000.00	
513 10 10 02	City Administrator	-	68,999.91	120,000.00	120,000.00	
513 10 20 01	Social Security/Medicare	688.56	1,679.67	2,429.00	2,888.00	
513 10 21 05	City Administrator Retirement	-	8,797.49	15,300.00	15,300.00	
513 10 22 04	City Administrator Medical/Life/LTD	-	9,168.40	16,438.00	16,316.00	
513 10 23 02	Labor & Industries	203.04	401.95	664	532	
513 10 28 00	HRA VEBA-City Administrator	-	-	800	800	
513 10 31 00	Office/Operating Supplies	1,745.14	3,643.76	1,500.00	2,000.00	
513 10 31 01	Event/Meeting Expenses	1,465.54	812.61	1,600.00	1,500.00	
513 10 41 00	Professional Services	17,497.55	75,460.15	5,500.00	15,000.00	Repond to events and projects that require outside resources
513 10 42 00	Executive - Communications	-	-	-	-	
513 10 43 00	Travel-Lodging,Meals,Mileage	2,636.41	6,061.31	3,000.00	5,000.00	Travel for AWC, regional meetings, and Legislative conferences.
513 10 44 00	Executive - Advertising	-	529	-	-	
513 10 49 00	Dues,Subscriptions,Mbrships	598	6,320.50	3,500.00	6,000.00	AWC ANNUAL CONF. SRTC MEMBERSHIP. ICMA. WCMA. LEGISLATIVE UPDATE. MAYOR EXCHANGE. OTHER EVENTS.
513 40 49 00	Registration Fees	1,578.00	1,410.00	-	-	
558 70 41 00	Econ. Dev. - Advertising	1,200.50	5,081.53	10,000.00	1,000.00	
558 70 49 00	Econ. Dev. - Dues/memberships	10,550.00	10,784.87	15,000.00	28,500.00	20K to GSI;7500 to Valley Chamber for Economic Development & membership \$1000 for GSI
594 13 62 00	Capital Expenditures - Buildings & Structure	-	501.97	-	-	
594 13 64 00	Furniture,Computers&Equip	-	4,398.19	500	500	
Total		47,162.74	213,051.31	205,231.00	230,336.00	

**Administrative Services
General Fund 001**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 206,790.46	\$ 237,181.58	\$ 256,860.00	\$ 264,446.00	3%
Benefits	96,542.18	117,186.90	126,589.00	126,805.00	0%
Supplies	10,785.66	14,292.54	16,500.00	15,000.00	-9%
Services & Charges	166,629.56	198,093.32	224,220.00	211,700.00	-6%
Capital Outlay	639.02	8,750.76	1,500.00	29,500.00	1867%
Administrative Services Total	\$ 481,387	\$ 575,505	\$ 625,669	\$ 647,451	3%

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

Notes

Capital Outlay

1. New staff vehicle for use around town and for overnight travel.
2. 2 New Computers for Finance Director and City Clerk.

CITY OF LIBERTY LAKE
DEPARTMENT: FINANCE AND ADMINISTRATIVE SERVICES
FUND: General Fund
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
514 22 10 00	Treasurer	49,115.15	50,201.53	53,290.00	54,892.00	
514 22 10 01	Treasurer Overtime	34.26	261.44	150	100	
514 23 10 06	Salaries & Wages-Administrative Services	157,325.07	186,695.39	178,229.00	183,567.00	
514 23 10 09	Overtime	315.98	23.22	200	100	
518 30 10 00	Salaries & Wages-Janitorial/Building Services	-	-	24,991.00	25,787.00	
518 30 10 01	Overtime-Janitorial/Building Services	-	-	-	-	
514 22 20 01	Treasurer -Medicare	712.62	719.93	775	798	
514 22 21 05	Retirement-Treasurer	6,266.49	6,419.63	6,814.00	7,012.00	
514 22 22 04	Medical/Life/LTD Treasurer	13,939.29	15,198.68	15,967.00	15,905.00	
514 22 23 02	Labor & Industries Treasurer	264.97	289.12	392	314	
514 22 28 05	HRA VEBA Treasurer	-	-	800	800	
514 23 20 01	Medicare-Administrative Services	2,299.06	2,695.73	2,588.00	2,664.00	
514 23 21 05	Retirement	19,927.44	23,801.53	22,750.00	23,418.00	
514 23 22 04	Medical/Life/LTD-Administrative Services	50,681.34	67,050.98	66,316.00	66,108.00	
514 23 23 02	Labor & Industries-Administrative Services	851.99	1,011.30	1,175.00	942	
514 23 24 00	Moving Expenses-Finance Director	1,598.98	-	-	-	
514 23 28 06	HRA VEBA	-	-	2,400.00	2,400.00	
518 30 20 01	Social Security & Medicare-Janitorial/Building Service	-	-	1,912.00	1,973.00	
518 30 21 05	Retirement-Janitorial/Building Services	-	-	2,030.00	2,375.00	
518 30 23 02	Labor & Industries-Janitorial/Building Services	-	-	2,670.00	2,096.00	
514 23 31 00	Office/Operating Supplies	4,548.09	3,502.74	8,500.00	7,000.00	Based upon historical use
514 23 32 00	Financial & Record Services - Fuel Consumed	-	60.21	-	-	
514 23 35 00	Minor Equipment	-	-	500	500	Need to update older printers.
517 90 31 00	Wellness Program-Supplies	23.87	357.12	500	1,000.00	Increase incentives and supplies for Wellness events.
518 30 31 00	Office/Operating Supplies	6,213.70	10,372.47	7,000.00	6,500.00	
514 23 41 00	Professional Services	48,568.76	63,653.35	39,000.00	22,000.00	Includes software maintenance for BIAS & CivicPlus. Copier, Codification, Bank Charges, and other support items.
514 23 42 00	Telephone, Internet, Postage	15,807.05	16,228.56	16,000.00	16,000.00	
514 23 43 00	Travel-Lodging,Meals,Mileage	1,238.80	1,879.50	4,000.00	3,500.00	WFOA, BUDGET WORKSHOP, BIAS, WMCA CONF, and other training events.
514 23 44 00	External Taxes-Inland Empire Passes	-	2.61	-	-	
514 23 45 00	Postage Machine Meter Rental	786.16	589.08	720	800	\$195 a quarter.
514 23 48 00	Financial & Record Services - Repairs & Maintenance	-	34.04	-	-	
514 23 49 01	Dues,Subscriptions,Mbrships	2,052.00	1,406.09	1,500.00	2,500.00	WFOA, WMCA, BIAS, HR Prof, State Licenses.
514 40 49 00	Registration Fees	2,912.70	2,162.00	-	-	
517 90 41 00	Wellness Program-Professional Service	417.36	-	500	400	Speakers for different topics. Event preparation.
518 30 41 00	Professional Services	4,100.03	2,585.16	3,000.00	3,500.00	Phone repairs, HVAC, AED, window cleaning.
518 30 46 00	Insurance	69,593.57	82,513.86	85,000.00	106,000.00	2013-2014 increase by 20%. Anticipate higher premium with current items pending.
518 30 47 00	Utilities-Elec/Gas,Wtr/Swr,Trsh	19,362.63	20,620.18	15,000.00	20,000.00	Based upon historical rates
518 30 48 00	Repairs/Maint. - External	1,699.72	6,418.89	29,500.00	10,000.00	Repairs and maintenance to facilities
518 80 41 00	Information Technology Services	-	-	30,000.00	27,000.00	Annual Contract with HI-Tech plus
514 23 90 00	Unemployment Claims-Administrative Services	90.78	-	-	-	

594 14 64 00	Furniture,Computers&Equip	639.02	2,135.84	1,500.00	2,500.00	New Computers for Finance Director and City Clerk. New Printer for Admin Services.
594 18 62 00	Capital Expenditures - Buildings & Structures	-	3,921.45	-	-	
594 18 64 00	Furniture,Computers&Equip	-	2,693.47	-	27,000.00	New City Vehicle - Ford Escape
Total		<u>481,386.88</u>	<u>575,505.10</u>	<u>625,669.00</u>	<u>647,451.00</u>	

Legal Services
General Fund 001

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Services & Charges	<u>\$ 48,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>0%</u>
Legal Services Total	<u>\$ 48,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>0%</u>

Notes

The City contracts for its Legal Services.

**General Government Services
General Fund 001**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Animal Services	\$ 12,636.00	\$ 12,756.00	\$ 11,620.00	\$ 9,703.00	-16%
Public Health - Project Access	10,000	10,000	7,500	1,500	-80%
Spokane Regional Clean Air Agency	13,930	13,767	13,711	14,057	3%
Alcoholism Treatment	1,834	2,004	900	1,600	78%
Non-expenditures-State remittances	97,891	74,460	84,250	84,450	0%
Transfer for Debt Service Payments	1,017,040	1,137,702	329,633	329,634	0%
Intergovernmental agreements	468	521,453	-	100,000	#DIV/0!
Transfer to Capital and other Operation Funds	736,441	514,880	13,210	188,487	1327%
General Government Services Total	<u>\$ 1,890,240</u>	<u>\$ 2,287,020</u>	<u>\$ 460,824</u>	<u>\$ 729,431</u>	<u>58%</u>

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

Notes

Intergovernmental agreements	\$100K is to invest into LIFT as a match. The State of Washington will match an additional \$100K into the LIFT Fund.
Public Health - Project Access	Reduced by \$6K.
Animal Services	SCRAPS Contract at \$9,703 per proposed contract 2014-2016
Transfer to Capital	Includes \$175,000 transfer to Streets Fund for Pedestrian safety and street lighting. Remaining is to be transferred to Library Capital

CITY OF LIBERTY LAKE
DEPARTMENT: GENERAL GOVERNMENT
FUND: General Fund
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
554 30 41 00	Animal Services	12,636.00	12,756.00	11,620.00	9,703.00	
562 00 41 00	Public Health - Project Access	10,000.00	10,000.00	7,500.00	1,500.00	Reduced due to ACA.
553 70 51 00	Spokane Regional Clean Air Agency	13,930.00	13,767.00	13,711.00	14,057.00	Per Spokane Regional Clean Air Agency Agr
566 10 51 00	Alcoholism Treatment	1,834.44	2,003.72	900	1,600.00	Based upon historical information.
586 82 00 00	State Remittances-Vehicle Licensing Fraud Accot	512.54	-	700	700	
586 00 44 01	State/Local Use Tax Remittal	2817.04	102.41	3,000.00	3,000.00	
586 00 44 02	State Bld Code Surcharge Remit	1,005.75	1,050.00	600	800	
586 83 00 00	JIS Trauma / Crime Vic	3,744.24	2,944.36	3,300.00	3,300.00	
586 83 00 01	Auto Theft Prevention	7,172.86	5,786.57	6,200.00	6,200.00	
586 83 00 02	Traumatic Brain Injury	653.53	561.52	600	600	
586 88 00 00	Public Safety Ed Acct	482.24	340.96	450	450	
586 89 00 00	State Remittance - Highway Safety	25	115.95	100	100	
586 89 00 01	State Remittance - Death Investigation	15.76	73.05	300	300	
586 89 09 00	State Remittance - State Patrol Highway	89.26	414.42	1,700.00	1,700.00	
586 91 00 00	Traffic Fines - State	42,713.53	33,538.44	35,500.00	35,500.00	
586 92 00 00	State Of WA PSEA 30%	22,510.20	18,385.56	19,000.00	19,000.00	
586 96 00 00	Lab/bld Breath Test	2,458.00	475.21	500	500	
586 97 00 00	Judicial Information System	12,689.16	10,046.36	12,000.00	12,000.00	
586 99 00 00	School Zone Safety	36.68	220.05	100	100	
589 00 00 02	STA Bus Pass-Pass Thru	547.5	-	-	-	
589 00 00 03	Inland Empire Pass Fees Remit	198	374.5	200	200	
589 00 00 04	Non-Expenditures	219.76	30	-	-	
589 99 99 99	Payroll Liabilities	-	0.16	-	-	
597 14 00 01	OP Trans-Unemployment Fund	-	-	-	-	
597 19 00 00	Debt Svc Transf G.C. Mo.	168,097.51	168,097.51	168,112.00	168,113.00	
597 19 00 01	Debt Svc Trans - Golf Course	579,338.58	-	-	-	
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	808,084.20	-	-	
597 21 00 00	OP Trans To Police Capital	-	130,000.00	-	-	
597 42 00 00	OP Trans To Streets	480,000.00	256,000.00	-	175,000.00	
597 42 00 01	Transfers-out Street Capital Fund	235,000.00	50,000.00	-	-	
597 44 00 00	OP Trans To Str Light	21,440.74	22,316.03	-	-	
597 72 00 00	OP Trans To LLML	-	-	-	-	
597 72 00 01	OP Trans To LLML Capital	-	56,564.08	13,210.00	13,487.00	Based upon 3% of property tax for Library per Ordinance. Transfer to Fund 330 - Library Capital.
598 14 51 00	Business License Bank/	467.53	452.54	-	-	
598 42 51 00	Intergovernmental Agreements - LIFT	-	521,000.00	-	100,000.00	Contribution to LIFT
Total		1,890,239.85	2,287,020.40	460,824.00	729,431.00	

**Police Department
General Fund 001**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 704,695	\$ 755,900	\$ 775,332	\$ 835,984	8%
Benefits	270,486	312,157	386,723	366,803	-5%
Supplies	52,903	52,426	61,500	66,500	8%
Services & Charges	93,838	90,979	107,650	114,000	6%
Court Services	118,511	154,717	120,000	135,000	13%
Sheriff (EMS Agreement)	79,215	88,410	84,000	84,000	0%
Spokane County - Jail	35,500	55,989	55,000	60,000	9%
Capital Outlay	67,453	129,042	108,500	157,000	45%
Debt Service	9,463	9,463	9,464	-	-100%
Police Department Total	\$ 1,432,064	\$ 1,649,084	\$ 1,708,169	\$ 1,819,287	7%

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

Notes

Salaries & Wages

New Union Contract for 2014-2016

Capital Outlay

1. Replace two squad cars as per rotation schedule. Replace 9 desktop computers. Additional Body Cameras.
2. Replace 9 desktop computers.
3. Additional Body Cameras for all officers.
4. Licensing Plate Reader

CITY OF LIBERTY LAKE
DEPARTMENT: POLICE
FUND: General Fund
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
521 10 10 0	Salaries & Wages-Police Records Clerk	-	-	39,500.00	39,500.00	
521 10 10 0	Overtime-Police Records Clerk	-	-	400	400	
521 22 10 1	Salaries & Wages-LLPD	671,169.86	720,906.89	695,432.00	750,283.00	
521 22 10 1	Police Overtime	33,525.39	34,993.38	40,000.00	45,801.00	
521 10 20 0	Medicare-Police Records Clerk	-	-	579	579	
521 10 21 0	Retirement-Police Records Clerk	-	-	5,088.00	5,088.00	
521 10 22 0	Medical/Life/LTD-Police Records Clerk	-	-	16,424.00	15,643.00	
521 10 23 0	Labor & Industries-Police Records Clerk	-	-	584	317	
521 10 28 0	HRA VEBA-Police Records Clerk	-	-	800	800	
521 22 20 0	Police Chief - Medicare	-	-	-	-	
521 22 20 0	Medicare	10,190.10	10,924.84	10,766.00	11,461.00	
521 22 21 0	Retirement	70,369.48	77,086.84	94,661.00	81,565.00	
521 22 22 0	Medical/Life/LTD	167,696.68	198,548.95	215,533.00	210,569.00	
521 22 23 0	Labor & Industries	12,396.79	16,604.88	24,288.00	20,781.00	
521 22 26 1	Uniforms-Duty & Reserv	9,833.33	8,991.32	10,000.00	12,000.00	New \$ amount per CBA
521 22 28 0	HRA VEBA-Law Enforcement	-	-	8,000.00	8,000.00	
521 10 31 0	Office/Operating Supplies	10,492.69	4,424.26	9,000.00	10,000.00	
521 10 32 0	Fuel Consumed	31,982.14	42,788.65	41,000.00	45,000.00	
521 10 35 0	Small Tools & Equipmen	9,327.84	3,652.18	10,000.00	10,000.00	
521 50 31 0	Law Enforcement - Bldg. Office & Operating Suppli	1,099.87	1,560.43	1,500.00	1,500.00	
521 10 41 0	Professional Services	12,233.62	8,042.52	16,000.00	11,000.00	Reduce based on no atty fees for CBA negotiations
521 10 42 0	Telephone, Internet, Postage	18,742.88	17,544.60	23,400.00	26,000.00	Smart phone application
521 10 43 0	Travel-Lodging,Meals,Mileage	1,553.40	923.88	6,000.00	5,000.00	
521 10 46 0	Law Enforcement - Insurance	9,439.62	10,966.38	10,000.00	16,500.00	12% increase per CIAW. Include costs for new cars and payment of deductible.
521 10 48 0	Vehicle Maintenance	28,039.86	15,080.34	20,000.00	20,000.00	
521 10 49 0	Dues,Subscriptions,Mrships	565.12	2,669.65	11,750.00	10,000.00	
521 40 49 0	Registration Fees	1,143.25	2,632.00	-	-	
521 50 41 0	Professional Services-Building	519.21	774.96	1,500.00	1,500.00	
521 50 47 0	Law Enforcement - Utility Services	15,556.64	16,581.70	15,000.00	20,000.00	Based on '13 utility use
521 50 48 0	Law Enforcement - Building Maintenance	1,788.11	4,211.41	4,000.00	4,000.00	
521 22 90 0	Unemployment Claims-Law Enforcement	4,256.00	11,552.00	-	-	
512 50 51 0	Court Services	118,510.96	154,717.21	120,000.00	135,000.00	
519 70 51 0	Sheriff (EMS Agreement)	79,215.22	88,410.36	84,000.00	84,000.00	
519 70 51 0	Spokane County - Jail	35,499.90	55,988.70	55,000.00	60,000.00	
594 21 62 0	Capital Expenditures - Buildings & Structures	-	6,316.57	-	-	
594 21 63 0	Capital Expenditures - Other Improvements	11,523.69	-	-	-	
594 21 64 0	Furniture,Computers&Equip	48,213.44	121,725.36	107,000.00	155,000.00	Replace 2 patrol cars,9 desktop computers,body cams,ALPR,20k license plate readers
594 21 64 0	Grant WASPC Radar/Antenna	1,400.00	1,000.00	1,500.00	2,000.00	Anticipating (2) \$1000 WASPC grants
594 21 64 0	Grant-EECBG	6,315.40	-	-	-	
591 21 75 0	Lease Purchase-Police Car	9,463.35	8,430.30	8,932.00	-	
592 21 81 0	Lease Purchase Interest-Police Car	-	1,033.05	532	-	
Total		1432063.84	1649083.61	1708169.00	1819287.00	

Planning & Building Services
General Fund 001

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 165,489	\$ 235,158	\$ 162,080	\$ 220,706	36%
Benefits	69,918	71,239	73,234	98,616	35%
Supplies	5,340	8,675	5,250	12,250	133%
Services & Charges	9,149	23,701	76,400	22,000	-71%
Capital Outlay	804	22,911	6,000	3,000	-50%
Planning & Building Services Total	\$ 250,701	\$ 361,683	\$ 322,964	\$ 356,572	10%

Notes

Salaries & Wages 1. Adding Full Time Building Inspector

CITY OF LIBERTY LAKE
DEPARTMENT: BUILDING AND PLANNING
FUND: General Fund
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
558 50 10 00	Salaries & Wages-Building Permits/Plan Reviews	-	-	97,345.00	149,906.00	Add Building Inspector
558 50 10 01	Overtime-Building Permits/Plan Reviews	-	-	800	800	
558 60 10 00	Salaries & Wages-Planning	106,475.80	166,012.14	63,935.00	70,000.00	Per Katy, adj. salary schedule. Planning & Building Manager Salary = \$64,260. \$5,740 salaries and benefits for temporary City Planner to fill in for Manager who could be out on leave.
558 60 10 01	Overtime-Planning	-	-	-	-	
559 60 10 00	Chief Bldg Inspector	59,012.93	69,145.56	-	-	
558 50 20 00	Medicare	2,866.54	2,381.86	-	-	
558 50 20 01	Medicare-Building Permits/Plan Reviews	-	-	1,424.00	2,186.00	
558 50 21 00	Retirement	13,553.01	12,666.80	-	-	
558 50 21 05	Retirement-Building Permits/Plan Reviews	-	-	12,514.00	19,215.00	
558 50 22 00	Medical/Life/LTD	22,977.36	22,944.79	-	-	
558 50 22 04	Medical/Life/LTD-Building Permits/Plan Reviews	-	-	28,327.00	44,090.00	
558 50 23 00	Labor & Industries	466.38	489.98	-	-	
558 50 23 02	Labor & Industries-Building Permits/Plan Reviews	-	-	3,061.00	4,506.00	
558 50 28 00	HRA VEBA-Building Permits/Plan Reviews	-	-	1,600.00	2,400.00	
558 60 20 01	Medicare-Planning	-	-	928	932	
558 60 21 05	Retirement-Planning	-	-	8,152.00	8,194.00	
558 60 22 04	Medical/Life/LTD-Planning	-	-	16,036.00	15,979.00	
558 60 23 02	Labor & Industries-Planning	-	-	392	314	
558 60 28 00	HRA VEBA-Planning	-	-	800	800	
559 60 20 00	Chief Bldg Inspector Medicare	-	-	-	-	
559 60 20 01	Chief Bldg Inspector Medicare	856	1,003.03	-	-	
559 60 21 05	Chief Bldg Inspector Retirement	7,517.12	8,342.31	-	-	
559 60 22 04	Chief Bldg Inspector Medical/Life/LTD	20,195.60	21,063.09	-	-	
559 60 23 02	Chief Bldg Inspector L&I	1,486.38	2,347.14	-	-	
558 50 31 00	Office/Operating Supplies	2,851.33	6,098.55	3,000.00	9,500.00	Includes Computers & Equipment and includes Computer Software Upgrades and Updates Request = \$3500
558 50 32 00	Fuel Consumed	2,488.31	2,576.21	2,000.00	2,500.00	
558 50 35 00	Minor Equipment	-	-	250	250	
558 10 44 00	Planning And Community Development - Advertising	-	174.00	-	-	
558 40 49 00	Registration Fees	1,159.00	428	-	-	
558 50 41 00	Professional Services	509.28	10,183.24	70,000.00	10,000.00	
558 50 42 00	Department Cell Phones	1,054.21	846.42	-	450	
558 50 43 00	Travel-Lodging,Meals,Mileage	634.68	722.22	1,250.00	2,250.00	
558 50 48 00	Repairs & Maintenance	738.15	660.08	1,000.00	3,000.00	Includes Vehicle Maintenance Request = \$2000
558 50 49 00	Dues,Subscriptions,Mbrships	1,418.95	1,089.75	1,500.00	2,000.00	
558 60 42 00	Communications-Planning	-	-	-	300	
589 00 41 01	Professional Svc Reimbursed	2,705.46	2,408.76	2,000.00	2,000.00	
589 00 41 03	Professional Services-Notice Signs	-	-	-	500	
589 00 41 04	Professional Services-Legal Ads,Postage,Etc.	-	-	-	1,000.00	
558 60 90 00	Unemployment Claims-Planning	929.58	7,188.13	650	500	Reduced for 2014. Anticipated to have little in claims for 2014.
594 58 64 00	Furniture,Computers&Equip	804.43	22,911.24	6,000.00	3,000.00	
Total		250700.50	361683.30	322964.00	356572.00	

**Recreation
General Fund 001**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 61,621	\$ 43,719	\$ 70,500	\$ 76,700	9%
Benefits	27,122	18,310	31,123	31,858	2%
Supplies	12,974	11,958	12,700	15,900	25%
Services & Charges	17,175	15,366	21,675	22,525	4%
Non-expenditures	-	-	-	60	#DIV/0!
Capital Outlay	-	-	2,000	17,000	750%
Recreation Total	\$ 118,891	\$ 89,354	\$ 137,998	\$ 164,043	19%

Notes

Salaries & Wages Additional \$3K for two paid interns from EWU for summer.

Services & Charges Increase in full costs and CHILL camp supplies.

Capital Outlay

1. \$12K for a used City Van for transportation of CHILL and other City events
2. \$5K for Recreation Software

CITY OF LIBERTY LAKE
DEPARTMENT: RECREATION
FUND: General Fund
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
571 00 10 00	Salaries & Wages-Recreation	61,491.61	43,330.94	70,000.00	76,200.00	Includes \$3K to bring on two paid interns from Eastern for summer 2014.
571 00 10 00	Overtime	129.09	387.96	500	500	
571 00 20 00	Social Security/Medicare	1881.31	1580.27	2,294.00	2,675.00	
571 00 21 00	Retirement	6063	3610.2	6,376.00	6,567.00	
571 00 22 00	Rec Coord Medical/Life/LTD	17592.17	11192.12	20,073.00	20,002.00	
571 00 23 00	Labor & Industries	1585.26	1927.37	1,580.00	1,814.00	
571 00 28 00	HRA VEBA	-	-	800	800	
571 00 31 00	Rec Office/Operating Supplies	2,884.79	1,635.06	1,500.00	1,500.00	
571 00 31 00	CHILL Office/Operating Supplies	4,977.25	4,512.87	5,000.00	8,000.00	Cost recovery.
571 00 31 00	Liberty Lake Youth Commission	2,035.51	1,802.15	2,000.00	1,500.00	
571 00 32 00	Participant Recreation - Fuel Consumed	-	388.93	700	1,400.00	Additional gas budgeted for used van purchase.
573 90 31 00	Special Events Office/Operating Supplies	3,076.37	3,619.42	3,500.00	3,500.00	
571 00 41 00	Professional Services	1,678.97	1,933.31	1,500.00	1,600.00	
571 00 41 00	Children's Programming	12,496.05	9,801.00	10,000.00	10,000.00	
571 00 41 00	Adult Programming	1,362.70	397.75	5,000.00	5,000.00	
571 00 41 00	Senior Programming	-	429.47	1,000.00	1,000.00	
571 00 42 00	Telephone, Internet, Postage	120	622.86	200	800	Wi-fi for tablet in 2014.
571 00 43 00	Travel-Lodging,Meals,Mileage	16.34	1.8	800	900	
571 00 44 00	Participant Recreation - External Taxes & Operating Assessme	-	118.47	300	350	
571 00 48 00	Repair/Maintenance Equip	-	432.9	500	500	
571 00 49 00	Dues,Subscriptions,Mbrsh	291.5	626	500	500	
573 90 41 00	Special Events Programming	1,041.50	360	1,500.00	1,500.00	
574 20 44 00	Advertising Expenses	167.85	642.73	-	-	
571 00 90 00	Unemployment Claims-Recreation	-	-	375	375	
589 00 41 00	Other Non-Expenditures - Background Checks	-	-	-	60	
594 71 64 00	Furniture,Computers&Equip-Recreation	0	0	2,000.00	17,000.00	\$5,000 budgeted for recreation registration software to replace antiquated, form style, online payment system. \$12,000 for a 15 passenger used van. Will be applying for the STA grant in Spring for a Van, if not successful, than City would request purchasing used Van for \$12K.
Total		118,891.27	89,353.58	137,998.00	164,043.00	

**Parks
General Fund 001**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 110,825	\$ 185,852	\$ 293,437	\$ 403,186	37%
Benefits	36,324	50,736	101,638	115,440	14%
Supplies	31,113	40,464	43,000	54,000	26%
Services & Charges	16,866	32,434	39,250	45,000	15%
Capital Outlay	84,673	63,045	39,800	482,000	1111%
Parks Total	\$ 279,800	\$ 372,530	\$ 517,125	\$ 1,099,626	113%

Notes

Salaries & Wages

Proposed amount includes 23 seasonals.

Capital Outlay

1. \$85K to update Rocky Hill Barn as a storage facility.
2. \$190K for Pavillian Park Improvements.
3. \$20K for Rocky Hill Park Improvements.
4. \$170K for Townsquare Park.
6. \$12K for Parks Equipment.

CITY OF LIBERTY LAKE
DEPARTMENT: PARKS
FUND: General Fund
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
576 80 10 02	Overtime	1,231.14	1,567.30	2,750.00	3,000.00	
576 80 10 03	Salaries & Wages-Parks	109,593.78	184,284.88	290,687.00	400,186.00	Proposed amt. is option 1 which includes 23 seasonals. Option 2 is 17 seasonals at a cost of \$380,010.00. JC 9/5/13
576 80 20 01	Social Security/Medicare	4,029.83	7,515.54	16,925.00	25,538.00	
576 80 21 05	Retirement	9,121.99	13,569.51	27,952.00	40,164.00	
576 80 22 04	Medical/Life/LTD	18,396.29	18,832.54	23,951.00	23,833.00	
576 80 23 02	Labor & Industries	4,775.55	10,818.27	31,210.00	24,305.00	
576 80 28 06	HRA VEBA	-	-	1,600.00	1,600.00	
576 80 31 00	Uniforms - Shirts	838.93	-	-	-	
576 80 31 01	Office/Operating Supplies	22,981.32	36,725.76	40,000.00	50,000.00	Increase for anticipated maintenance of new ballfields, including fertilizers, sand, tools.
576 80 31 03	Fertilizers & Chemicals	7,292.58	199.56	-	-	This line item is categorized with Office and Operating Supplies.
576 80 32 00	Fuel Consumed	-	3,538.45	3,000.00	4,000.00	Increase to compensate for additional mowing and maintenance at ballfields tri-weekly.
576 80 41 00	Professional Services	1,535.28	9,682.69	22,000.00	17,500.00	Moving \$4500 to streets Professional Services 542.90.41.00 for street tree pruning. Increase in budget to account for additional phones. Increase is approximate usage for 2013.
576 80 42 00	Telephone,Internet,Postage	236.08	545.86	450	2,200.00	
576 80 43 00	Travel-Lodging,Meals,Mileage	-	42.64	-	1,000.00	Add for travel and lodging to attend training and seminars.
576 80 47 01	Utilities-Elec/Gas,Wtr/Swr,Trsh	14,298.38	16,790.60	12,000.00	17,000.00	Increase for water/utilities at new ballfields.
576 80 48 00	Outside Labor & Maintenance	-	1,142.52	1,800.00	1,800.00	
576 80 49 01	Registration Fees,Mbrship	508	607	500	1,000.00	Increase for seminars, re-certifications, pesticide licenses and training.
576 80 90 00	Unemployment Claims-Parks	288	3,622.30	2,500.00	4,500.00	Increase to \$4500.00 to cover what was expended in 2013.
594 76 62 01	Capital Expenditures - Buildings & Structure	-	744.6	10,000.00	85,000.00	This is for a storage structure. Amount based on approximate cost for facility size near to one of our bays in existing shop.
594 76 63 04	Rocky Hill Grant	8,201.58	-	-	-	
594 76 63 05	Arboretum	9,348.98	3,426.05	7,800.00	5,000.00	Per 2014 Parks Project List
594 76 63 06	Pavillion Park - Other Improvements	-	-	-	190,000.00	Rain garden,lighting,concession stand,shade structure,light bollards,landscape improvement slope N of BB courts.
594 76 63 07	Rocky Hill - Other Improvements	-	-	-	20,000.00	Sign @ entryway,grade former house pad,squash patch.
594 76 63 08	Town Square Park - Other Improvements	-	-	-	170,000.00	Str. improvements, parking lot, restroom, landscape/handscape, amphitheater
594 76 64 01	Capital Assets - Machinery & Equipment	67,122.25	58,873.94	22,000.00	12,000.00	Equipment requested for 2014 parks includes a blower \$6000 split 3 ways with parks/streets/golf, and 2 utility carts for additional seasonals \$15,000 split 3 ways parks/streets/golf. Also for central control irrigation software/hardware \$10,000 split 2 ways parks/golf.
Total		279,799.96	372,530.01	517,125.00	1,099,626.00	

**Municipal Library
General Fund 001**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 183,149.05	\$ 212,464.29	\$ 233,487.00	\$ 247,820.00	6%
Benefits	63,794.73	67,632.87	84,357.00	86,238.00	2%
Supplies	44,795.78	50,526.68	45,000.00	44,716.00	-1%
Services & Charges	42,047.56	43,175.00	52,836.00	48,846.00	-8%
Non Expenditure	-	-	-	50.00	#DIV/0!
Capital Outlay	4,395.71	655.40	-	-	#DIV/0!
Municipal Library Total	\$ 338,183	\$ 374,454	\$ 415,680	\$ 427,670	3%

Notes

General

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

Addition of 10 hr/wk library page.

Salaries & Wages

Increase of 4 hrs/wk to IT Clerk. Comparables for library clerk, library tech I, library assoc. positions.

CITY OF LIBERTY LAKE
DEPARTMENT: LIBRARY
FUND: General Fund
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
572 10 10 09	Salaries & Wages-Libraries	182,982.46	212,306.68	233,337.00	247,520.00	Addition of 10 hr/wk library page. Increase of 4 hrs/wk to IT Clerk.Comparables for library clerk,library tech I,library assoc. positions.
572 10 10 11	Overtime	166.59	157.61	150	300	
572 10 20 01	Social Security/Medicare	19,679.64	9,397.16	9,159.00	9,985.00	
572 10 21 05	Retirement	14,826.08	19,007.96	22,664.00	24,261.00	
572 10 22 04	Medical/Life/LTD	27,803.60	37,314.27	47,761.00	47,581.00	
572 10 23 02	Labor & Industries	1,485.41	1,913.48	2,373.00	2,011.00	
572 10 28 06	HRA VEBA-Libraries	-	-	2,400.00	2,400.00	
572 10 31 00	Office/Operating Supplies - Library	8,639.42	12,100.25	10,000.00	10,000.00	
572 10 31 05	Children & Adult Prgrm	1,564.86	2,662.81	1,500.00	1,966.00	
572 10 32 00	Libraries - Fuel Consumed	-	179.29	-	-	
572 10 34 06	Library Books & Other Materials	30,262.83	33,064.37	30,000.00	30,000.00	
572 10 34 07	Replacement Books	-	115.63	-	-	
572 50 31 00	Office/Operating Supplies - Facility	4,328.67	2,404.33	3,500.00	2,750.00	
572 10 41 00	Professional Services	3,128.40	3,469.28	13,656.00	6,810.00	Last year's included one-time charges such as CIN migration and charges that properly belonged in another BARS number.
572 10 41 01	Software Maint/data Ba	15,532.65	12,192.10	11,600.00	12,267.00	
572 10 41 02	Computer Support Servi	171.75	-	1,000.00	1,000.00	
572 10 42 00	Telephone/Internet/Postage	6,243.42	7,036.45	8,000.00	8,000.00	
572 10 43 00	Travel-Lodging,Meals,Mileage	1,621.40	2,626.36	1,500.00	1,652.00	
572 10 44 00	Advertising Expenses	1,789.41	1,157.00	-	-	
572 10 46 00	Insurance - Facility	3,888.62	3,290.91	3,500.00	3,500.00	
572 10 48 00	Libraries - Repairs & Maintenance	-	34.04	-	-	
572 10 49 00	Dues,Subscriptions,Mbrships	565	3,326.74	3,080.00	6,417.00	CIN membership fee now includes the courier's charges which last year were listed under Professional services
572 40 49 00	Registration Fees	1,064.00	900	1,000.00	700	
572 50 41 00	Building Professional Services	-	1,157.68	2,000.00	1,000.00	
572 50 47 00	Utilities-elec/gas,wtr	7,925.54	7,481.12	7,500.00	7,500.00	
572 50 48 00	Libraries - Repairs & Maintenance	-	171.1	-	-	
572 10 90 00	Unemployment Claims-Library	117.37	332.22	-	-	
589.00.01.01	Inter-Library Loan	-	-	-	50	
594 72 64 00	Furniture,Computers&Equip	4,395.71	655.4	-	-	
Total		338,182.83	374,454.24	415,680.00	427,670.00	

ALL Other Funds

**Street Fund Resources
Special Revenue Fund 110**

Account Description	2011 Actual	2012 Actual	2013 Budget	2014 Proposed	% Change
Beginning Balances	\$ 455,456	\$ 359,777	\$ 265,627	\$ 130,000	-51%
Taxes - Gas Tax	159,339	157,434	153,000	160,000	5%
Grant	-	10,625	-	-	#DIV/0!
Electric Utility Tax	539,663	413,179	315,000	322,000	2%
Gas Utility Tax	144,028	121,224	100,000	80,000	-20%
Garbage/Solid Waste Utility Tax	58,573	41,599	33,000	35,000	6%
Cable Utility Tax	96,836	69,063	54,000	59,000	9%
Telephone Utility Tax	252,715	219,840	160,000	166,000	4%
Interest & Other Earnings	680	23,540	535	155	-71%
Non Revenue	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer - In	480,000	268,672	-	175,000	#DIV/0!
Street Fund Total Resources	\$ 2,187,290	\$ 1,684,953	\$ 1,081,162	\$ 1,127,155	4%

**Street Fund Uses
Special Revenue Fund 110**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 206,428	\$ 205,555	\$ 124,333	\$ 128,071	3%
Benefits	76,171	79,921	56,047	55,325	-1%
Supplies	31,271	29,364	21,500	27,500	28%
Services & Charges	333,108	320,793	191,750	216,813	13%
Capital Outlay	88,238	51,947	22,000	229,000	941%
Non Expenditure	483	-	-	-	#DIV/0!
Other Financing Uses, Transfer - Out	-	-	400,000	400,000	0%
Fund Balance	-	-	265,532	70,446	-73%
Street Fund Total Uses	\$ 735,698	\$ 687,580	\$ 1,081,162	\$ 1,127,155	4%

Notes

Revenue

Utility Tax is dedicated for the Streets Maintenance and Streets Capital.
Eliminated the Transfer In when Utility Tax was dedicated to Streets.

Capital Outlay

\$30K for New Equipment, \$199K for pedestrian safety and street lighting.

Services & Charges

Increased Snow Removal for 2014 based upon 2012 & 2013 average.

CITY OF LIBERTY LAKE
DEPARTMENT: STREETS
FUND: 110
2014 Line item detail

Account	Title	2011 Actual	2012 Actual	2013 Budgeted	2014 Proposed	Notes
308 80 01	1Beginning Fund Balance	455,456.02	359,777.35	265,627.00	130,000.00	BFB
316 41 01	1Electric Utility Tax	539662.59	413179.07	315,000.00	322,000.00	Based upon 3% rate, growth, and projections. Reduced due to 4.4% reduction in rates plus mild winter
316 43 01	1Gas Utility Tax	144028.08	121223.53	100,000.00	80,000.00	in 2013.
316 45 01	1Garbage/Solid Waste Utility Tax	58573.31	41599.09	33,000.00	35,000.00	Based upon projections
316 46 01	1Cable Utility Tax	96835.76	69063.11	54,000.00	59,000.00	Based upon projections and 3%
316 47 01	1Telephone Utility Tax	252715.25	219840.42	160,000.00	166,000.00	Based upon projections and 3%
333 20 20	0 Department Of Transportation-Federal Highw	-	10,624.74	-	-	
336 00 87	0 Gas Tax - Streets	159,338.88	157,433.63	153,000.00	160,000.00	Estimate by MRSC per capita of Liberty Lake.
361 40 01	1Interest - Checking	34.2	37.66	35	55	
367 19 01	1Contributions/Donations-Other	-	15,000.00	-	-	
369 90 00	0 Other Miscellaneous Revenue	-	8,115.89	-	-	
361 11 01	1Investment Interest	646.23	386.21	500	100	
397 42 01	1OP Trans Frm Gen Fund	480,000.00	256,000.00	-	175,000.00	
397 42 01	1OP Trans Frm Fund 315	-	7,283.68	-	-	
397 42 01	1OP Trans Frm Fund 317	-	5,388.76	-	-	
Total		2,187,290.32	1,684,953.14	1,081,162.00	1,127,155.00	
542 90 10	0 Overtime	2,098.92	3,480.39	-	-	
542 90 10	0 Salaries & Wages-Streets	204,328.93	202,075.08	124,333.00	128,071.00	
542 90 20	0 Social Security/Medicare	5,384.14	5,001.45	1,803.00	1,858.00	
542 90 21	0 Retirement	23,342.16	24,025.92	15,853.00	16,329.00	
542 90 22	0 Medical/Life/LTD	40,636.83	41,492.86	31,452.00	31,346.00	
542 90 23	0 Labor & Industries	6,808.16	9,400.91	5,339.00	4,192.00	
542 90 28	0 HRA VEBA	-	-	1,600.00	1,600.00	
542 90 31	0 Office/Operating Supplies	23,780.66	20,970.30	15,000.00	21,000.00	
542 90 31	0 Uniforms-shirts	352.47	-	-	-	
542 90 32	0 Fuel Consumed	7,137.39	8,393.49	6,500.00	6,500.00	Should be the same as 2013.
542 30 48	0 Striping	20,013.36	23,565.65	23,000.00	23,000.00	No change.
542 30 48	0 Parking Lot Repair/Maint	3,000.00	-	-	-	
542 30 48	0 Street Maintenance	196,220.86	204,849.44	43,000.00	43,000.00	No change
542 64 47	0 Utilities-Elec/Gas,Wtr/Swr,Trsh	15,671.39	11,799.13	34,500.00	34,500.00	
542 64 48	0 Traffic Control Device	2,335.47	6,300.27	4,000.00	4,000.00	No change
542 66 41	0 Snow And Ice Control	70,071.55	47,005.35	55,000.00	70,000.00	Amount changed to reflect average of last two years and average fall use.
542 66 41	0 Professional Services Trail Maint	-	-	-	4,500.00	
542 66 48	0 Trail Maintenance	6,000.00	-	6,000.00	-	move to parks/open space AS 8/28/13 This should allow for monthly sweeping April to
542 67 41	0 Road And Street Maintenance - Street Sweepi	0	-	-	20,000.00	November.
542 67 48	0 Street Cleaning-Outside Labor & Materials	9,019.03	9,172.50	6,000.00	-	
542 90 41	0 Professional Services	7,652.16	7,574.80	9,700.00	14,200.00	Increase Street Tree Pruning Services
542 90 42	0 Cell Phones	517.04	365.8	550	263	

542 90 43 C Travel-Lodging,Meals,Mileage	-	15.22	-	200	Possible public works conference in 2014.
542 90 44 C Road And Street Maintenance - Advertising	-	1,907.57	-	-	
542 90 48 C Equipment Repair/Maintenance	520.92	873.52	550	0	
542 90 49 C Registration Fees,Mbrship	751	1,202.50	950	950	
554 30 41 1Road Hazard Removal	875	2,450.00	1,500.00	1,700.00	
542 42 64 C Road And Street Maintenance - Machinery & E	-	-	1,000.00	-	
542 90 90 C Unemployment Claims-Streets	460.14	3,710.76	6,000.00	500	
586 00 01 1Sales/Use Tax	482.67	-	-	-	
594 42 64 C Capital Expenditures - Machinery & Equipmen	0	4,420.59	22,000.00	30,000.00	Increase by \$17,000 for maint. equipment: \$6000 blower-3 way split parks,golf,streets; \$15,000 for 2 utility carts-split 3 ways parks,golf,streets; \$10,000 for a zero turn mower for streets-no split.
594 43 64 C Furniture,Computers&Equip	1,768.39	-	-	-	
595 10 63 C Valley Way Project	83,410.08	19,678.79	-	-	
595 60 63 C Entryway Signage	924.46	-	-	-	
595 64 63 C Roads/Streets Const. & Other Infrastructure -	2,134.80	27,847.61	-	199,000.00	Three flashing pedestrian crossing light assemblies, approx. \$8,000/ea. Trf from General Fund of \$175K for Pedestrian safety and street lighting.
597 42 01 1Operating Transfers-Out	-	-	400,000.00	400,000.00	Transfer to Streets Capital
508 80 01 1Ending Fund Balance	-	-	265,532.00	70,446.00	EFB
Total	735,697.98	687,579.90	1,081,162.00	1,127,155.00	

Tourism Promotion Fund Resources
Special Revenue Fund 115

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 115,651	\$ 105,083	\$ 83,871	\$ 51,000	-39%
Taxes - Hotel/ Motel Tax 2%	42,141	43,382	40,000	40,000	0%
Interest & Other Earnings	227	210	200	170	-15%
Tourism Promotion Fund Total Resources	\$ 158,020	\$ 148,676	\$ 124,071	\$ 91,170	-27%

Tourism Promotion Fund Uses
Special Revenue Fund 115

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Supplies	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
Services & Charges	52,936	63,064	70,000	75,000	7%
Fund Balance	-	-	49,071	11,170	-77%
Tourism Promotion Fund Total Uses	\$ 52,936	\$ 63,064	\$ 124,071	\$ 91,170	-27%

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	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 4,167	\$ 1,338	\$ 1,338	\$ 3	-100%
Taxes - Tourism Promotion Area	25,207	42,683	50,000	50,000	0%
Interest & Other Earnings	14	15	15	10	-33%
Tourism Promotion Area (TPA) Total Resources	\$ 29,388	\$ 44,036	\$ 51,353	\$ 50,013	-3%

Tourism Promotion Area (TPA) Uses
Special Revenue Fund 117

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Services & Charges	\$ 28,050	\$ 44,034	\$ 50,000	\$ 50,010	0%
Fund Balance	-	-	1,353	3	-100%
Tourism Promotion Area (TPA) Total Uses	\$ 28,050	\$ 44,034	\$ 51,353	\$ 50,013	-3%

Notes

Use of Fund

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

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 1,202,443	\$ 1,204,773	\$ 1,205,852	\$ 1,212,000	1%
Interest & Other Earnings	2,330	3,666	1,200	4,000	233%
Other Financing Sources, Transfer - In	-	-	-	-	#DIV/0!
Restricted Reserve Fund Total Resources	\$ 1,204,773	\$ 1,208,439	\$ 1,207,052	\$ 1,216,000	1%

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Services & Charges	\$ -	\$ -	\$ 300	\$ 300	0%
Fund Balance	-	-	1,206,752	1,215,700	1%
Restricted Reserve Fund Total Uses	\$ -	\$ -	\$ 1,207,052	\$ 1,216,000	1%

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Other Financing Sources, Transfer - In	168,098	168,098	168,112	168,113	0%
LTGO Redemption Note (Golf Course) Total Resources	\$ 168,098	\$ 168,098	\$ 168,112	\$ 168,113	0%

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Debt Service - Principle	\$ 124,869	\$ 131,545	\$ 137,133	\$ 143,791	5%
Debt Service - Interest & Related Costs	43,228	36,553	30,979	24,322	-21%
Fund Balance	-	-	-	-	
LTGO Redemption Note (Golf Course) Total Uses	\$ 168,098	\$ 168,098	\$ 168,112	\$ 168,113	0%

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Other Financing Sources, Transfer - In from General Fund	161,520	161,520	161,521	161,521	0%
City Land LTGO Bond Fund Total Resources	\$ 161,520	\$ 161,520	\$ 161,521	\$ 161,521	0%

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Debt Service - Principle	107,024	111,894	111,895	122,310	9%
Debt Service - Interest & Related Costs	54,496	49,626	49,626	39,211	-21%
Fund Balance	-	-	-	-	#DIV/0!
City Land LTGO Bond Fund Total Uses	\$ 161,520	\$ 161,520	\$ 161,521	\$ 161,521	0%

**City Hall LTGO Bond Fund Resources
Capital Projects Fund 240**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 785,000	\$ 676,915	-14%
Interest & Other Earnings	-	-	-	1,000	#DIV/0!
Other Financing Sources, Transfer - In from General Fund	108,084	808,084	-	-	#DIV/0!
City Hall LTGO Bond Fund Total Resources	\$ 108,084	\$ 808,084	\$ 785,000	\$ 677,915	-14%

**City Hall LTGO Bond Fund Uses
Capital Projects Fund 240**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Debt Service - Principle	73,354	76,677	76,678	653,612	752%
Debt Service - Interest & Related Costs	34,730	31,407	31,408	24,303	-23%
Fund Balance	-	-	676,914	-	-100%
City Hall LTGO Bond Fund Total Uses	\$ 108,084	\$ 108,084	\$ 785,000	\$ 677,915	-14%

Notes

- Bond to be paid in full in June 2014. Result is a \$73K interest savings over the life of the Bond.

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 283,943	\$ 449,917	\$ 624,196	\$ 820,000	31%
Taxes-REET 1st Quarter Percent Interest & Other Earnings	197,530	170,840	140,000	150,000	7%
	648	1,055	900	1,000	11%
Capital Projects Fund Total Resources	\$ 482,121	\$ 621,812	\$ 765,096	\$ 971,000	27%

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Capital Outlay	7,204	-	-	300,000	#DIV/0!
Arboretum	25,000	-	-	-	#DIV/0!
Other Financing Uses, Transfer - Out	-	-	425,000	580,000	36%
Fund Balance	-	-	340,096	91,000	-73%
Capital Projects Fund Total Uses	\$ 32,204	\$ -	\$ 765,096	\$ 971,000	27%

Notes

Capital Outlay

LL Sports fields Phase 1, project to start in 2013 and carry over into 2014 = \$300K

Other Financing

Uses, Transfer - Out

Transfer to Fund 313 for Town Square Project = \$580K (130K\$ of this is for a Public Restroom)

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 237,038	\$ 402,176	\$ 576,362	\$ 686,000	19%
Taxes-REET 2nd Quarter Percent Interest & Other Earnings	196,786	170,840	140,000	150,000	7%
	556	956	900	500	-44%
Special Capital Projects Fund Total Resources	\$ 434,380	\$ 573,973	\$ 717,262	\$ 836,500	17%

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Capital Outlay	7,204	2,222	535,000	620,000	16%
Arboretum	25,000	8,243	25,000	-	-100%
Fund Balance	-	-	157,262	216,500	38%
Special Capital Projects Fund Total Uses	\$ 32,204	\$ 10,466	\$ 717,262	\$ 836,500	17%

Notes

Capital Outlay

LL Sportsfields Phase 1. Project to start in 2013 and carry over into 2014
= \$585K
Fallen Heroes at Pavilion Park = \$35K

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 766,580	\$ 1,007,175	\$ 1,009,149	\$ 660,000	-35%
Grant(s)	201,230	-	62,000	-	-100%
Interest & Other Earnings	1,365	1,977	1,500	1,500	0%
Other Financing Sources, Transfer-In	235,000	50,000	400,000	400,000	0%
Street Capital Projects Fund Total Resources	\$ 1,204,174	\$ 1,059,151	\$ 1,472,649	\$ 1,061,500	-28%

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Capital Outlay	197,000	-	1,000,000	214,000	-79%
Other Financing Sources, Transfer-Out	-	-	62,000	-	-100%
Fund Balance	-	-	410,649	847,500	106%
Street Capital Projects Fund Total Uses	\$ 197,000	\$ -	\$ 1,472,649	\$ 1,061,500	-28%

Notes

Capital Outlay Design phase of Appleway and Liberty Lake Road

Capital Projects Fund Resources
Townsquare Project Fund 313

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
RCO grant	-	-	425,000	-	-100%
Private Contribution	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	-	-	425,000	785,000	85%
Townsquare Fund Total Resources	\$ -	\$ -	\$ 850,000	\$ 785,000	-8%

Capital Projects Fund Uses
Townsquare Project Fund 313

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 850,000	\$ 785,000	-8%
Fund Balance	-	-	-	-	#DIV/0!
Townsquare Fund Total Uses	\$ -	\$ -	\$ 850,000	\$ 785,000	-8%

Notes

Private Contribution

Other Financing

Sources, Transfer-In \$580k from REET 1; \$170k from General Fund
\$35k from Stormwater

Library Capital Fund Resources
Capital Project Fund 330

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 117,062	\$ 117,227	\$ 107,253	\$ 92,000	-14%
Interest & Other Earnings	165	260	250	200	-20%
Other Financing Sources, Transfer-in	-	56,564	13,210	13,487	2%
Library Capital Fund Total Resources	\$ 117,227	\$ 174,051	\$ 120,713	\$ 105,687	-12%

Library Capital Fund Uses
Capital Project Fund 330

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Capital Outlay	-	58,314	54,000	35,000	-35%
Fund Balance	-	-	66,713	70,687	6%
Library Capital Fund Total Uses	\$ -	\$ 58,314	\$ 120,713	\$ 105,687	-12%

Notes

Capital Outlay

Capital includes Reader's Garden, New Shelving, and Media/Computers

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 130,000	\$ 130,150	0%
Interest & Other Earnings	-	-	50	50	0%
Other Financing Sources, Transfer-in	-	130,000	-	-	#DIV/0!
Police Capital Fund Total Resources	\$ -	\$ 130,000	\$ 130,050	\$ 130,200	0%

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

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Capital Outlay	-	-	130,050	130,200	0%
Fund Balance	-	-	-	-	#DIV/0!
Police Capital Fund Total Uses	\$ -	\$ -	\$ 130,050	\$ 130,200	0%

Notes

Capital Outlay

New Records Management System should be purchased in 2013 or 2014. Also will use portion of this fund to replace the

**Stormwater Utility Fund Resources
Enterprise Fund 410**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 149,644	\$ 164,202	\$ 181,041	\$ 210,000	16%
Stormwater Utility Revenue	61,126	63,850	62,000	62,000	0%
Interest & Other Earnings	303	361	350	250	-29%
Stormwater Utility Fund Total Resources	\$ 211,072	\$ 228,413	\$ 243,391	\$ 272,250	12%

**Stormwater Utility Fund Uses
Enterprise Fund 410**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ 10,000	#DIV/0!
Benefits	-	-	-	-	#DIV/0!
Supplies	-	-	-	1,000	#DIV/0!
Professional Services	13,595	20,054	20,000	31,000	55%
Capital Outlays	33,275	14,995	42,250	45,000	7%
Other Financing Sources, Transfer-in	-	-	-	35,000	#DIV/0!
Fund Balance	-	-	181,141	150,250	-17%
Stormwater Utility Fund Total Uses	\$ 46,870	\$ 35,049	\$ 243,391	\$ 272,250	12%

Notes

Capital Outlays Improvements at Townsquare. Stormwater Improvements.
Professional Services Storm Management Plan

Aquifer Protection Fund Resources
Enterprise Fund 411

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 90,000	#DIV/0!
Real & Personal Property Taxes-Aquifer Protection	-	-	-	40,000	#DIV/0!
Interest & Other Earnings	-	-	-	-	#DIV/0!
Aquifer Protection Fund Total Resources	\$ -	\$ -	\$ -	\$ 130,000	#DIV/0!

Aquifer Protection Fund Uses
Enterprise Fund 411

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Capital Outlays	-	-	-	50,000	#DIV/0!
Fund Balance	-	-	-	80,000	#DIV/0!
Aquifer Protection Fund Total Uses	\$ -	\$ -	\$ -	\$ 130,000	#DIV/0!

Notes

**Real & Personal
Property Taxes-
Aquifer Protection
Capital Outlays**

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

Improvements that will protect the Aquifer

**Golf Operations Fund Resources
Enterprise Fund 420**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 167,325	\$ 168,505	\$ 135,855	\$ 210,400	55%
Charges for Services Interest & Other	303,715	297,294	311,000	364,000	17%
Earnings	326	186	160	120	-25%
Lease	32,200	28,948	38,400	32,000	-17%
Other- Miscellaneous Revenues	698	822	50	50	0%
Non Revenues	43,104	51,856	55,731	67,000	20%
Other Financing Sources, Transfer-In	-	-	-	-	#DIV/0!
Golf Operations Fund Total Resources	\$ 547,368	\$ 547,611	\$ 541,196	\$ 673,570	24%

**Golf Operations Fund Uses
Enterprise Fund 420**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Salaries & Wages	\$ 129,121	\$ 126,242	\$ 120,188	\$ 120,742	0%
Benefits	38,330	55,962	49,573	49,696	0%
Supplies	55,703	100,927	101,950	119,950	18%
Services & Charges	68,926	80,650	63,211	84,100	33%
Capital Outlays	10,762	32,919	47,000	144,000	206%
Unemployment Claims	22,581	15,747	2,500	2,500	0%
Non Expenditures	33,440	44,295	47,131	61,500	30%
Other Financing Uses, Transfers-Out	20,000	-	-	-	#DIV/0!
Fund Balance	-	-	109,643	\$ 91,082	-17%
Golf Operations Fund Total Uses	\$ 378,862	\$ 456,742	\$ 541,196	\$ 673,570	24%

Notes

Capital Outlays Includes a new fairway mower, a new airrater to replace the 20 year old airrater, replace the Golf Carts that are over 10 years old.

Services & Charges Increase in the amount of merchandise that is purchased for resale.

Non Expenditures Increase is due from the increase in sales.

CITY OF LIBERTY LAKE
DEPARTMENT: GOLF
FUND: 420
2014 Line item detail

Account	Title	2011	2012	2013	2014	Notes
		Actual	Actual	Budgeted	Proposed	
308 10 04 20	Golf Cash Drawer	0	0	400	400	Cash Drawers
308 80 04 20	Beginning Fund Balance	167,324.84	168,505.29	135,455.00	210,000.00	BFB
341 70 00 00	Pro Shop Sales	11,005.64	26,000.86	25,000.00	35,000.00	Based upon 2013 Sales.
347 30 00 01	Adult Multi-punch Tickets	7,328.73	61.6	0	0	
347 30 00 03	Season Passes	15,300.00	13,159.23	12,000.00	16,000.00	
347 30 00 04	Green Fees	145,657.92	161,540.19	165,000.00	185,000.00	Based upon 2012 and 2013
347 30 00 05	Green Fees 2nd 9 Holes	16,512.25	17.6	0	0	
347 30 00 06	Lesson & Clinic Fees	15,902.08	11,034.99	15,000.00	15,000.00	
347 30 00 07	Driving Range Fees	55,786.07	57,102.30	60,000.00	75,000.00	
347 30 00 08	Golf Cart Trail Fees	1,798.00	1,268.68	2,000.00	2,000.00	
347 30 00 09	Junior/senior Multi-punch Tickets	2,327.84	0	0	0	
347 30 00 10	School Driving Range Fees	1,487.99	1,287.95	1,500.00	1,500.00	
362 10 00 00	Golf Club Rentals	2,140.00	1,306.40	2,000.00	2,000.00	
362 10 00 01	Pull Cart Fees	3,604.45	2,880.18	3,500.00	3,500.00	
362 10 00 02	Golf Cart Rental Fees	24,863.88	21,633.80	25,000.00	29,000.00	
369 81 04 20	Cash Overages/Shortage	-16.66	-124.04	50	50	
369 90 00 01	Other Miscellaneous Revenue	714.53	945.86	0	0	
361 40 04 20	Interest - Checking	22.07	20.46	10	20	
361 11 04 20	Investment Interest	304.02	165.77	150	100	
362 50 00 00	Restaurant Lease	32,200.00	28,948.00	38,400.00	32,000.00	Rent less Janitorial Services (\$500 per month)
317 20 04 20	Leasehold Excise Tax	4,930.56	0	0	0	
386 10 00 00	Sales Tax	25,036.75	24,876.68	34,000.00	40,000.00	Increase based upon sales
386 10 00 01	Leasehold Excise Tax	0	5,752.32	4,931.00	5,000.00	
389 00 04 20	Gift Certificate Purchase	8,749.21	5,537.71	4,000.00	5,000.00	
389 00 04 21	Expense Reimbursement	4,387.33	6,343.13	4,500.00	4,500.00	
389 00 04 22	Promo Cards (punch Cards)	0	5,220.00	5,000.00	5,500.00	
389 00 04 23	Event Deposits-Prize Money	0	4,126.06	3,300.00	7,000.00	
Total		547,367.50	547,611.02	541,196.00	673,570.00	
576 61 10 08	Overtime	669.68	141.6	1,500.00	1,500.00	
576 61 10 13	Salaries & Wages-Golf	128,451.08	126,100.03	118,688.00	119,242.00	
576 61 20 01	Social Security/Medicare	7,092.60	4,945.82	5,687.00	5,695.00	
576 61 21 05	Retirement	5,351.21	13,271.11	12,379.00	13,143.00	
576 61 22 04	Medical/Life/LTD	17,260.30	29,918.96	23,071.00	22,996.00	
576 61 23 02	Labor & Industries	8,626.37	7,826.29	7,636.00	7,062.00	
576 61 28 09	HRA VEBA	0	0	800	800	
576 61 31 00	Office/Operating Supplies-Pro Shop	10,556.10	22,170.97	10,000.00	21,000.00	Increase due to addt range balls. Replace rental clubs.
576 61 31 01	Publications	77.72	28.56	150	150	
576 61 31 02	Uniforms-shirts	763.05	530.62	1,300.00	1,300.00	
576 61 31 03	Office/Operating Supplies-Maintenance	0	0	13,000.00	13,000.00	Keep amount same as 2013.
576 61 32 00	Fuel Consumed	7,397.66	6,178.90	7,500.00	7,500.00	Keep amount same as 2013.
576 61 34 01	Pro Shop Merchandise	1,902.26	22,295.87	22,000.00	29,000.00	Increase in sales in 2013
576 61 35 00	Small Tools & Equipmen	7,182.64	1,939.90	0	0	

576 65 31 01	Maintenance Of Golf Course	27,823.70	47,782.17	48,000.00	48,000.00	Maintaining same amount budgeted for 2013.
576 61 41 00	Professional Services	11,442.73	13,096.81	8,500.00	22,000.00	Credit card fees and marketing
576 61 42 01	Telephone/Postage	1,982.58	2,869.51	2,000.00	2,500.00	
576 61 43 01	Travel-Lodging,Meals,Mileage	591.96	802.87	2,000.00	2,000.00	
576 61 44 00	Advertisements	3,218.70	4,755.56	0	0	
576 61 46 00	Insurance	15,371.33	14,008.61	13,511.00	15,000.00	
576 61 47 00	Utilities-Elec/Gas,Wtr/Swr,Trsh	32,357.74	32,569.54	32,000.00	32,000.00	
576 61 48 01	Repair & Maintenance	1,914.10	5,991.11	0	0	
576 61 49 01	Dues,Subscriptions,Mbrships	1,153.66	1,669.80	2,000.00	2,000.00	
576 61 49 02	Registration	50	600	1,000.00	0	Increase line item for Travel
576 65 41 00	Professional Services-Golf Greens	842.9	2,534.01	2,200.00	4,000.00	Adding \$1800 to 2013 appropriation for pruning and tree care for golf course and reel grinding per JC
576 65 48 00	Repairs & Maintenance-Outside Labor/materials	0	0	0	4,600.00	Maintaining amount spent for 2013 to account for pump maintenance and repairs per JC 9/5/2013
576 61 44 01	Park Facilities - External Taxes & Operating Assessme	0	1,752.11	0	0	
576 61 90 01	Unemployment Claims-Golf Course	22,580.72	15,747.08	2,500.00	2,500.00	
586 00 44 00	Leasehold Excise Tax	4930.56	5752.32	4,931.00	5,000.00	
586 00 44 20	B&O/Use Tax	27,434.88	24,645.03	30,000.00	40,000.00	
589 00 04 20	Gift Certificate Redeemed	1,074.38	7,269.46	7,000.00	7,000.00	
589 00 04 22	Promo Cards Redeemed	0	3,881.50	3,500.00	3,500.00	
589 00 04 23	Events Redeemed-Prize Money	0	2,746.94	1,700.00	6,000.00	
594 76 62 00	Capital Expenditures - Buildings & Structures	7,845.72	2,464.34	0	0	
594 76 63 03	Capital Expenditures - Other Improvements	2,625.11	4,621.49	15,000.00	7,000.00	Safety fencing on golf course as recommended by Canfield.
594 76 64 00	Furniture,Computers&Equip	290.77	25,832.89	32,000.00	82,000.00	Proposed increase for aged maintenance equipment including updating a 10 year old fairway mower- \$45,000; updating a 20+ year old aerator- \$25,000; adding 2 utility carts due to increase in seasonals- \$15,000 (split 3 ways b/w parks, streets, golf); adding a blower to clean trails, turf, streets-\$6,000 (split 3 ways b/w parks, streets, golf). Irrigation central control software/hardware for increased water/irrigation use efficiency-\$10,000 (split 2 ways b/w parks and golf)
594 76 64 02	Golf Carts - Furniture,Computers&Equip	0	0	0	55,000.00	14 new golf carts to replace existing fleet. Old Fleet will be used as a trade in.
597 79 00 00	Debt Svc Trans Frm Golf Course	20,000.00	0	0	0	
508 10 04 20	Golf Cash Drawer	0	0	400	400	Cash Drawers
508 80 04 20	Ending Balance	0	0	109,243.00	90,682.00	EFB
Total		378,862.21	456,741.78	541,196.00	673,570.00	

**Unemployment Fund Resources
Internal Service Fund 501**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Beginning Balances	\$ 6,892	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other Earnings	5	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	28,723	42,152	28,780	20,000	-31%
Unemployment Fund Total Resources	\$ 35,619	\$ 42,152	\$ 28,780	\$ 20,000	-31%

**Unemployment Fund Uses
Internal Service Fund 501**

Account Description	2011 Actual	2012 Actual	2013 Adopted	2014 Proposed	% Change
Unemployment Claims	\$ 35,619	\$ 42,152	\$ 28,780	\$ 20,000	-31%
Fund Balance	-	-	-	-	#DIV/0!
Unemployment Fund Total Uses	\$ 35,619	\$ 42,152	\$ 28,780	\$ 20,000	-31%

Notes

CITY OF LIBERTY LAKE



2014 CAPITAL IMPROVEMENT PLAN (2014 CIP)

2013 - 2018 CAPITAL FACILITIES PLAN (CFP)

City of Liberty Lake
2014 Capital Improvement Plan

PROJECT #	BUILDING IMPROVEMENTS 2014 - Design and Construction	2014 Total Estimated Cost	2014 Estimated Funding Source
None Proposed			
PROJECT #	PARK IMPROVEMENTS 2014 - Design and Construction	2014 Total Estimated Cost	2014 Estimated Funding Source
3	Liberty Lake Fields (Phase 1)	\$ 918,296	REET
5	Fallen Heroes Circuit Course - Pavillion Park	\$ 39,432	REET & Grant / Donation
11	Nature's Place at Meadowwood - City Arboretum	\$ 5,000	General Fund
20	Rocky Hill Park - Phase 3 (Historic Barn - Structural Reinforcement)	\$ 85,000	General Fund
21	Town Square Park	\$ 785,000	REET, APA/Stormwater, General Fund, & Other

PARK IMPROVEMENTS TOTAL FOR 2014 \$ 1,832,728

PROJECT #	TRANSPORTATION IMPROVEMENTS 2014 - Design and Construction	2014 Total Estimated Cost	2014 Estimated Funding Source
24	Appleway Ave Reconstruction - Liberty Lake Rd. to Molter Rd.	\$ 2,033,450	Streets Capital, TIB Grant, & Harvard Road Mitigation (right hand turn lane)
32	Liberty Lake Rd. Reconstruction - Country Vista Dr. to Appleway Ave. (2014 Design Only)	\$ 50,000	Streets Capital
40	I-90 Interchange (Program Development)	\$ 100,000	TIF/LIFT

TRANSPORTATION IMPROVEMENTS TOTAL FOR 2014 \$ 2,183,450

PROJECT #	2014 - SMALL SCALE CONSTRUCTION / RENOVATION / IMPROVEMENT PROJECTS	2014 Total Estimated Cost	2014 Estimated Funding Source
N/A	Pedestrian Crossing Safety Improvements	\$ 75,000	General Fund
N/A	Pedestrian Crossing Safety Improvements & Street Lighting	\$ 100,000	General Fund (excess sales tax revenue)
N/A	Pavillion Park Misc. Improvements - Rain Garden, Lighting, Shade Structure, & Landscaping	\$ 190,000	General Fund
N/A	Rocky Hill Park Misc. Improvements - Entry Signage, Grading, & Squash Patch	\$ 20,000	General Fund
N/A	Library Reading Garden	\$ 31,000	Library Capital Fund & Donation

MISC. IMPROVEMENTS TOTAL FOR 2014 \$ 416,000

* Projects Included in the adopted 2013 - 2018 City Capital Facilities Plan and are proposed for design and/or construction in 2014.

** Projects Not Included in the adopted 2013 - 2018 City CFP due to their small scale / cost or maintenance.

Pedestrian Crossing Safety and Street Lighting Improvements may be incorporated into identified transportation improvements or may be stand alone.

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: 3

PROJECT

TITLE: LIBERTY LAKE FIELDS (PHASE 1)

LOCATION: Future Middle School Site - SE Corner of Boone Ave. & Molter Rd.



DESCRIPTION: Phase 1 is construction of a baseball field complex in a portion of the vacant lot directly east of the Liberty Lake Elementary School. The project will construct a 48-stall parking lot accessed from Boone Avenue, 2 baseball fields with fencing, backstops, dugouts, a warning track, and hardscape areas with concrete sidewalks. Project will also include earthwork, water & sewer service stubs, full irrigation system, soil amendments, and landscaping.

PURPOSE & NEED: Provide additional larger sports fields for a growing community to accommodate expansion of facilities and programs available

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination will be completed

PROJECT STATUS: Construction Stage

2014 ESTIMATED COST: \$918,296

ANTICIPATED FUNDING SOURCES: REET

ESTIMATED ANNUAL COST: Included in 2014 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: \$15,850.00

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: 5

PROJECT

TITLE: FALLEN HEROES CIRCUIT COURSE - PAVILLION PARK

LOCATION: Pavillion Park



DESCRIPTION: Outdoor adult fitness equipment (8 pieces) aimed at enhancing the quality of living in Liberty Lake while honoring local fallen service members from the Air Force. The course will be strategically planned to allow users to complete all stations within a reasonable distance of 5.32 miles, or sections of the course if desired.

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

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

PROJECT STATUS: Planning / Design Stage

2014 ESTIMATED COST: \$39,432

ANTICIPATED FUNDING SOURCES: REET & Grant / Donations

ESTIMATED ANNUAL COST: Minimal and included in 2014 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: 11

PROJECT

TITLE: NATURE'S PLACE AT MEADOWWOOD - CITY ARBORETUM

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



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

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

ENVIRONMENTAL: N/A

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

2014 ESTIMATED COST: \$5,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: \$5,000

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: 20

PROJECT

TITLE: ROCKY HILL PARK - PHASE 3 (HISTORIC BARN - STRUCTURAL REINFORCEMENT)

LOCATION: N. of Mission Ave., eastern portion of park



DESCRIPTION: Historic 1940's barn structural reinforcement

PURPOSE & NEED: Preserve and protect the original home site identified as culturally & historically significant for the City in the City Comprehensive Plan for future generations, specifically the barn which is identified as a Heritage Barn by the Washington State Department of Archaeology & Historic. The barn is currently unusable due to the current condition.

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

PROJECT STATUS: Planning & Design Stage

2014 ESTIMATED COST: \$85,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: Included in 2014 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space and Public Works

ESTIMATED ANNUAL REVENUES: TBD - barn rental could provide additional facility reservation fee income

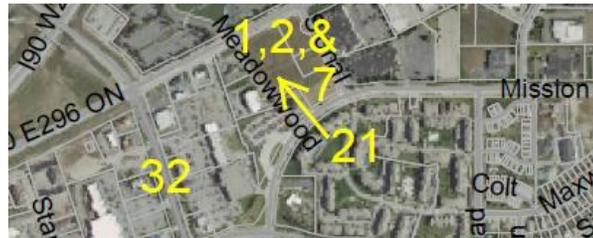
**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: 21

PROJECT

TITLE: TOWN SQUARE PARK

LOCATION: Portion of the western half of Town Square (6.4 Acre Civic Center Site)



DESCRIPTION: Liberty Lake Town Square Park encompasses approx. 2 acres of the 6.4 acre multi-use master planned site located in the heart of Liberty Lake's Downtown (our CBD). The design offers a variety of passive and multi-use recreational opportunities for all ages and abilities. The revised site will feature accessible restrooms, an informal grassed amphitheater, gathering areas, walkways, parking lot, frontage improvements along Meadowwood Lane, and landscaping.

PURPOSE & NEED: Surrounded by mixed use development, multi-family residential, and light-industrial this local park will serve downtown residents and the community as well as providing a benefit to the surrounding businesses and their employees with passive recreational activities in a downtown public greenspace. A major focus of the Comp Plan, that was also supported by members of the public that participated in the creation of the Parks Plan, was to create a town square which incorporated community history and public art.

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

PROJECT STATUS: Final Design & Construction Document Stage

2014 ESTIMATED COST: \$785,000

ANTICIPATED FUNDING SOURCES: REET, APA/Stormwater, General Fund, & Other

ESTIMATED ANNUAL COST: Included in 2014 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: 24

PROJECT

TITLE: APPLEWAY AVE RECONSTRUCTION - LIBERTY LAKE RD TO MOLTER RD

LOCATION: Appleway Avenue from Liberty Lake Rd to Molter Rd



DESCRIPTION: Design work for complete road reconstruction and moving of stormwater treatment/disposal facilities to median instead of shoulders, paved center turn lane converted to vegetated median. Design of right hand turn lane from Exit 296 off ramp.

PURPOSE & NEED: Large center turn lane increases hazard for pedestrian use, costs for snow plowing, costs for long term maintenance. Project will provide a safer driving experience, increased pedestrian accessibility/safety, and better access to transit services. Pavement on this section is failing and needs reconstruction.

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

PROJECT STATUS: Planning & Design Stage

2014 ESTIMATED COST: \$2,033,450

ANTICIPATED FUNDING SOURCES: Streets Capital, TIB Grant, and Harvard Rd. Mitigation (right hand turn In.)

ESTIMATED ANNUAL COST: Dependant on final design

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

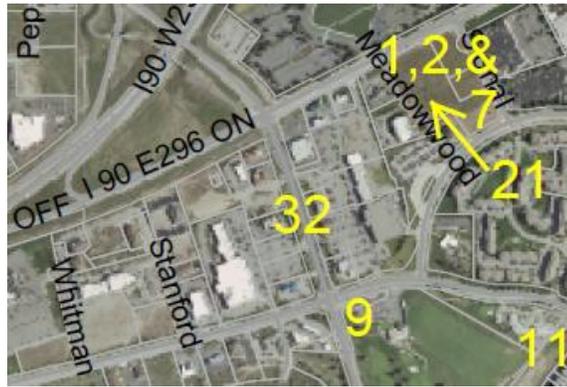
**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: 32

PROJECT

TITLE: LIBERTY LAKE RD RECONSTRUCTION - COUNTRY VISTA DR TO APPLEWAY AV
(2014 DESIGN ONLY)

LOCATION: Liberty Lake Rd from Country Vista Dr to Appleway Ave



DESCRIPTION: Design work for re-construction and re-design of Liberty Lake Rd.

PURPOSE & NEED: This project serves to create a downtown environment as called for in our Comprehensive Plan.

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

PROJECT STATUS: Planning & Design Stage

2014 ESTIMATED COST: \$50,000

ANTICIPATED FUNDING SOURCES: Streets Capital

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: 40

PROJECT

TITLE: I-90 INTERCHANGE (PROGRAM DEVELOPMENT)

LOCATION: Various



DESCRIPTION: Program development for Exit 294 new interchange.

PURPOSE & NEED: Additional capacity and connectivity will be needed to serve new development on the north side of I-90 and provide connectivity to the south side of I-90.

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

PROJECT STATUS: Planning Stage

2014 ESTIMATED COST: \$ 100,000

ANTICIPATED FUNDING SOURCES: TIF/LIFT

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

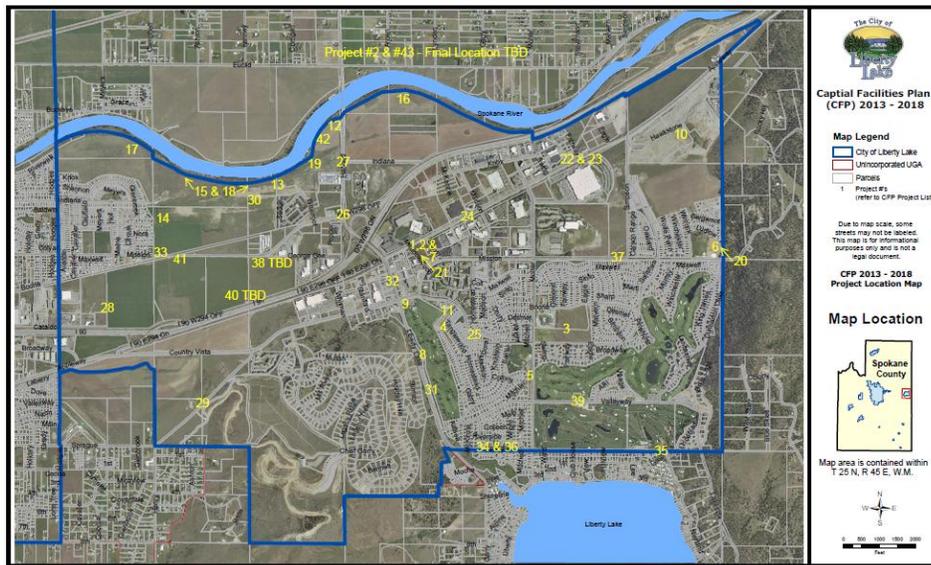
CITY OF LIBERTY LAKE 2013 - 2018 CAPITAL FACILITIES PLAN 2014 Capital Improvement Worksheet

CFP No.: N/A - SMALL SCALE CONSTRUCTION / RENOVATION / IMPROVEMENT PROJECT

PROJECT

TITLE: PEDESTRIAN CROSSING SAFETY IMPROVEMENTS

LOCATION: Citywide



DESCRIPTION: Installation of pedestrian crossing safety improvements such as lighted crosswalks. Improvements may be stand alone or incorporated into identified transportation improvements

PURPOSE & NEED: Pedestrian safety

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

PROJECT STATUS: Planning and Design Stage - Installation Proposed Throughout 2014

2014 ESTIMATED COST: \$75,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: Incorporated into 2014 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 - 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

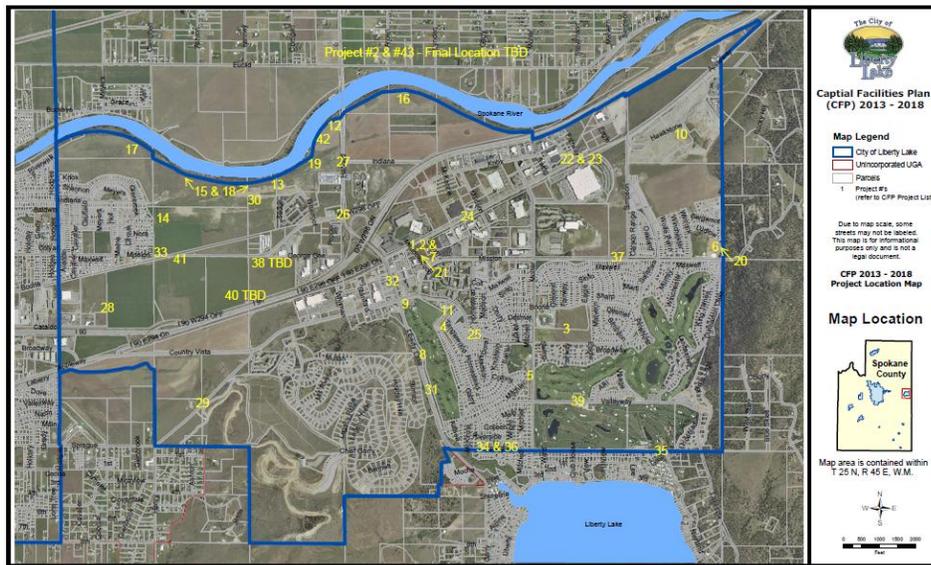
CITY OF LIBERTY LAKE 2013 - 2018 CAPITAL FACILITIES PLAN 2014 Capital Improvement Worksheet

CFP No.: N/A - SMALL SCALE CONSTRUCTION / RENOVATION / IMPROVEMENT PROJECT

PROJECT

TITLE: PEDESTRIAN CROSSING SAFETY & STREET LIGHTING IMPROVEMENTS

LOCATION: Citywide



DESCRIPTION: Installation of pedestrian crossing safety improvements such as lighted crosswalks and installation of street lighting. Improvements may be stand alone or incorporated into identified transportation improvements

PURPOSE & NEED: Pedestrian safety

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

PROJECT STATUS: Planning and Design Stage - Installation Proposed Throughout 2014

2014 ESTIMATED COST: \$100,000

ANTICIPATED FUNDING SOURCES: General Fund (excess sales tax revenue)

ESTIMATED ANNUAL COST: Incorporated into 2014 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 - 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: N/A - SMALL SCALE CONSTRUCTION / RENOVATION / IMPROVEMENT PROJECT

PROJECT

TITLE: PAVILLION PARK MISCELLANEOUS IMPROVEMENTS

LOCATION: Pavillion Park



DESCRIPTION: Construction of a rain garden next to the splash pad, lighting installation, a shade structure, and landscaping

PURPOSE & NEED: This project will alleviate drainage issues from the splash pad by installing a rain garden, provide lighting for safety and security, install a shade structure for pavilion performances, and restore landscaping to correct hillside problems near basketball court

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

PROJECT STATUS: Planning and Design Stage - Construction Proposed Summer & Fall 2014

2014 ESTIMATED COST: \$190,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: Incorporated into 2014 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 - 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: N/A - SMALL SCALE CONSTRUCTION / RENOVATION / IMPROVEMENT PROJECT

PROJECT

TITLE: ROCKY HILL PARK MISCELLANEOUS IMPROVEMENTS

LOCATION: Rocky Hill Park



DESCRIPTION: Addition of entry and informational kiosk signage, grading / cleanup of former house site, and addition of a squash patch

PURPOSE & NEED: This project will provide park signage for identification and information, will clean up the former house site, and provide an additional community gardening amenity desired by users

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

PROJECT STATUS: Planning and Design Stage - Construction Proposed Spring / Summer 2014

2014 ESTIMATED COST: \$20,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: Incorporated into 2014 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2014 Capital Improvement Worksheet**

CFP No.: N/A - SMALL SCALE CONSTRUCTION / RENOVATION / IMPROVEMENT PROJECT

PROJECT

TITLE: LIBRARY READING GARDEN

LOCATION: Liberty Lake Municipal Library



DESCRIPTION: Construction of a reading garden at the library entry

PURPOSE & NEED: Provide an outdoor space for library patrons to utilize

ENVIRONMENTAL: N/A

PROJECT STATUS: Design Stage Completed - Construction Proposed Spring / Summer 2014

2014 ESTIMATED COST: \$31,000

ANTICIPATED FUNDING SOURCES: Library Capital Fund & Donation

ESTIMATED ANNUAL COST: Incorporated into 2014 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: N/A

CITY OF LIBERTY LAKE
FEE SCHEDULE PROPOSED FOR 2014

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 receipts
Gas	3% of gross receipts
Garbage	3% of gross receipts
Cable	3% of gross receipts
Telephone	3% of gross receipts
Lodging Tax	2% on charge for lodging
Tourism Promotion	\$2 per stay
<u>LIBRARY FEES & FINES</u>	
Late Fees	\$0.10 per day per item
Copies	\$0.10 per item
Lost or damaged books	\$3.00 plus value of book

2014 Proposed 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 Piano Lessons - per 1/2 hour	\$20.00
Liberty Lake Learning Center Reading or Math Club - per hour	\$20.00
Liberty Lake Learning Center Individual Tutoring - per hour	\$40.00
Liberty Lake Learning Center Assessment	\$60.00
River Rafting - Clark Fork	\$65.00
River Rafting - Family Upper Spokane	\$30.00
River Rafting - Guide Training Course	\$265.00
River Rafting - Lower Spokane	\$38.00
River Rafting - Upper Spokane	\$30.00
Skyhawk's Sports Camp (One Week Sports Camp)	
Basketball	\$135.00
Baseball	\$135.00
Cheerleading	\$120.00
Flag Football	\$135.00
Golf	\$120.00
Mini Hawk	\$120.00
Multi Sport - July (4 days)	\$115.00
Multi Sport - July	\$140.00
Soccer	\$135.00
Tennis	\$115.00
Tiny Hawk	\$120.00
Volleyball	\$115.00
Snow Shoeing Class	\$25.00
Tune Tales Music Classes for ages 1-5	\$70.00
Zumba (per class)	\$6.00
EVENTS **	
Liberty Lake Days - Friday or Saturday Vendor Non Profit	\$10.00
Liberty Lake Days - Friday Vendor (City of Liberty Lake Business)	\$15.00
Liberty Lake Days - Friday Vendor (All Other Businesses or Groups)	\$40.00
Liberty Lake Days - Saturday Vendor (City of Liberty Lake Business)	\$35.00
Liberty Lake Days - Saturday Vendor (All Other Businesses or Groups)	\$60.00
Winter Festival - Non Profit Vendor	\$10.00
Winter Festival - City of Liberty Lake Business	\$15.00
Winter Festival - All Other Businesses or Groups	\$25.00
Winter Festival - Private Horse Drawn Carriage Rides	\$65.00
FACILITIES	
LIBERTY LAKE SPORTS FIELDS	
Non-Profit Organizations:	
League/Practice Per Hour, Per Field	\$5.00
Game Prep Fee - \$10 Per Game, Lined/Dragged	\$10.00
Tournament, Games, Camps or Clinic Events Per Hour, Per Field	\$10.00
All Other Organizations and Private Groups:	
Practice Per Hour, Per Field	\$15.00
Game Prep Fee - \$20 Per Game, Lined/Dragged	\$20.00
Tournament, Games Per Hour, Per Field	\$20.00
INDOOR FACILITIES	
Little House, Friday - Sunday per hour	\$25.00
Little House, Monday - Thursday per hour	\$15.00
Little House, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$20.00
Trailhead Banquet Room, Friday - Sunday per hour	\$25.00
Trailhead Banquet Room, Monday - Thursday per hour	\$15.00
Trailhead Banquet Room, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$20.00
OUTDOOR FACILITIES	
Pavillion Park Picnic Shelter, Friday - Sunday per 4-hour block of time (unchanged from 2013)	\$150.00
Pavillion Park Picnic Shelter, Monday - Thursday per 4-hour block of time (unchanged from 2013)	\$100.00
Pavillion Park Picnic Shelter, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$20.00
Rocky Hill Park Picnic Shelter, Friday - Sunday per 4-hour block of time (unchanged from 2013)	\$100.00
Rocky Hill Park Picnic Shelter, Monday - Thursday per 4-hour block of time (unchanged from 2013)	\$50.00
Rocky Hill Park Picnic Shelter, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$20.00
OUTDOOR SPORTS FIELDS	
Pavillion Park Sports Fields Per Field, Per Hour, any day of the week (unchanged from 2013)	\$10.00
Rocky Hill Park Sports Fields Per Field, Per Hour, any day of the week (unchanged from 2013)	\$10.00
Non-Profit Group Request for PP or RHP field use - Garbage removal and restroom cleaning fee, per application request	\$20.00
Water Fee for Dunk Tank Usage (unchanged from 2013)	\$50.00
* Cost shown are approximate and will be finalized by contract.	
* Community Events - Booth fees for City events (Liberty Lake Days and Winter Festival) are established on a case by case basis based on event budget and donations.	

**CITY OF LIBERTY LAKE - DEBT SCHEDULE
AS OF 10-15-2013**

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									
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	-	-	-									
			563,179.88				85,325.32	648,505.20				901,570.89	148,307.81	1,049,878.70				576,078.12	53,965.72	630,043.84

Note: City Hall Bond. City intent to pay this bond in June 2014. Funds have been reserved to pay this Bond without penalty

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
2013 - 2014 REVENUE

Account Description	Notes	2013 Activity (Pending)	Notes	2014 Proposed
Beginning Balances		\$ 3,534,150		\$ 5,117,574
TIF MATCHING FUNDS	2	\$ 366,000		380,000
Harvard Road Mitigation Fund City of Liberty Lake - Contribution		\$ 634,000	1	100,000
Matching Funds State	3	\$ 1,000,000		480,000
				-
Total Lift Funds		\$ 5,534,150		\$ 6,077,574

LIFT
2013-2014 EXPENDITURES

Account Description	Notes	2013 Activity (Pending)	Notes	2014 Proposed
1-90 Waterline Crossing		\$ 403,000		\$ -
Harvest Parkway Water & Sewer		\$ -	4	\$ 326,000
Harvest Parkway Road and Storm Drainage			4	\$ 654,000
Harvard Road Roundabout				\$ 670,000
Harvard Road Public Art			1	\$ 100,000
DOR Prior year correction (2008)		\$ 13,576		
Total Expenditures		416,576		1,750,000
ENDING BALANCE		\$ 5,117,574		\$ 3,500,000

Notes

- 1 - Proposed Budget for 2014, City will make \$100K contribution to LIFT and withdrawal a \$100K from the LIFT for Public Art in Harvard Rd.
- 2 - Projected for 2013
- 3- State will match up to \$1 million a year based on what the City and other agencies match.
- 4 -Projects per Resolution 12-164A 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 Increment generated in the River District since base year	
2009	\$ 48,990
2010	\$ 82,114
2011	\$ 169,898
2012	\$ 263,041
Total	\$ 564,044
Other Future Projects that are addressed in Resolution #12-164A	
	Notes
Lift Station	1,720,000
Telido Sanitary Sewer	219,000
Telido Offsite Sewer Main	924,000
Indiana Improvements	1,433,000
	4
	4
	4
	4
Total	4,296,000

**RESOLUTION 12-164A
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

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

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

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

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

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

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

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

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

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

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

WHEREAS, The Council passed Resolution 09-132 approving public improvements and now desire to update Resolution 09-132 with the list of projects identified in Exhibit A;

WHEREAS, The City Council approved Resolution 12-164 in December 2012;

AND WHEREAS, Exhibit A has since been updated to be consistent with the adopted 2013 - 2018 City Capital Facilities Plan, as applicable;

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

Section 1: Approval of Public Improvements and Public Improvement Costs

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

Section 2: Repealer

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

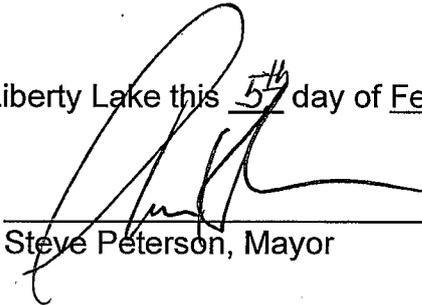
Section 3: Ratification

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

Section 4: Effective Date

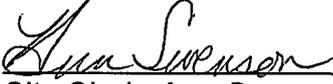
This Resolution shall be effective immediately upon its adoption.

APPROVED by the City Council of the City of Liberty Lake this 5th day of February 2013.



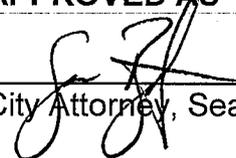
Steve Peterson, Mayor

ATTEST:



City Clerk, Ann Swenson

APPROVED AS TO FORM:



City Attorney, Sean Boutz

EXHIBIT A – Resolution 12-164

Resolution for Projects (Update to Resolution 09-132)

- The projects that Developer will focus on for 2013-2015 are the following:
 - o Harvest Parkway – Roads & Drainage – \$654,000
 - o Harvest Parkway – Water & Sanitary Sewer - \$1,720,000 Project #42
 - o Telido Station Offsite Sanitary Sewer Main - \$1,143,000 Project #41
 - o Mission Avenue Water Transmission Main - \$924,000 Project #33
 - o Indiana Improvements – Glenbrook Rd to East of Harvard Ave – \$1,443,000 Project #30
- Upon completion of the projects above as well as Harvest Parkway (2012 project), over 100 acres of land would be ready for commercial development.

PROPOSED REVISIONS - Resolution 12-164A, Exhibit A

Resolution for Projects (Updates to Resolution 09-0132 & 12-164)

The projects that Developer will focus on for 2013 - 2015 are the following:

- **Harvest Parkway** - Roads & Drainage - \$654,000 (2012)
 - LLSWD Sewer - \$125,000
 - Consolidate Irrigation Water - \$201,000
- **Lift Station (Sewer)** - \$1,720,000 (CFP Project #42)
- **Telido Station Offsite Sanitary Sewer Main** - \$219,000 (CFP Project #41)
- **Telido Station Offsite Water Main (Mission Ave.)** - \$924,000 (CFP Project #41)
- **Indiana Ave. Improvements** – End of Existing Pavement at Courtyard Project to East of Harvard - \$1,433,000 (CFP Project # 30 – Phase 1 2013)

Upon completion the projects above as well as Harvest Parkway (2012), over 100 acres of land would be ready for commercial development.

Exhibit A - Resolution 12-164 = \$5,884,000

Exhibit A - Resolution 12-164A = \$5,276,000

CERTIFICATION

I, the undersigned City Clerk of the City of Liberty Lake, of Spokane County, Washington, HEREBY CERTIFY that the foregoing Resolution is a full, true and correct copy of Resolution No. 12-164A duly adopted at a regular meeting of the City Council of said City, duly and regularly held at the regular meeting placed thereof on February 5, 2013 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: unanimous, 6-0.

AYES, and in favor thereof: Mayor Pro Tem Langford and Council Members: Kaminskas, Olander, Brickner, Beckett, and Kopelson

NAYS: None.

ABSENT: Council Member Dunne.

ASTAINED: None.

CITY OF LIBERTY LAKE



CITY CLERK