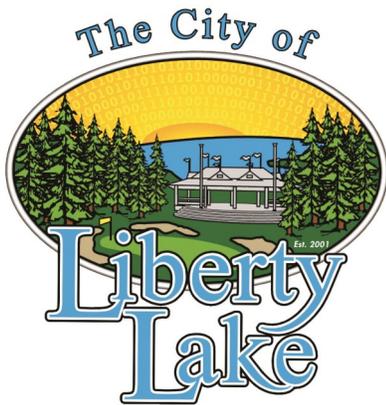


Fiscal Year 2016 Budget

Presented by Mayor Steve Peterson



Community



Service



EXPLORE
Possibilities

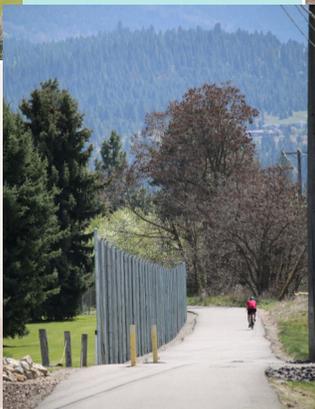


Development

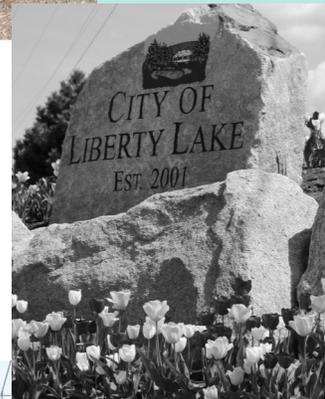


Quality of
Life

Environment



Growth



Vitality



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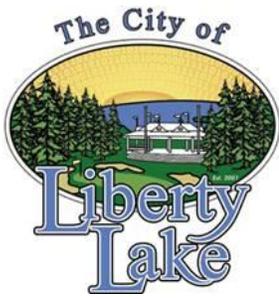
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CITY OF LIBERTY LAKE

Office of the Mayor

October 20, 2015

City Council and Residents of Liberty Lake:

I am proud to present the City of Liberty Lake's 2016 budget.

Working together with the City Council, it is extremely satisfying to reflect on the accomplishments of the last 4 years. We have improved our services and brought many community benefits to our residents. Our 2015 budget was right on target with the following:

- Revenues tracked ahead of projections
- Expenditures were within budget
- Debt was reduced
- Our capital project pipeline and funds are available in the future
- Our Town Square project formed a catalyst to a community center and pool.
- Our Library is growing exponentially and is financially secure in its structure.
- The Ball Fields were well received and strengthened our partnership with Central Valley School District as it grows with the inclusion of the new K-2 school at the site
- Improvements on Appleway Avenue were completed using state matching funds.

Our commitment to being a safe, clean and green community with excellent facilities and infrastructure has not wavered.

While our City is the 6th fastest growing in the State of Washington it is imperative that we be *ahead* of the power curve on transportation. In coming years, it will fall upon the City to provide more resources for construction than in the past. We must ensure all available opportunities for funding are brought forth to address our transportation needs. We will be working diligently with WSDOT to design and build a new lane at Harvard Road over the freeway and design Henry Road interchange in association with this change.

Looking forward, in 2016 our focus will be on the following:

- Rebuilding Liberty Lake Road and Country Vista intersection & signalization
- New signalization at Appleway intersection and Liberty Lake Road to improve traffic flow along with dedicated right turn lanes
- Road maintenance, under-grounding utilities and Community messaging
- Enhancing LIFT funding and identifying financing for long-term projects

The model of city accomplishment truly relies on citizen input and feedback. During 2015, we had the citizen advisory group on the Community Center and Pool and it proved to be very successful. In first quarter of 2016, we are developing an “Engage Liberty Lake” addition to our website which feeds upon the success we have had with previous surveys. We will continue using the library newsletter, social media and website subscribers’ database to communicate information on our projects to the citizens. The information gathered from these initiatives will identify the community input on our prioritization, elements and funding for these elements. We will develop community-messaging signs to communicate events and vital information to our residents as part of a robust “get the public actively involved” in the happenings of Liberty Lake!

The 2016 budget contains *conservative revenue* projections and *disciplined expenditures*. Some of the highlights in it include:

- Expanding our Parks Department as it acquires new responsibility with our list of completed capital projects and the decentralization of recreation programming services lead by our community partners who use our facilities
- Providing an increase of pedestrian crossing and speed controls
- Identifying work and benefit efficiencies to maximize cost savings
- Hiring an additional full -time maintenance worker and 3 seasonal workers
- Beginning the process of hiring a new police officer for 2017

Our 2016 budget revenue has grown with the inclusion of waste management contract dollars, a standard 1% growth in our property tax levy, valuation growth of our community and a corresponding increase in utility tax funds that are targeted at our road infrastructure. These funds will help sustain us in the future as we see our cost increase by approximately 2%.

Under our Capital Improvement Plan, we will invest an estimated \$2,812,000. Our Street projects will account for \$2,214,00 with the balance to Parks, Trailhead, Town Square and Signage. Approximately, a little over \$500,000 is yet to be determined but is expected as additional funding. This is consistent with our six year Capital Facilities Plan and builds on all of the progress we have made over these past four years.

I would like to thank the City Council for their efforts in working through the issues, opportunities, and challenges facing the city. I also would like to thank the city staff, who work hard every day to deliver outstanding service to this great city. I am honored to serve as your Mayor.

Today our Community has unity, leadership and a vision to provide a City of which citizens are proud and a place where businesses can grow and flourish. Our City of Liberty Lake remains desirable to all and continues to be known as “Spokane County’s Premier Address!”

Thanks for your support of our community’s budget,



Mayor Steve Peterson

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

Council's Priorities for 2016

1. TOWN SQUARE PROJECT – PHASE II

- Develop design concepts & cost estimates
- Identify a funding strategy
- Seek community input

2. BUSINESS SUPPORT & RECRUITMENT

- Develop wayfinding program to support local businesses
- Develop legislative agenda that supports business retention and growth in Liberty Lake
 - Work would include information regarding the cost of doing business

3. TRANSPORTATION PROJECTS

- Pedestrian / Community Safety
 - Work would include street lighting using LED technology
- Congestion Relief – Mission & Molter
 - This project will address increased traffic generated from the Meadowwood Technology Campus
- Appleway Upgrade, Phase II
 - This project will complete the 2015 project from Fairway Road to Hawkstone Loop
- Harvard Road Overpass
 - This project addresses congestion at the intersection at Appleway Avenue and Liberty Lake Road, adding a third lane funded by DOT
- Henry Road Interchange
 - Continue to develop design concepts to move this project forward, positioning ourselves for funding sooner than currently scheduled

4. PARKS & RECREATION

- Negotiate land transaction with Central Valley School District regarding the property north of the proposed K-2 school
 - Identify a scope, budget, and schedule for the multi-use field concept
- Orchard Park
 - Engage River District community in the development of the 10-acre Orchard Park that will encourage the development of the River District Area
- Recreation Program
 - “Right Size” our community events (Barefoot in the Park / Winter Fest) to maximize city resources while coordinating with community volunteers
- Identify options to improve access of the south side of the Spokane River to the Centennial Trail

5. MISCELLANEOUS INITIATIVES

- Public Art
- Fund an undergrounding utility program on an annual basis
- “Identity of Liberty Lake” discussion

City of Liberty Lake



Community Vision Statement

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

Mission Statement

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

City of Liberty Lake



Elected Officials

Steve Peterson
Cristella Kaminskas
Shane Brickner
Dan Dunne
Keith Kopelson
Odin Langford
Robert Moore
Hugh Severs

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

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

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

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

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

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

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

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

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

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

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

City of Liberty Lake Planning Commission:

Full Time Members - Voting

Stan Jochim (Community Resident) - **Commission Chair (2014 / 2015)**

Term Expiration: 12/31/2015

Jeff Sitton (City Resident) - **Commission Vice-Chair (2014 / 2015)**

Term Expiration: 12/31/2016

Gary W. Green (City Resident)

Term Expiration: 12/31/2015

Larry Laux (City Resident)

Term Expiration: 12/31/2017

Charles Matthews (City Resident)

Term Expiration: 12/31/2017

Jared Von Tobel (City Resident)

Term Expiration: 12/31/2015

VACANT

Term Expiration: 12/31/2014

Adjunct Member(s) - Non Voting

Karl Patchin (City Resident)

Term Expiration: 12/31/2016

Liberty Lake Library Board of Trustees:

Carol Johns

Term Expiration: 2015

Linda Dockrey

Term Expiration: 2016

Lu Embry

Term Expiration: 2017

Pat Lutzenberger

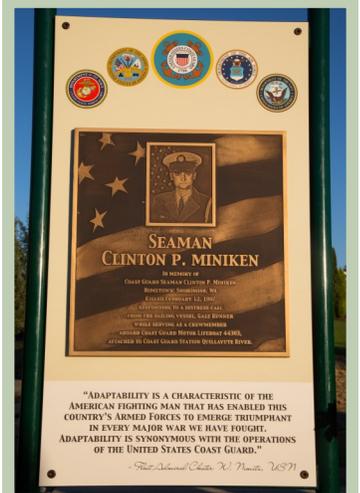
Term Expiration: 2018

Tricia Morgan

Term Expiration: 2019



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 2016, the City will use eighteen (18) separate funds. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Liberty Lake:

Governmental Fund Types

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

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Project Funds

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

Proprietary Fund Types

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

Enterprise Funds

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

Internal Service Fund

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

Basis of Accounting

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

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

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

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

Budgets and Budgetary Accounting

The City adopts annual appropriated budgets for the following funds:

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

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

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

Financial Policies

Adoption of Policies

The City Council adopted a comprehensive set of Financial Management Policies on June 18, 2002 and amended the Financial Management Policies on November 6, 2012. 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. 225
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2016 THROUGH DECEMBER 31, 2016, 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, 2016 and ending December 31, 2016.

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 22, 2015 and October 29, 2015 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 2016 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 2016 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 \$11,616,927 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 2016 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 2016 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 _____, 2015.

Mayor, Steve Peterson

ATTEST:

City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication: _____

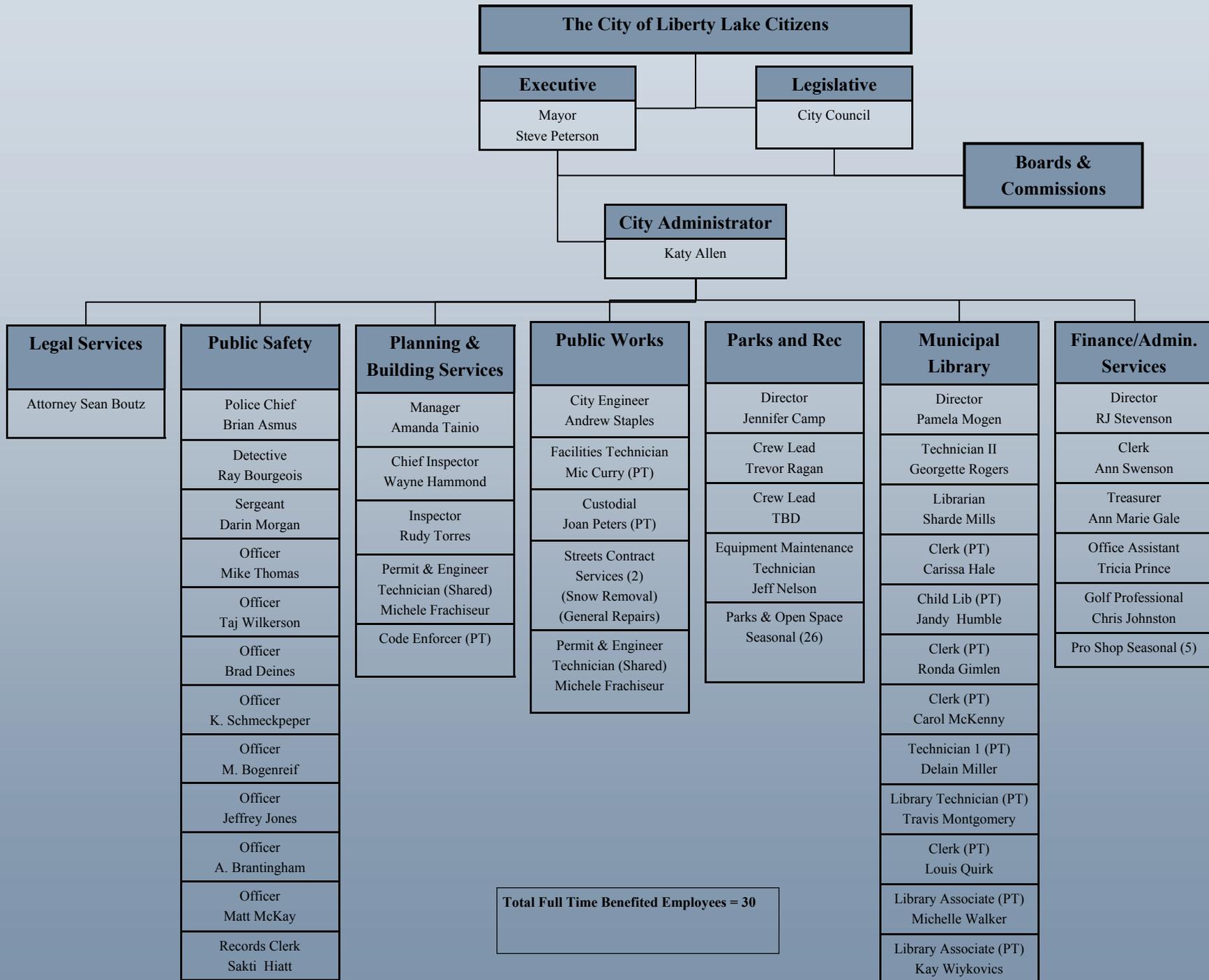
Effective Date: _____

**City of Liberty Lake
2016 Budget Summary By Fund**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	\$ 3,095,375	\$ 5,482,080	\$ 6,594,162	\$ 1,983,293
Street Fund	168,790	970,155	1,026,204	112,741
Tourism Promotion Fund	18,100	50,070	65,000	3,170
Tourism Promotion Area (TPA)	25,000	60,030	85,030	-
Restricted Reserve	1,228,100	3,500	100	1,231,500
LTGO Redemption Note (1.8)	-	168,113	168,113	-
City Land LTGO Bond Fund	-	161,521	161,521	-
Capital Projects Fund	200,000	200,500	100,000	300,500
Special Capital Projects Fund	340,000	200,500	-	540,500
Street Capital Projects Fund	362,105	2,442,500	2,382,000	422,605
Town square Capital Fund	-	-	-	-
Harvard Road Mitigation Fund	175,000	67,202	185,000	57,202
Library Capital Fund	21,853	14,570	-	36,423
Police Capital Fund	50	75	-	125
Stormwater Utility Fund	196,000	62,300	97,400	160,900
Aquifer Protection Fund	140,100	45,100	62,400	122,800
Golf Operations Fund	200,400	495,665	659,997	36,068
Unemployment Fund	-	30,000	30,000	-
	<u>\$ 6,170,873</u>	<u>\$ 10,453,881</u>	<u>\$ 11,616,927</u>	<u>\$ 5,007,827</u>

**CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2016**

JOB TITLE	Full Time (FT)		CURRENT RANGE	2016 PROPOSED CHANGES
	Part Time (PT)	# of Employees		
Total Full Time Employees = 30				
<u>Section 2. EXECUTIVE</u>				
City Administrator	FT	1	\$115,340 - \$129,891	
<u>Section 3. ADMIN & FINANCE</u>				
Finance Director	FT	1	\$84499-\$95160	
City Treasurer	FT	1	\$52751-\$59426	
City Clerk	FT	1	\$52751-\$59426	
Office Assistant	FT	1	\$35756-\$40248	
<u>Section 4. POLICE</u>				
Chief of Police	FT	1	\$87332-98389	
Police Records Clerk	FT	1	\$39117-\$44055	
Entry Level Officer	FT	1	\$43200-\$44950	
Lateral Officer 1-14	FT	7	\$56614-\$73224	
Police Sergeant	FT	1	\$73807-\$83117	
Police Detective	FT	1	\$76594-\$86249	
<u>Section 5. PARKS & RECREATION</u>				
Golf Professional	FT	1	\$50273-\$57138	
Parks & Recreation Director	FT	1	\$51022-\$58053	\$64,560-\$72,706
Crew Lead	FT	2	\$30314-\$34133	\$36,004 - \$40,539
Recreational Staff-Counselors	PT	NA	\$9.66 - \$10.88 per hour	
Recreational Staff - Lead	PT	NA	\$10.99 - \$12.37 per hour	
Park Maintenance Seasonal	PT	NA	\$9.66 - \$10.88 per hour	
Park Maintenance Seasonal - Experienced	PT	NA	\$10.99 - \$12.37 per hour	
Park Maintenance Specialized	PT	NA	\$13.13- \$14.78 per hour	
Park/Golf Maintenance - Foreman	PT	NA	\$15.08 - \$16.98 per hour	
Golf Specialized	PT	NA	\$13.13- \$14.78 per hour	
<u>Section 6. PLANNING & BUILDING SERVICES</u>				
Building Inspector	FT	1	\$46785-\$52707	
Chief Building Inspector	FT	1	\$58276-\$65624	
Planning & Building Services Manager	FT	1	\$63000-\$70948	
Permit Technician	FT	1	\$35401-\$39873	
<u>Section 7. LIBRARY</u>				
Director of Library Services	FT	1	\$64561-\$72706	
Librarian	FT	1	\$40643-\$45760	
Circulation Supervisor	FT	1	\$31723-\$35734	
Library Tech Specialist	PT	1	\$14.59-\$16.43 per hour	
Library Clerk	PT	5	\$12.08-\$13.61 per hour	
Library Technician I	PT	1	\$13.36-\$15.05 per hour	
Library Associate	PT	NA	\$16.50-\$18.58 per hour	
Library Page	PT	1	\$9.66 - \$10.88 per hour	
<u>Section 8. PUBLIC WORKS</u>				
City Engineer	FT	1	\$77876-\$87702	
Crew Supervisor/Equipment Maint Tech	FT	1	\$44573-\$50149	
<u>Section 9. FACILITIES</u>				
Custodian	PT	1	\$10.77 - \$12.13 per hour	
Facilities Technician / Foreman	PT	1	\$15.08 - \$16.98 per hour	



**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
RESOLUTION NO. 200**

**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, 2016 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 2016 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 8,975

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

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

WHEREAS, after due consideration of the proposed 2016 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. 2016 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 2015 amount of \$0.00 which is 0% for the year commencing January 1, 2016, 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 2016 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 2016 as calculated by multiplying the 2015 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 30th day of November, 2015

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**

	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed
001 General Fund				
310 Taxes	\$ 4,212,209	\$ 4,772,552	\$ 4,428,431	\$ 4,617,931
320 Licenses & Permits	571,831	597,866	451,000	458,000
330 Intergovernmental	146,077	159,115	156,880	195,479
340 Charges for Services	135,318	117,331	106,220	61,920
350 Fines and Forfeitures	60,237	49,970	55,650	55,650
360 Miscellaneous Revenue	24,099	41,791	26,410	24,550
380 Non-Revenue	66,140	65,326	85,900	68,550
390 Operational Transfers	-	35,123	-	-
Total of General Fund	\$ 5,215,911	\$ 5,839,074	\$ 5,310,491	\$ 5,482,080

	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed
All Other Funds				
110 Street Fund	\$ 818,840	\$ 996,575	\$ 954,155	\$ 970,155
115 Tourism Promotion Fund	48,259	50,931	53,100	50,070
117 Tourism Promotion Area (TPA)	54,226	58,950	50,019	60,030
120 Restricted Reserve	3,277	3,714	12,500	3,500
212 LTGO Redemption Note (1.8)	168,098	168,047	168,113	168,113
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
310 Capital Projects Fund	231,640	353,364	175,750	200,500
311 Special Capital Projects Fund	221,758	349,922	175,750	200,500
312 Street Capital Projects Fund	326,477	453,751	1,884,605	2,442,500
313 Townsquare Capital Fund	-	765,710	-	-
320 Harvard Road Mitigation Fund	720,080	60,280	67,302	67,202
330 Library Capital Fund	13,361	25,557	13,866	14,570
334 Police Capital Fund (Software)	206	99	50	75
410 Stormwater Utility Fund	61,960	62,734	62,250	62,300
411 Aquifer Protection Fund	120,091	48,110	40,100	45,100
420 Golf Operations Fund	514,342	556,453	492,170	495,665
501 Unemployment Fund	17,274	3,167	24,000	30,000
Total Revenues for All Other Funds	\$ 3,481,406	\$ 4,118,883	\$ 4,335,251	\$ 4,971,801

GRAND TOTAL FOR ALL FUNDS \$ 8,697,318 \$ 9,957,957 \$ 9,645,742 \$ 10,453,881

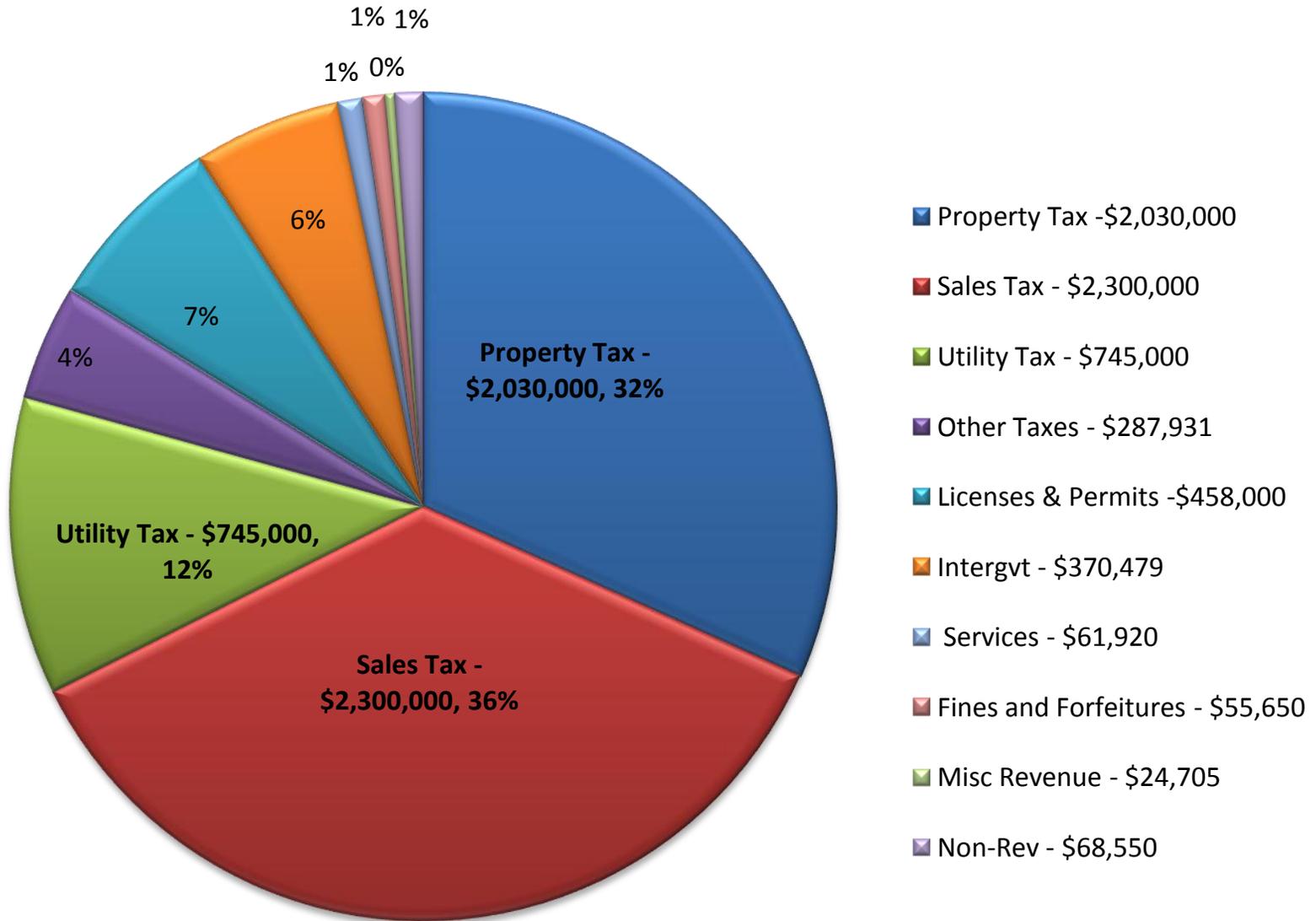
**City of Liberty Lake
Budget Summary by Expenditures**

	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed
001 General Fund				
511 Legislative	\$ 49,002	\$ 53,943	\$ 64,562	\$ 169,562
513 Executive	209,013	237,269	241,289	247,277
514 Finance	581,101	652,783	920,586	959,954
515 Legal	60,000	60,000	60,000	66,000
519 Central Services	987,529	1,186,015	925,915	841,639
521 Law Enforcement	1,799,598	1,816,073	1,943,309	2,092,934
558 Community Development	315,712	362,799	397,952	482,998
571 Recreation	142,903	154,182	182,069	35,500
572 Library	411,178	414,962	438,032	458,782
576 Parks	441,077	634,995	794,103	1,170,356
580 Non Expenditures	65,631	65,493	86,310	69,160
Total of General Fund	\$ 5,062,745	\$ 5,638,512	\$ 6,054,127	\$ 6,594,162

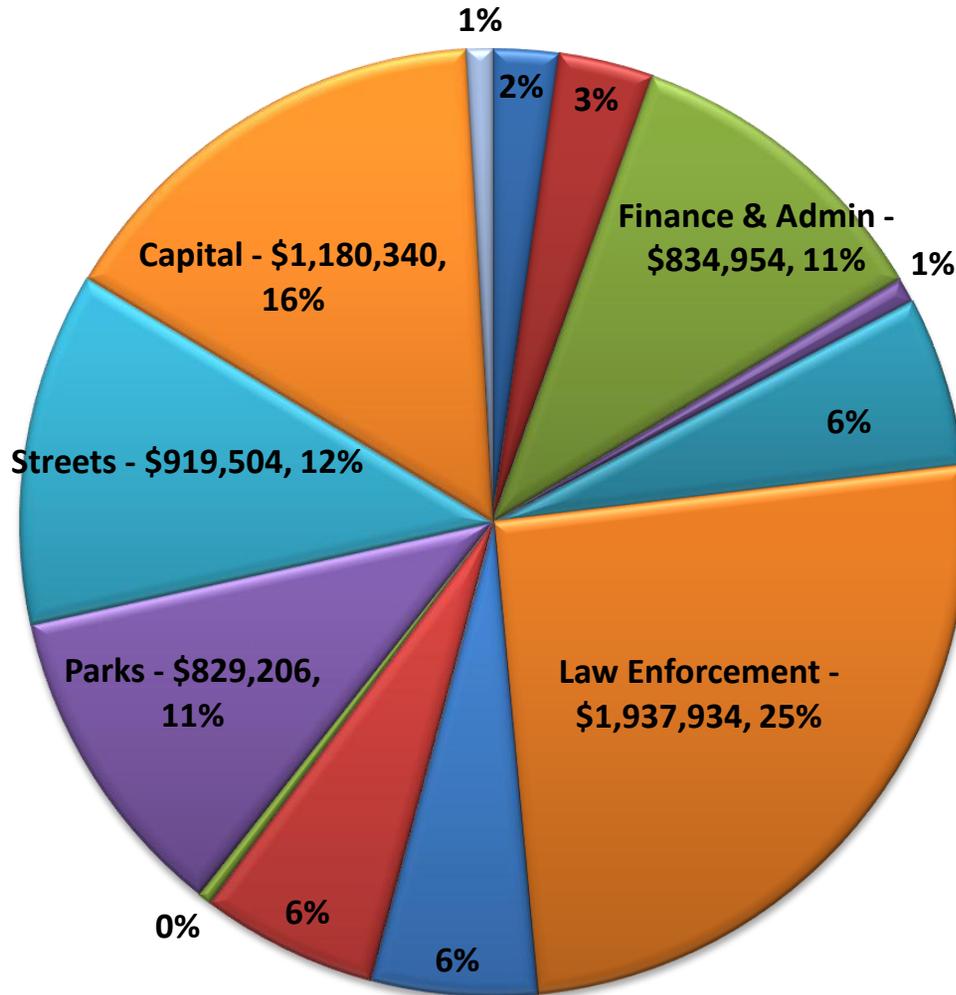
	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed
All Other Funds				
110 Street Fund	\$ 783,031	\$ 994,994	\$ 935,365	\$ 1,026,204
115 Tourism Promotion Fund	70,000	73,000	78,000	65,000
117 Tourism Promotion Area (TPA)	50,000	50,010	54,255	85,030
120 Restricted Reserve	280	-	100	100
212 LTGO Redemption Note (1.8)	168,098	168,047	168,113	168,113
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
310 Capital Projects Fund	67,813	879,986	257,000	100,000
311 Special Capital Projects Fund	70,594	618,444	304,490	-
312 Street Capital Projects Fund	725,297	101,619	2,370,000	2,382,000
313 Townsquare Capital Fund	-	765,710	-	-
320 Harvard Road Mitigation Fund	681,394	27,500	50,000	185,000
330 Library Capital Fund	37,376	54,862	30,200	-
334 Police Capital Fund (Software)	-	59,630	63,000	-
410 Stormwater Utility Fund	31,485	59,901	92,000	97,400
411 Aquifer Protection Fund	-	31,000	60,000	62,400
420 Golf Operations Fund	434,712	617,936	490,486	659,997
501 Unemployment Fund	17,274	3,167	24,000	30,000
Total Expenditures for All Other Funds	\$ 3,298,873	\$ 4,667,326	\$ 5,138,530	\$ 5,022,765

GRAND TOTAL FOR ALL FUNDS \$ 8,361,618 \$ 10,305,839 \$ 11,192,657 \$ 11,616,927

2016 Proposed Operating Revenue \$6,402,235

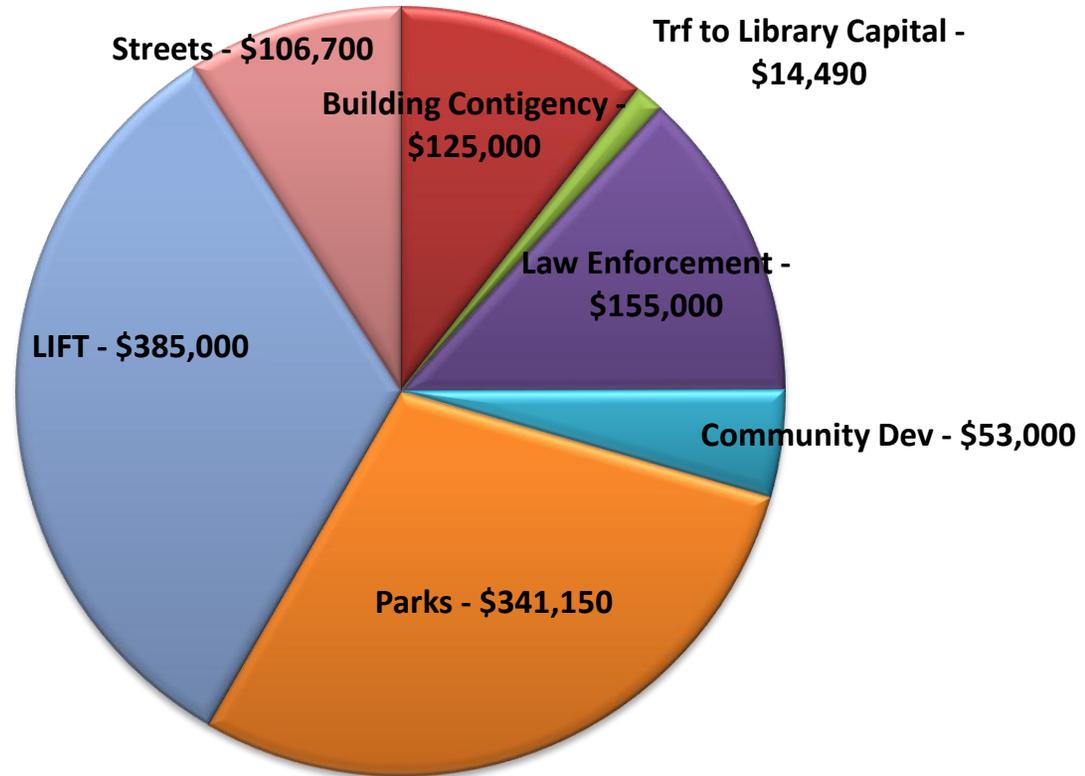


2016 General/Streets Proposed Expenditures \$7,620,366



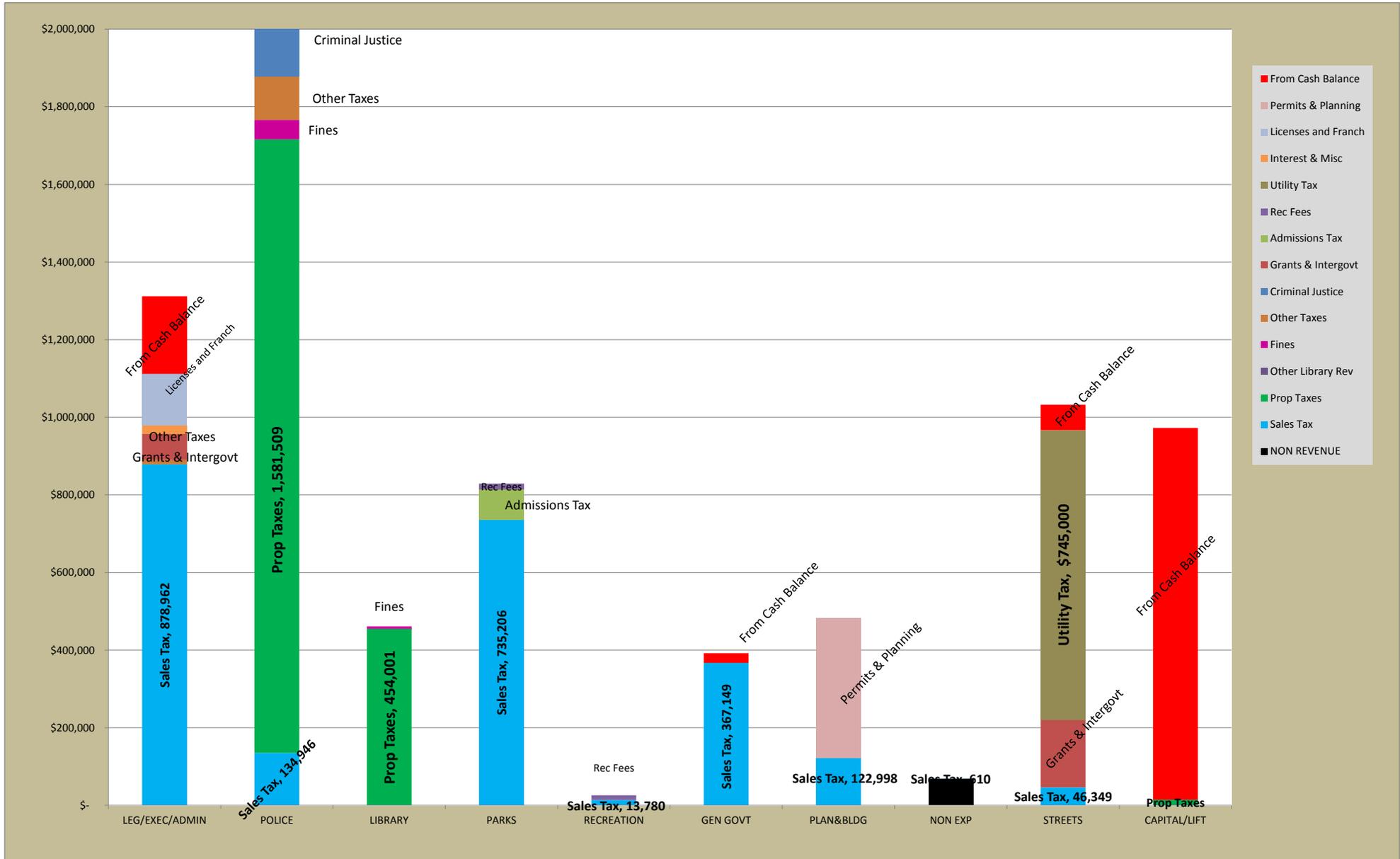
- Legislative - \$169,562
- Executive - \$247,277
- Finance & Admin - \$834,954
- Legal - \$66,000
- Central Services - \$442,149
- Law Enforcement - \$1,937,934
- Community Dev - \$429,998
- Library - \$458,782
- Recreation - \$35,500
- Parks - \$829,206
- Streets - \$919,504
- Capital - \$1,180,340
- Non Expenditures - \$69,160

2016 General Fund Capital Breakdown \$1,180,340



General Fund Expenditures by Revenue Source for 2016 Budget

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



General Fund

**Legislative
General Fund 001**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 21,000.00	\$ 33,200.00	\$ 33,600.00	\$ 33,600.00	0%
Benefits	1,796.28	2,722.52	2,762.00	2,762.00	0%
Supplies	2,116.32	1,728.02	2,000.00	2,000.00	0%
Services & Charges	12,493.44	7,406.27	15,200.00	115,200.00	658%
Intergovernmental	10,897.04	8,886.32	11,000.00	16,000.00	45%
Capital Outlay	698.83	-	-	-	
Legislative Total	\$ 49,002	\$ 53,943	\$ 64,562	\$ 169,562	- 163%

Legislative costs are expenditures associated with City Council activities.

Notes

Services and Charges \$100K for Community Messaging. \$8K for AWC Membership Dues

Intergovernmental Includes election cost for Bond Measure in 2016 for Town Center

CITY OF LIBERTY LAKE
DEPARTMENT: LEGISLATIVE
FUND: General Fund
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
511 60 10 00	Legislative-Salaries & Wages	21,000.00	33,200.00	33,600.00	33,600.00	
511 60 20 01	Legislative-Social Security & Medicare	1,606.44	2,539.80	2,571.00	2,571.00	
511 60 23 00	Labor & Industries	-	-	-	-	
511 60 23 02	Legislative-Labor & Industries	189.84	182.72	191.00	191.00	
511 60 31 00	Legislative-Office & Operating Supplies	2,116.32	1,728.02	2,000.00	2,000.00	
511 30 41 00	Legal Notices	4,710.07	5,108.90	4,700.00	4,700.00	
511 40 49 00	Registration	-	-	-	-	
511 60 41 00	Legislative - Professional Services	646.75	597.37	-	100,000.00	Community Signing
511 60 43 00	Legislative Travel-Lodging,Meals,Mileage	776.81	-	2,500.00	2,500.00	
511 60 48 00	Legislative - Outside Labor/Materials	172.81	-	-	-	
511 60 49 00	Legislative-Dues,Subscriptions,Mbrsh	6,187.00	1,700.00	8,000.00	8,000.00	Includes AWC membership
511 60 51 00	Election Costs	10,897.04	8,886.32	11,000.00	16,000.00	Increase includes Bond Measure in 2016
594 11 64 00	Furniture,Computers&Equip	698.83	-	-	-	
Total		49,001.91	53,943.13	64,562.00	169,562.00	

**Executive
General Fund 001**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 129,000	\$ 135,000	\$ 137,400	\$ 142,345	4%
Benefits	35,331	35,638	36,684	37,727	3%
Supplies	3,558	1,510	3,000	3,000	0%
Services & Charges	40,473	65,121	63,705	63,705	0%
Capital Outlay	652	-	500	500	0%
Executive Total	\$ 209,013	\$ 237,269	\$ 241,289	\$ 247,277	2%

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

Notes

Services and Charges Includes economic development services thru GSI and Valley Chamber

CITY OF LIBERTY LAKE
DEPARTMENT: EXECUTIVE
FUND: General Fund
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
513 10 10 01	Mayor-Salaries & Wages	9,000.00	15,000.00	15,000.00	15,000.00	
513 10 10 02	City Administrator-Salaries & Wages	120,000.00	120,000.00	122,400.00	127,345.00	
513 10 20 01	Executive-Social Security & Medicare	2,409.13	2,868.10	2,923.00	2,995.00	
513 10 21 05	City Administrator Retirement	15,300.00	15,300.00	15,606.00	16,237.00	
513 10 22 04	City Administrator Medical/Life/LTD	16,315.68	16,315.76	16,823.00	17,284.00	
513 10 23 02	Executive-Labor & Industries	505.73	353.94	532.00	411.00	
513 10 28 00	HRA VEBA-City Administrator	800.00	800.00	800.00	800.00	
513 10 31 00	Executive-Office & Operating Supplies	1,859.17	1,230.73	2,000.00	2,000.00	
513 10 31 01	Executive-Event & Meeting Expenses	1,698.89	279.48	1,000.00	1,000.00	
513 10 32 00	Fuel Consumed	-	-	-	-	
513 10 41 00	Executive-Professional Services	8,303.64	21,919.55	20,000.00	20,000.00	
513 10 42 00	Executive - Communications	600.00	1,150.00	1,200.00	1,200.00	
513 10 43 00	Executive Travel-Lodging,Meals,Mileage	6,733.44	6,035.76	5,655.00	5,655.00	
513 10 44 00	Executive - Advertising	-	-	-	-	
513 10 49 00	Dues,Subscriptions,Mbrships	8,340.50	8,415.58	6,850.00	6,850.00	
513 40 49 00	Registration Fees	-	-	-	-	
558 70 41 00	Econ. Dev. - Advertising	1,000.00	-	1,500.00	1,500.00	
558 70 49 00	Econ. Dev. - Dues/memberships	15,495.00	27,600.00	28,500.00	28,500.00	\$20K for GSI membership and economic development. \$7500 for Valley Chamber. \$1000 for addt support, promotion.
594 13 62 00	Capital Expenditures - Buildings & Structure	-	-	-	-	
594 13 64 00	Executive-Furniture,Computers&Equip	652.18	-	500.00	500.00	
Total		209,013.36	237,268.90	241,289.00	247,277.00	

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 253,475	\$ 272,558	\$ 306,970	\$ 281,748	-8%
Benefits	117,710	113,627	145,316	127,106	-13%
Supplies	11,828	11,657	16,500	13,100	-21%
Services & Charges	183,955	167,660	302,800	406,000	34%
Capital Outlay	14,134	87,281	149,000	132,000	-11%
Administrative Services Total	\$ 581,101	\$ 652,783	\$ 920,586	\$ 959,954	4%

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

Notes

Services and Charges

\$125K for Town Square Park Design.
\$125K for General Liability Insurance (CIAW).

Capital Outlay

Includes \$125K for Building and Equipment Contingency

CITY OF LIBERTY LAKE
DEPARTMENT: FINANCE AND ADMINISTRATIVE SERVICES, CENTRAL SERVICES
FUND: General Fund
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
514 22 10 00	Treasurer	53,469.00	55,128.74	55,994.00	58,261.00	
514 22 10 01	Treasurer Overtime	124.90	-	100.00	100.00	
514 23 10 06	Salaries & Wages-Administrative Services	173,463.30	183,974.08	221,916.00	190,217.00	
514 23 10 09	Overtime	150.72	180.54	100.00	100.00	
518 30 10 00	Salaries & Wages-Janitorial/Building Services	26,267.38	33,274.62	28,860.00	33,070.00	Includes technical specialist 4 hours/week
518 30 10 01	Overtime-Janitorial/Building Services	-	-	-	-	
514 22 20 01	Treasurer -Medicare	752.60	774.78	814.00	847.00	
514 22 21 05	Retirement-Treasurer	6,828.43	7,028.92	7,152.00	7,441.00	
514 22 22 04	Medical/Life/LTD Treasurer	15,882.04	15,925.49	16,407.00	16,847.00	
514 22 23 02	Labor & Industries Treasurer	258.19	255.68	314.00	243.00	
514 22 28 05	HRA VEBA Treasurer	800.00	800.00	800.00	800.00	
514 23 20 01	Medicare-Administrative Services	2,486.95	2,647.61	3,220.00	2,760.00	
514 23 21 05	Retirement	22,130.38	23,454.20	28,307.00	24,266.00	
514 23 22 04	Medical/Life/LTD-Administrative Services	58,789.81	51,452.72	76,596.00	62,716.00	
514 23 23 02	Labor & Industries-Administrative Services	788.74	811.14	1,256.00	727.00	
514 23 28 06	HRA VEBA	2,600.01	2,400.00	3,200.00	2,400.00	
518 30 20 01	Social Security & Medicare-Janitorial/Building Serv	2,009.42	2,545.50	2,208.00	2,530.00	
518 30 21 05	Retirement-Janitorial/Building Services	2,164.30	3,064.56	2,946.00	3,708.00	
518 30 23 02	Labor & Industries-Janitorial/Building Services	2,218.86	2,466.09	2,096.00	1,821.00	
514 23 31 00	Administrative Services-Office & Operating Supplies	5,690.06	3,153.99	8,500.00	5,000.00	
514 23 32 00	Administrative Services-Fuel Consumed	-	240.71	-	100.00	
514 23 35 00	Administrative Services-Small Tools & Minor Equipm	-	-	500.00	500.00	
517 90 31 00	Wellness Program-Supplies	373.61	941.61	1,000.00	1,000.00	
518 30 31 00	Centralized Services-Office & Operating Supplies	5,764.02	7,320.80	6,500.00	6,500.00	
514 23 41 00	Administrative Services-Professional Services	17,561.42	38,128.33	30,200.00	55,000.00	BIAS,CIVICPLUS,USBANK,XEROX, and SAO audit for 2014-2015.
514 23 42 00	Administrative Services-Telephone,Internet,Postage	14,795.76	30,913.11	21,500.00	3,000.00	Postage
514 23 43 00	Administrative Services Travel-Lodging,Meals,Milea	2,972.43	3,707.98	3,700.00	3,000.00	WFOA in Spokane
514 23 44 00	External Taxes-Inland Empire Passes	3.83	2.78	-	-	
514 23 45 00	Postage Machine Meter Rental	782.64	782.64	800.00	800.00	
514 23 48 00	Administrative Services-Outside Labor & Materials	-	137.49	-	-	
514 23 49 01	Administrative Services-Dues,Subscriptions,Mbrshp	3,275.00	3,479.40	2,700.00	3,000.00	WFOA,WMCA,other conferences
517 90 41 00	Wellness Program-Professional Service	-	59.95	400.00	500.00	
518 30 41 00	Central Services-Professional Services	4,122.89	2,473.71	3,500.00	3,500.00	
518 30 41 01	Central Services - Aquatic Ctr,Trailhead Facility,City	-	-	60,000.00	125,000.00	2016 Design Phase (Continued from 2015)
518 30 42 00	Central Services - Communications	-	3,242.50	-	18,000.00	Ptera phone/internet
518 30 46 00	Central Services-Insurance	96,132.21	35,554.45	116,000.00	125,000.00	CIAW general liability
518 30 47 00	Central Services-Utility Services	22,420.88	21,186.48	23,000.00	23,000.00	Water,sewer,gas,electric
518 30 48 00	Central Services-Outside Labor & Materials	-	579.70	6,000.00	6,200.00	Includes Escape maintenance
518 80 41 00	Information Technology Services	21,887.88	27,140.03	35,000.00	40,000.00	HiTechnique
571 00 48 82	Contingency-Shuttle	-	271.75	-	-	
594 14 64 00	Finance-Furniture,Computers&Equip	14,133.67	2,353.44	2,000.00	2,000.00	
594 18 61 00	Capital Expenditures - Fiber Installation	-	43,727.78	-	-	
594 18 62 00	Central Services - Buildings & Structures	-	5,652.40	125,000.00	125,000.00	Building contingency
594 18 64 00	Central Services-Furniture,Computers&Equip	-	26,640.79	22,000.00	5,000.00	New computer for multiple department use. Replaces an old laptop
594 72 62 82	Contingency-Buildings & Structures	-	8,906.44	-	-	
514 23 90 00	Unemployment Claims-Administrative Services	-	-	-	-	
		581,101.33	652,782.93	920,586.00	959,954.00	

Legal Services
General Fund 001

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Services & Charges	\$ 60,000	\$ 60,000	\$ 60,000	\$ 66,000	10%
Legal Services Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 66,000	10%

Notes

The City contracts for its Legal Services. Proposed contract increase is \$66,000 a year.

**General Government Services
General Fund 001**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Animal Services	\$ 11,616	\$ 9,706	\$ 9,703	\$ 9,703	0%
Public Health - Project Access	7,500	1,500	1,500	1,500	0%
Public Health Services	-	-	10,000	10,000	0%
Spokane Regional Clean Air Agency	13,711	14,057	14,312	14,312	0%
Alcoholism Treatment	1,875	1,320	2,000	2,000	0%
Interfund Loan Disbursements	610,000	-	-	-	#DIV/0!
Non-expenditures-State remittances	65,631	65,493	86,310	69,160	-20%
Transfer for Debt Service Payments	329,617	329,567	329,634	329,634	0%
Intergovernmental agreements	-	530,000	445,000	385,000	-13%
Transfer to Capital and other Operation Fund	13,210	299,865	113,766	89,490	-21%
General Government Services Total	\$ 1,053,160	\$ 1,251,507	\$ 1,012,225	\$ 910,799	-10%

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

Notes

Intergovernmental agreements

Projected LIFT Match for 2016.

Non-expenditures-State remittances

Non-Expenditures are transactions that pass thru the City and onto the State such as the State's portion of sales tax and traffic

Transfer to Capital and other Operation Funds

\$50K transfer for Pedestrian Safety projects. \$25K for Underground Utility Program. \$14K transfer to Library Capital.

CITY OF LIBERTY LAKE
DEPARTMENT: GENERAL GOVERNMENT
FUND: General Fund
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
554 30 41 00	Animal Services	11,616.00	9,705.80	9,703.00	9,703.00	
562 00 41 00	Public Health - Project Access	7,500.00	1,500.00	1,500.00	1,500.00	
553 70 51 00	Spokane Regional Clean Air Agency	13,711.00	14,057.00	14,312.00	14,312.00	
558 70 41 02	Spokane River Distr Redevelopment Area	-	530,000.00	445,000.00	385,000.00	LIFT Match from General Fund
562 00 41 01	Public Health Services- Professional Services	-	-	10,000.00	10,000.00	
566 10 51 00	Alcoholism Treatment	1,874.85	1,319.50	2,000.00	2,000.00	
581 10 00 00	Interfund Loan Disbursements - Other Costs Alloc	610,000.00	-	-	-	
586 00 00 02	State Bld Code Surcharge Remit	-	981.00	800.00	-	
586 00 44 01	State/Local Use Tax Remittal	13.44	1,059.31	3,000.00	3,000.00	
586 00 44 02	State Bld Code Surcharge Remit	1,140.00	-	-	1,000.00	
586 83 00 00	JIS Trauma / Crime Vic	2,396.50	1,687.35	3,300.00	2,300.00	
586 83 00 01	Auto Theft Prevention	4,655.27	3,280.41	6,200.00	5,000.00	
586 83 00 02	Traumatic Brain Injury	449.60	270.30	600.00	400.00	
586 88 00 00	Public Safety Ed Acct	403.33	448.68	450.00	500.00	
586 89 00 00	State Remittance - Highway Safety	137.06	327.89	200.00	300.00	
586 89 00 01	State Remittance - Death Investigation	86.33	206.60	300.00	300.00	
586 89 09 00	State Remittance - State Patrol Highway	490.41	1,172.10	1,500.00	1,500.00	
586 91 00 00	Traffic Fines - State	27,763.69	22,844.74	35,500.00	30,000.00	
586 92 00 00	State Of WA PSEA 30%	15,277.50	12,747.55	19,000.00	15,000.00	
586 96 00 00	Lab/bld Breath Test	502.00	206.97	1,000.00	500.00	
586 97 00 00	Judicial Information System	8,121.57	5,684.38	12,000.00	7,000.00	
586 99 00 00	School Zone Safety	135.03	43.66	200.00	100.00	
589 00 00 01	Professional Svc Reimbursed	2,991.72	9,565.00	2,000.00	2,000.00	
589 00 00 02	Other Non-Expenditures - Background Checks	30.00	-	60.00	60.00	
589 00 00 05	Professional Services-Notice Signs	130.44	544.59	-	-	
589 00 00 06	Professional Services-Legal Ads,Postage,Etc.	579.68	3,934.31	-	-	
589 00 00 03	Inland Empire Pass Fees Remit	316.00	247.00	200.00	200.00	
589 00 00 04	Non-Expenditures	11.50	240.74	-	-	
597 19 00 00	Debt Svc Transf G.C. Mo.	168,097.51	168,047.39	168,113.00	168,113.00	
597 19 00 01	Debt Svc Trans - Golf Course	-	-	-	-	
597 19 00 02	Debt Svc Trans - Land LTGO Bond	161,519.80	161,519.80	161,521.00	161,521.00	
597 42 00 00	OP Trans To Streets	-	100,000.00	100,000.00	50,000.00	Transfer to Streets for Pedestrian Safety
597 44 00 00	OP Trans To Underground Utility Program	-	-	-	25,000.00	Underground Utility Program
597 72 00 01	OP Trans To LLML Capital	13,210.00	25,487.00	13,766.00	14,490.00	
597 79 00 00	Operating Transfers-Out - Fund 313 Town Square	-	174,378.29	-	-	
Total		1,053,160.23	1,251,507.35	1,012,225.00	910,799.00	

**Police Department
General Fund 001**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 827,911	\$ 834,360	\$ 875,065	\$ 907,794	4%
Benefits	359,627	359,282	400,594	407,640	2%
Supplies	68,337	65,521	74,000	74,000	0%
Services & Charges	103,561	95,550	125,650	131,500	5%
Court Services	204,553	151,857	180,000	180,000	0%
Sheriff (EMS Agreement)	78,739	107,815	84,000	140,000	67%
Spokane County - Jail	46,236	69,573	67,000	95,000	42%
Capital Outlay	101,170	132,115	137,000	157,000	15%
Debt Service	9,463	-	-	-	#DIV/0!
Police Department Total	\$ 1,799,598	\$ 1,816,073	\$ 1,943,309	\$ 2,092,934	8%

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

Capital Outlay New Police Vehicles, Taser replacements, MCT's, and shooting simulation.

CITY OF LIBERTY LAKE
DEPARTMENT: POLICE
FUND: General Fund
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
521 10 10 00	Salaries & Wages-Police Records Clerk	42,956.42	40,258.83	40,685.00	42,328.00	
521 10 10 01	Overtime-Police Records Clerk	446.89	733.64	1,000.00	1,000.00	
521 22 10 11	Salaries & Wages-LLPD	745,348.94	759,753.76	786,674.00	817,760.00	Per CBA
521 22 10 12	Police Overtime	37,226.19	30,976.31	46,706.00	46,706.00	
521 22 10 14	Grant OT Alcohol Impaired Driving Countermeasu	1,932.42	1,512.40	-	-	
521 22 10 15	Grant OT Nat'l Priority Safety Programs	-	1,124.64	-	-	
521 10 20 01	Medicare-Police Records Clerk	607.00	569.94	605.00	629.00	
521 10 21 05	Retirement-Police Records Clerk	5,518.06	5,200.58	5,315.00	5,525.00	
521 10 22 04	Medical/Life/LTD-Police Records Clerk	14,390.48	15,682.26	16,157.00	16,701.00	
521 10 23 02	Labor & Industries-Police Records Clerk	300.99	269.16	317.00	245.00	
521 10 28 00	HRA VEBA-Police Records Clerk	1,466.67	800.00	800.00	800.00	
521 22 20 01	Law Enforcement-Medicare	11,227.53	11,277.84	12,084.00	12,535.00	
521 22 21 05	Law Enforcement-Retirement	78,938.37	79,713.99	81,476.00	84,698.00	
521 22 22 04	Law Enforcement-Medical/Life/LTD	209,939.19	206,324.85	237,560.00	241,926.00	
521 22 23 02	Law Enforcement-Labor & Industries	18,759.62	20,187.46	24,480.00	20,081.00	
521 22 26 11	Uniforms-Duty & Reserv	10,479.06	10,855.59	13,000.00	15,700.00	
521 22 28 09	HRA VEBA-Law Enforcement	8,000.00	8,400.00	8,800.00	8,800.00	
521 10 31 00	Law Enforcement-Office & Operating Supplies	10,433.24	12,587.80	12,000.00	12,000.00	
521 10 32 00	Law Enforcement-Fuel Consumed	45,518.92	41,058.60	50,000.00	50,000.00	based on '15 fuel consumption/gas prices
521 10 35 00	Law Enforcement-Small Tools & Minor Equipment	9,942.81	9,510.80	10,000.00	10,000.00	
521 50 31 00	Law Enforcement - Bldg. Office & Operating Supp	2,442.20	2,363.85	2,000.00	2,000.00	
521 10 41 00	Law Enforcement-Professional Services	16,866.28	11,117.19	11,000.00	25,000.00	Increase based on anticipated atty fees for CBA negotiations
521 10 42 00	Law Enforcement-Telephone,Internet,Postage	17,701.62	28,599.26	26,000.00	26,000.00	
521 10 43 00	Law Enforcement Travel-Lodging,Meals,Mileage	5,696.28	5,622.03	5,000.00	5,000.00	
521 10 46 00	Law Enforcement - Insurance	14,781.24	3,650.88	18,150.00	20,000.00	Based on est. 10% increase
521 10 48 00	Vehicle Maintenance	23,862.06	20,192.93	20,000.00	20,000.00	
521 10 49 00	Law Enforcement-Dues,Subscriptions,Mbrships	5,528.55	6,317.05	20,000.00	10,000.00	Reduce-no entry level officer hire (academy costs)
521 40 49 00	Registration Fees	500.00	-	-	-	
521 50 41 00	Law Enforcement Building-Professional Services	1,786.51	1,204.82	1,500.00	1,500.00	
521 50 47 00	Law Enforcement - Utility Services	16,487.51	18,027.81	20,000.00	20,000.00	
521 50 48 00	Law Enforcement - Building Maintenance	350.50	817.70	4,000.00	4,000.00	
512 50 51 00	Court Services	204,553.39	151,857.26	180,000.00	180,000.00	
519 70 51 00	Sheriff (EMS Agreement)	78,739.32	107,815.24	84,000.00	140,000.00	
519 70 51 01	Spokane County - Jail	46,236.00	69,572.88	67,000.00	95,000.00	
594 21 64 02	Law Enforcement-Furniture,Computers&Equip	99,170.16	129,715.17	135,000.00	155,000.00	Replace 1 patrol car per vrp,new vehicle for new lateral officer,replace tasers,MCTs,shooting sim
594 21 64 03	Grant WASPC Radar/Antenna	2,000.00	2,400.00	2,000.00	2,000.00	
591 21 75 00	Lease Purchase-Police Car	8,931.87	-	-	-	
592 21 81 00	Lease Purchase Interest-Police Car	531.48	-	-	-	
Total		1799597.77	1816072.52	1943309.00	2092934.00	

Planning & Building Services
General Fund 001

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 209,925	\$ 220,906	\$ 225,583	\$ 248,445	10%
Benefits	79,985	99,284	102,669	117,333	14%
Supplies	8,253	9,660	9,250	13,250	43%
Services & Charges	14,521	31,290	27,450	50,970	86%
Capital Outlay	3,028	1,659	33,000	53,000	61%
Planning & Building Services Total	\$ 315,712	\$ 362,799	\$ 397,952	\$ 482,998	21%

Notes

Salaries & Wages

Includes hours for code enforcement.

Services & Charges

Includes \$33,000 for GMA periodic review and update-City Development Regulations

Capital Outlay

\$30,000 vehicle to replace Green Explorer (transmission issues);\$20,000 new permit software w/mobile&online capabilities

CITY OF LIBERTY LAKE
DEPARTMENT: BUILDING AND PLANNING
FUND: General Fund
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
524 60 10 00	Protective Inspections - Salaries & Wages	-	2,512.29	6,315.00	16,000.00	
558 50 10 00	Salaries & Wages-Building Permits/Plan Reviews	145,678.16	148,506.44	152,922.00	154,128.00	Permit Technician Step 3, Building Inspector Step 6, Chief Building Inspector Step 7
558 50 10 01	Overtime-Building Permits/Plan Reviews	34.76	120.69	800.00	800.00	
524 60 20 01	Protective Inspections - Social Security & Medicare	-	192.19	484.00	1,224.00	
524 60 21 05	Protective Inspections - Retirement	-	231.38	645.00	-	
558 50 23 02	Labor & Industries-Building Permits/Plan Reviews	4,127.50	3,983.45	4,506.00	3,553.00	
558 50 28 00	HRA VEBA-Building Permits/Plan Reviews	1,600.00	2,400.00	2,400.00	2,400.00	
558 60 20 01	Medicare-Planning	1,021.11	1,317.47	951.00	1,785.00	
558 60 21 05	Retirement-Planning	7,928.78	8,208.26	8,358.00	8,525.00	
558 60 22 04	Medical/Life/LTD-Planning	15,952.20	15,982.94	16,468.00	21,401.00	
558 60 23 02	Labor & Industries-Planning	290.45	296.06	314.00	364.00	
558 50 31 00	CP&ED-Office & Operating Supplies	5,524.03	7,039.05	6,000.00	10,000.00	\$4000 for 2015 I-CODES
558 50 32 00	CP&ED-Fuel Consumed	2,669.41	2,386.38	3,000.00	3,000.00	
558 50 35 00	CP&ED-Small Tools & Minor Equipment	59.59	234.42	250.00	250.00	
524 60 42 00	Protective Inspections - Telephone,Internet,Postage	-	45.92	-	200.00	
558 50 41 00	CP&ED-Professional Services	674.54	26,531.67	20,000.00	43,000.00	Includes \$33,000 for GMA Periodic Review and update - City Development Regulations
558 50 42 00	CP&ED-Telephone,Internet,Postage	525.63	402.18	600.00	800.00	
558 50 43 00	CP&ED Travel-Lodging,Meals,Mileage	1,777.46	1,081.94	2,250.00	2,250.00	
558 50 48 00	CP&ED-Outside Labor & Materials	1,222.74	1,519.55	1,500.00	1,500.00	
558 50 49 00	CP&ED-Dues,Subscriptions,Mbrships	1,649.00	1,473.34	2,000.00	2,000.00	
558 60 41 00	Unemployment Claims-Planning	8,456.00	-	500.00	500.00	
558 60 42 00	Communications-Planning	215.78	235.42	600.00	720.00	
594 58 64 00	CP&ED-Furniture,Computers&Equip	3,028.31	1,658.72	33,000.00	53,000.00	\$30,000 Vehicle to replace Green Explorer (transmission);\$20,000 new permit software w/mobile&online capabilities
Total		315712.34	362798.67	397952.00	482998.00	

Recreation
General Fund 001

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 74,454	\$ 78,461	\$ 86,251	\$ -	-100%
Benefits	33,014	33,510	33,298	-	-100%
Supplies	15,250	12,059	17,100	-	-100%
Services & Charges	18,790	28,534	43,420	33,500	-23%
Capital Outlay	1,395	1,617	2,000	2,000	0%
Recreation Total	\$ 142,903	\$ 154,182	\$ 182,069	\$ 35,500	-81%

Notes

In 2016, City is combining Parks and Recreation under one department

Services & Charges

\$24,500 for Fireworks show and Liberty Lake Days. \$6K for software and bank services.

CITY OF LIBERTY LAKE
DEPARTMENT: RECREATION
FUND: General Fund
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
571 00 10 00	Salaries & Wages-Recreation	73,789.51	78,408.68	85,751.00	-	
571 00 10 01	Rec-Overtime	664.83	52.64	500.00	-	
571 00 20 00	Social Security/Medicare	-	-	-	-	
571 00 20 01	Rec-Social Security & Medicare	2,564.48	2,778.01	3,342.00	-	
571 00 21 00	Retirement	-	-	-	-	
571 00 21 05	Rec-Retirement	6,523.64	6,911.04	6,698.00	-	
571 00 22 00	Rec Coord Medical/Life/LTD	-	-	-	-	
571 00 22 04	Rec Coord Medical/Life/LTD	19,990.32	20,045.56	20,644.00	-	
571 00 23 00	Labor & Industries	-	-	-	-	
571 00 23 02	Rec-Labor & Industries	3,135.20	2,975.72	1,814.00	-	
571 00 28 00	HRA VEBA	800.00	800.00	800.00	-	
571 00 31 00	Rec-Office/Operating Supplies	2,078.43	1,698.56	1,500.00	-	
571 00 31 01	CHILL Office/Operating Supplies	7,763.18	4,183.21	5,000.00	-	
571 00 31 02	Liberty Lake Youth Commission	537.73	416.04	1,500.00	-	
571 00 31 04	Special Events Office/Operating Supplies	-	-	5,700.00	-	
571 00 32 00	Participant Recreation - Fuel Consumed	635.06	710.11	1,900.00	-	
573 90 31 00	Special Events Office/Operating Supplies	4,104.61	4,714.69	-	-	
573 90 32 00	Spectator And Community Events - Fuel Consumed	131.34	-	-	-	
571 00 41 00	Rec-Professional Services	2,227.00	8,112.34	5,745.00	6,000.00	Reservation Software - Peak. Bank Fees for Credit Cards.
571 00 41 01	Children's Programming	11,699.50	14,055.99	12,000.00	-	
571 00 41 02	Adult Programming	-	-	5,000.00	-	
571 00 41 03	Senior Programming	1,270.66	-	1,000.00	-	
571 00 41 04	Rec Shuttle - Professional Services	-	479.64	500.00	-	
571 00 41 05	Special Events Professional Services	-	-	13,900.00	24,500.00	\$10K Fireworks including site prep and vendor. □ \$14,500 Liberty Lake Days which includes Band.
571 00 42 00	Rec-Telephone,Internet,Postage	213.57	605.82	800.00	-	
571 00 43 00	Rec Travel-Lodging,Meals,Mileage	900.30	471.96	900.00	-	
571 00 44 00	Participant Recreation - External Taxes & Operating Assessme	731.49	545.63	700.00	-	
571 00 48 00	Rec-Outside Labor & Materials	-	-	500.00	-	
571 00 48 01	Rec Shuttle-Outside Labor & Materials	-	1,503.47	1,500.00	3,000.00	The shuttle needed \$3,287.47 in repairs for 2015 and due to age and high use, may need more repairs in 2016.
571 00 49 00	Rec-Dues,Subscriptions,Mbrships	475.00	759.00	500.00	-	
573 90 41 00	Special Events Programming	1,272.11	2,000.00	-	-	
574 20 44 00	Advertising Expenses	-	-	-	-	
571 00 90 00	Unemployment Claims-Recreation	-	-	375.00	-	
594 71 64 00	Rec-Furniture,Computers&Equip	1,395.18	1,617.08	2,000.00	2,000.00	
571 00 90 00	Unemployment Claims-Recreation	-	-	375.00	-	
		142,903.14	154,181.98	182,444.00	35,500.00	

**Municipal Library
General Fund 001**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 232,937	\$ 238,184	\$ 255,770	\$ 277,110	8%
Benefits	83,715	81,061	92,463	89,742	-3%
Supplies	49,406	50,307	42,200	47,880	13%
Services & Charges	39,043	45,410	47,549	44,000	-7%
Non Expenditure	47	-	50	50	0%
Capital Outlay	6,030	-	-	-	#DIV/0!
Municipal Library Total	\$ 411,178	\$ 414,962	\$ 438,032	\$ 458,782	5%

Notes

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

CITY OF LIBERTY LAKE
DEPARTMENT: LIBRARY
FUND: General Fund
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
572 10 10 09	Library-Salaries & Wages	232,764.79	238,081.55	255,470.00	276,810.00	
572 10 10 11	Library-Overtime	172.60	102.47	300.00	300.00	
572 10 20 01	Library-Social Security & Medicare	9,054.09	9,826.76	10,414.00	12,096.00	
572 10 21 05	Library-Retirement	22,812.96	23,978.32	28,553.00	31,338.00	
572 10 22 04	Library-Medical/Life/LTD	47,568.20	43,024.38	49,085.00	42,119.00	
572 10 23 02	Library-Labor & Industries	1,879.39	1,831.36	2,011.00	1,789.00	
572 10 28 06	HRA VEBA-Libraries	2,400.00	2,400.00	2,400.00	2,400.00	
572 10 31 00	Library-Office & Operating Supplie	10,266.14	10,976.15	9,000.00	8,650.00	
572 10 31 05	Children & Adult Prgrm	1,644.22	2,396.77	1,500.00	6,250.00	
572 10 32 00	Library-Fuel Consumed	-	116.17	-	-	
572 10 34 06	Library Books & Other Materials	35,318.68	34,560.13	30,000.00	31,280.00	
572 50 31 00	Library Building-Office & Operatin	2,177.38	2,257.76	1,700.00	1,700.00	
572 10 41 00	Library-Professional Services	9,207.66	11,794.81	8,400.00	9,000.00	
572 10 41 01	Software Maint/data Ba	5,805.25	6,815.13	9,000.00	9,200.00	
572 10 41 02	Computer Support Servi	110.77	2,094.80	1,400.00	2,300.00	
572 10 42 00	Library-Telephone,Internet,Postag	7,551.00	8,561.45	9,000.00	5,700.00	
572 10 43 00	Library Travel-Lodging,Meals,Mile	1,387.48	2,314.94	2,000.00	1,000.00	
572 10 46 00	Library-Insurance	3,500.00	778.24	3,500.00	-	
572 10 49 00	Library-Dues,Subscriptions,Mbrsh	2,495.65	3,463.34	3,250.00	3,500.00	
572 40 49 00	Library-Registration Fees	644.00	760.00	1,150.00	1,300.00	
572 50 41 00	Library Building-Professional Serv	709.19	734.70	2,000.00	1,000.00	
572 50 47 00	Library Building Utilities-Elec/Gas,	7,468.31	8,092.42	7,849.00	10,000.00	
572 50 48 00	Libraries - Outside Labor/Material:	163.43	-	-	1,000.00	
589 00 01 01	Inter-Library Loan	46.95	-	50.00	50.00	
594 72 64 00	Library-Furniture,Computers&Equ	6,029.89	-	-	-	
Total		411,178.03	414,961.65	438,032.00	458,782.00	

**Parks
General Fund 001**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 228,372	\$ 313,222	\$ 461,784	\$ 536,536	16%
Benefits	77,597	98,669	151,669	173,670	15%
Supplies	51,812	70,647	65,000	75,000	15%
Services & Charges	54,333	35,929	43,000	44,000	2%
Capital Outlay	28,962	116,529	72,650	341,150	370%
Parks Total	\$ 441,077	\$ 634,995	\$ 794,103	\$ 1,170,356	47%

Notes

Salaries & Wages

Increased number of Seasonal Employees

Benefits

Capital Outlay

Includes Projects indentified on the CFP. Equipment includes

**CITY OF LIBERTY LAKE
DEPARTMENT: PARKS
FUND: General Fund
2016 Line item detail**

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
576 80 10 02	Parks-Overtime	3,045.52	6,864.22	3,500.00	5,000.00	Increase overtime for larger number of staffing.
576 80 10 03	Salaries & Wages-Parks	225,326.82	306,357.49	458,284.00	531,536.00	Add Crew Lead FTE
576 80 20 01	Parks-Social Security & Medicare	12,085.87	18,397.95	28,052.00	32,578.00	
576 80 21 05	Parks-Retirement	22,470.38	31,935.52	48,754.00	61,689.00	
576 80 22 04	Parks-Medical/Life/LTD	23,819.76	23,864.76	48,158.00	49,635.00	
576 80 23 02	Parks-Labor & Industries	17,621.26	22,871.23	24,305.00	27,368.00	
576 80 28 06	HRA VEBA	1,600.00	1,600.00	2,400.00	2,400.00	
576 80 31 01	Parks-Office & Operating Supplies	45,063.82	63,705.90	60,000.00	69,500.00	\$5000 for supplies for larger staff, \$1500 for tot swing at Rocky Hill, \$3000 for Holiday Thank You Gathering.
576 80 31 02	Grant-Arbor Day	-	200.00	-	-	
576 80 31 03	Fertilizers & Chemicals	148.56	-	-	-	
576 80 32 00	Parks-Fuel Consumed	6,599.42	6,740.68	5,000.00	5,500.00	\$500 added for anticipated use in 2015.
576 80 41 00	Parks-Professional Services	22,114.93	8,729.41	17,500.00	17,500.00	
576 80 41 01	Unemployment Claims-Parks	4,810.94	1,826.58	3,500.00	3,500.00	
576 80 42 00	Parks-Telephone,Internet,Postage	2,125.52	2,238.53	2,200.00	2,200.00	
576 80 43 00	Parks Travel-Lodging,Meals,Mileage	14.25	16.24	1,000.00	1,500.00	Add \$500 for additional training, recertification to city staff.
576 80 47 01	Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	21,052.08	19,805.99	16,000.00	16,000.00	
576 80 48 00	Parks-Outside Labor & Materials	3,744.97	3,029.55	1,800.00	1,800.00	
576 80 49 01	Parks-Registration Fees,Mbrships	470.12	282.29	1,000.00	1,500.00	Added \$500 for additional staff training and recertification.
576 80 90 00	Unemployment Claims-Parks	-	-	-	-	
594 76 62 01	Parks-Buildings & Structures	6,386.48	-	20,000.00	15,000.00	CIP 5-COMPOST STORAGE
594 76 63 00	Community Art	-	-	-	-	
594 76 63 01	Parks-Other Improvements	-	-	-	110,000.00	CIP 10-Driving range fence
594 76 63 05	Arboretum-Other Improvements	340.41	2,096.86	5,000.00	40,000.00	CIP 22 - Entry Arch, & Signage, Plantings and Irrigation \$35000.□ \$5000 FHCC Landscaping.
594 76 63 06	Pavillion Park - Other Improvements	-	81,988.68	-	85,000.00	CIP 24-BBQ,swings/TOT lot,playground shades□ CIP 37-sport/splash court resurfacing
594 76 63 07	Rocky Hill - Other Improvements	-	13,012.69	5,000.00	15,000.00	CIP 37-sport court resurfacing
594 76 63 08	Town Square Park - Other Improvements	-	238.67	-	4,000.00	Picnic tables for Town Square shelter. Portion of chipper cost frm Dept. of Ecology grant AMG□
594 76 64 01	Parks-Furniture,Computers&Equip	22,235.39	19,191.83	42,650.00	62,150.00	\$62,150 for equipment for parks, cost includes split for the Chipper. These items include carts, mowers, grinders. Some of these items are part of fleet rotation.
594 76 64 03	Chipper-Dept Of Ecology Grant	-	-	-	10,000.00	
Total		441,076.50	634,995.07	794,103.00	1,170,356.00	

ALL Other Funds

Street Fund Resources
Special Revenue Fund 110

Account Description	2013 Actual	2014 Actual	2015 Budget	2016 Proposed	% Change
Beginning Balances	\$ 132,468	\$ 168,277	\$ 150,000	\$ 168,790	13%
Taxes - Gas Tax	163,316	168,931	170,000	175,000	3%
Grant	-	-	-	-	#DIV/0!
Electric Utility Tax	324,711	337,817	335,000	350,000	4%
Gas Utility Tax	75,167	89,539	80,000	85,000	6%
Garbage/Solid Waste Utility Tax	34,333	58,376	35,000	50,000	43%
Cable Utility Tax	58,708	60,545	60,000	60,000	0%
Telephone Utility Tax	162,436	181,158	174,000	200,000	15%
Interest & Other Earnings	169	209	155	155	0%
Non Revenue	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer - In	-	100,000	100,000	50,000	#REF!
Street Fund Total Resources	\$ 951,308	\$ 1,164,851	\$ 1,104,155	\$ 1,138,945	3%

Street Fund Uses
Special Revenue Fund 110

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 124,544	\$ 128,289	\$ 130,639	\$ 137,101	5%
Benefits	54,287	54,871	56,682	57,353	1%
Supplies	30,578	41,003	38,815	40,500	4%
Services & Charges	208,763	160,177	195,229	284,550	46%
Capital Outlay	39,860	210,655	114,000	106,700	-6%
Other Financing Uses, Transfer - Out	325,000	400,000	400,000	400,000	0%
Fund Balance	#REF!	#REF!	168,790	112,741	-33%
Street Fund Total Uses	#REF!	#REF!	\$ 1,104,155	\$ 1,138,945	3%

Notes

Revenue

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

Capital Outlay

Includes \$50K for pedestrian safety.

CITY OF LIBERTY LAKE
DEPARTMENT: STREETS
FUND: 110
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
308 80 01 10	Unreserved Beginning Cash/Investments	132,468.02	168,276.59	150,000.00	168,790.00	
316 41 01 10	Electric Utility Tax	324,848.78	337,878.85	335,000.00	350,000.00	
316 41 01 11	Utility Tax Rebate-Electric	(137.38)	(61.75)	-	-	
316 43 01 10	Gas Utility Tax	75,245.31	89,566.54	80,000.00	85,000.00	
316 43 01 11	Utility Tax Rebate-Gas	(78.14)	(27.90)	-	-	
316 45 01 10	Garbage/Solid Waste Utility Tax	34,346.41	58,384.55	35,000.00	50,000.00	
316 45 01 11	Utility Tax Rebate-Garbage/Solid Waste	(13.09)	(8.14)	-	-	
316 46 01 10	Cable Utility Tax	58,795.39	60,580.77	60,000.00	60,000.00	
316 46 01 11	Utility Tax Rebate-Cable	(87.38)	(35.80)	-	-	
316 47 01 10	Cellular/Pager/Telephone Utility Tax	162,463.55	181,169.86	174,000.00	200,000.00	
316 47 01 11	Utility Tax Rebate-Telephone	(28.03)	(11.88)	-	-	
336 00 87 00	Gas Tax - Streets	163,315.57	168,930.71	170,000.00	175,000.00	
361 40 01 10	Interest - Checking	43.65	35.56	35.00	35.00	
361 11 01 10	Investment Interest	125.25	173.42	120.00	120.00	
397 42 01 10	OP Trans Frm Gen Fund	-	100,000.00	100,000.00	50,000.00	
	Total	951,307.91	1,164,851.38	1,104,155.00	1,138,945.00	
542 90 10 06	Salaries & Wages-Streets	124,544.08	128,288.76	130,639.00	137,101.00	Inc. summer intern
542 90 20 01	Streets-Medicare	1,757.89	1,812.19	1,895.00	2,227.00	
542 90 21 05	Streets-Retirement	15,879.37	16,356.87	16,657.00	16,991.00	
542 90 22 04	Streets-Medical/Life/LTD	31,323.12	31,380.43	32,338.00	33,187.00	
542 90 23 02	Streets-Labor & Industries	3,726.17	3,721.86	4,192.00	3,348.00	
542 90 28 06	HRA VEBA	1,600.00	1,600.00	1,600.00	1,600.00	
542 30 31 00	Road And Street Maintenance - Office & Op	-	93.92	-	-	
542 90 31 00	Streets-Office & Operating Supplies	21,970.48	32,408.60	27,500.00	32,000.00	This amt allows for the amt spent in 2014.
542 90 32 00	Streets-Fuel Consumed	8,607.50	8,500.46	11,315.00	8,500.00	based on 2014
542 30 41 01	Road And Street Maintenance - Professional	260.91	-	-	-	
542 30 48 06	Striping	22,243.75	25,575.11	23,000.00	28,750.00	New County overhead rates will add approx 25% to costs.
542 30 48 08	Roadway Prism-Outside Labor & Materials	13,268.80	9,657.09	43,000.00	43,000.00	
542 63 47 00	Street Lighting - Utility Services	-	25,146.60	-	28,000.00	
542 64 47 00	Traffic Control Devices-Elec/Gas,Wtr/Swr,Tr	28,834.17	4,596.33	19,000.00	4,600.00	
542 64 48 00	Traffic Control Device-Outside Labor & Mate	2,122.44	1,733.41	3,600.00	3,600.00	
542 66 41 00	Snow And Ice Control-Professional Service	67,763.82	63,543.75	69,000.00	69,000.00	
542 66 41 01	Professional Services Trail Maint	5,553.58	266.51	4,500.00	68,000.00	Overlay 1 mi of 10' pathway
542 67 41 00	Road And Street Maintenance - Professional	2,160.00	4,721.59	7,000.00	2,000.00	
542 67 41 02	Road And Street Maintenance - Street Swee	-	1,593.49	5,000.00	4,500.00	This will purchase brooms and misc sweeper equipment
542 90 41 00	Streets-Professional Services	62,077.68	14,254.52	14,200.00	24,200.00	This adds \$10,000 for street pruning in 2016.
542 90 42 00	Streets-Telephone,Internet,Postage	300.00	394.07	365.00	750.00	based on 2015 usage
542 90 43 00	Streets Travel-Lodging,Meals,Mileage	98.72	246.47	200.00	250.00	based on 2014
542 90 47 00	Streets - Utility Services Garbage	-	1,180.35	1,814.00	300.00	rentals for two times per year
542 90 48 00	Streets-Outside Labor & Materials	-	2,558.61	-	-	No amt proposed
542 90 49 00	Streets-Registration Fees,Mbrships	713.67	1,808.60	950.00	4,000.00	One call membership, aerial imagery are added. □
554 30 41 10	Road Hazard Removal	3,365.00	2,900.00	3,600.00	3,600.00	□ match previous year

542 90 90 00	Unemployment Claims-Streets	-	-	-	-	GPS for inventory of stormwater, signs
594 42 64 00	Capital Expenditures - Machinery & Equipme	23,931.10	8,745.27	14,000.00	56,700.00	Equipment replacement for 2 zero turn mowers, a fuel tank, Kubota RTV snow plow setup, Turfcut mower for streets. Some of these items may be split between parks and golf as well.
595 30 63 03	Roads/Streets Const. & Other Infrastructure	-	30,531.42	-	-	
595 64 63 00	Roads/Streets Const. & Other Infrastructure	15,929.07	171,378.08	100,000.00	50,000.00	CFP 52 - Pedestrian Safety Improvements
597 42 01 10	Operating Transfers-Out	325,000.00	400,000.00	400,000.00	400,000.00	Trf to Streets Capital
508 10 01 10	Reserved Ending Cash/Investments	-	-	168,790.00	112,741.00	
	Total	783,031.32	994,994.36	1,104,155.00	1,138,945.00	

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 85,612	\$ 63,871	\$ 43,000	\$ 18,100	-58%
Taxes - Hotel/ Motel Tax 2%	48,119	50,862	53,000	50,000	-6%
Interest & Other Earnings	140	69	100	70	-30%
Tourism Promotion Fund Total Resources	\$ 133,871	\$ 114,802	\$ 96,100	\$ 68,170	-29%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Supplies	\$ -	\$ -	\$ 5,000	\$ -	-100%
Services & Charges	70,000	73,000	73,000	65,000	-11%
Fund Balance	-	-	18,100	3,170	-82%
Tourism Promotion Fund Total Uses	\$ 70,000	\$ 73,000	\$ 96,100	\$ 68,170	-29%

Notes

Services & Charges

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

Tourism Promotion Area (TPA) Resources
Special Revenue Fund 117

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 2	\$ 4,228	\$ 4,236	\$ 25,000	490%
Taxes - Tourism Promotion Area	54,206	58,926	50,000	60,000	20%
Interest On Contracts, Notes, Taxes & Loans	8	13	8	15	88%
Interest & Other Earnings	12	11	11	15	36%
Tourism Promotion Area (TPA) Total Resources	\$ 54,228	\$ 63,178	\$ 54,255	\$ 85,030	57%

Tourism Promotion Area (TPA) Uses
Special Revenue Fund 117

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Services & Charges	\$ 50,000	\$ 50,010	\$ 54,255	\$ 85,030	57%
Fund Balance	-	-	-	-	#DIV/0!
Tourism Promotion Area (TPA) Total Uses	\$ 50,000	\$ 50,010	\$ 54,255	\$ 85,030	57%

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	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 1,208,439	\$ 1,211,436	\$ 1,215,700	\$ 1,228,100	1%
Gains (Losses) On Investments	(1,615)	-	8,500	-	-100%
Interest & Other Earnings	4,892	3,714	4,000	3,500	-13%
Restricted Reserve Fund Total Resources	\$ 1,211,716	\$ 1,215,150	\$ 1,228,200	\$ 1,231,600	0%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Services & Charges	\$ 280	\$ -	\$ 100	\$ 100	0%
Fund Balance	-	-	1,228,100	1,231,500	0%
Restricted Reserve Fund Total Uses	\$ 280	\$ -	\$ 1,228,200	\$ 1,231,600	0%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Other Financing Sources, Transfer - In	\$ 168,098	\$ 168,047	\$ 168,113	\$ 168,113	0%
LTGO Redemption Note (Golf Course) Total Resources	\$ 168,098	\$ 168,047	\$ 168,113	\$ 168,113	0%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Debt Service - Principle	\$ 137,841	\$ 144,639	\$ 150,772	\$ 150,772	0%
Debt Service - Interest & Related Costs	30,257	23,408	17,341	17,341	0%
Fund Balance	-	-	-	-	
LTGO Redemption Note (Golf Course) Total Uses	\$ 168,098	\$ 168,047	\$ 168,113	\$ 168,113	0%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 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	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Debt Service - Principle	\$ 116,986	\$ 122,310	\$ 127,876	\$ 127,876	0%
Debt Service - Interest & Related Costs	44,534	39,210	33,645	33,645	0%
Fund Balance	-	-	-	-	#DIV/0!
City Land LTGO Bond Fund Total Uses	\$ 161,520	\$ 161,520	\$ 161,521	\$ 161,521	0%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 621,812	\$ 785,639	\$ 245,000	\$ 200,000	-18%
Taxes-REET 1st Quarter Percent	230,510	352,833	175,000	200,000	14%
Interest & Other Earnings	1,130	531	750	500	-33%
Capital Projects Fund Total Resources	\$ 853,452	\$ 1,139,003	\$ 420,750	\$ 400,500	-5%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ -	\$ 11,425	\$ -	\$ -	#DIV/0!
Benefits	-	965	-	-	#DIV/0!
Capital Outlay	67,813	287,596	257,000	100,000	-61%
Other Financing Uses, Transfer - Out	-	580,000	-	-	#DIV/0!
Fund Balance	-	-	163,750	300,500	84%
Capital Projects Fund Total Uses	\$ 67,813	\$ 879,986	\$ 420,750	\$ 400,500	-5%

Notes

Capital Outlay

Multi Use Fields - See CIP 20. Orchard Park, Conceptual Design, ads.
See CFP 24

CITY OF LIBERTY LAKE
DEPARTMENT: REET 1 CAPITAL PROJECTS
FUND: 310
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
308 10 03 10	Reserved Beginning Cash/Investments	621,812.03	785,639.12	245,000.00	200,000.00	
318 34 00 00	REET- 1st Quarter Per	230,509.92	352,832.57	175,000.00	200,000.00	
361 11 03 10	Investment Interest	1,129.84	530.98	750.00	500.00	
Total		853,451.79	1,139,002.67	420,750.00	400,500.00	
576 40 10 00	Park Facilities Ballfields- Salaries & Wages	-	11,425.00	-	-	
576 40 20 01	Park Facilities Ballfields - Social Security/Mec	-	874.02	-	-	
576 40 23 02	Park Facilities Ballfields-Labor & Industries	-	90.94	-	-	
594 76 61 13	Liberty Lake Ball Fields - Land	67,812.67	287,596.25	245,000.00	50,000.00	Multi-Use Fields CIP 20
594 76 61 15	Orchard Park-Land	-	-	-	50,000.00	Orchard Park, Conceptual Design, ads. See CIP 24
594 76 63 09	Capital Expenditures - Other Improvements	-	-	12,000.00	-	
597 79 03 10	Transfer Out To Townsquare Capital Fund	-	580,000.00	-	-	
508 10 03 10	Reserved Ending Cash/Investments	-	-	163,750.00	300,500.00	
Total		67,812.67	879,986.21	420,750.00	400,500.00	

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 563,507	\$ 714,671	\$ 395,000	\$ 340,000	-14%
Taxes-REET 2nd Quarter Percent	220,766	349,147	175,000	200,000	14%
Interest & Other Earnings	992	775	750	500	-33%
Special Capital Projects Fund Total Resources	\$ 785,265	\$ 1,064,593	\$ 570,750	\$ 540,500	-5%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Capital Outlay	\$ 57,829	\$ 618,444	\$ 304,490	\$ -	-100%
Arboretum	12,766	-	-	-	#DIV/0!
Fund Balance	-	-	266,260	540,500	103%
Special Capital Projects Fund Total Uses	\$ 70,594	\$ 618,444	\$ 570,750	\$ 540,500	-5%

Notes

CITY OF LIBERTY LAKE
DEPARTMENT: REET 2 SPECIAL CAPITAL PROJECTS
FUND: 311
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
308 10 03 11	Reserved Beginning Cash/Investments	563,507.21	714,670.76	395,000.00	340,000.00	
318 35 00 00	REET 2 - Second Quarter Percent	220,765.56	349,146.56	175,000.00	200,000.00	
361 11 03 11	Investment Interest	992.37	775.48	750.00	500.00	
Total		785,265.14	1,064,592.80	570,750.00	540,500.00	
594 76 61 14	Parks-Land	26,146.21	581,527.20	45,000.00	-	
594 76 62 02	Capital Expenditures - Buildings & Struc	3,227.34	36,916.58	259,490.00	-	
594 76 63 04	Capital Expenditures - Other Improveme	28,455.07	-	-	-	
594 76 63 02	Arboretum	12,765.76	-	-	-	
508 10 03 11	Reserved Ending Cash/Investments	-	-	266,260.00	540,500.00	
Total		70,594.38	618,443.78	570,750.00	540,500.00	

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 1,059,151	\$ 660,331	\$ 847,500	\$ 362,105	-57%
Grant(s)	-	53,218	1,483,855	2,042,000	38%
Interest & Other Earnings	1,477	533	750	500	-33%
Other Financing Sources, Transfer-In	325,000	400,000	400,000	400,000	0%
Street Capital Projects Fund Total Resources	\$ 1,385,628	\$ 1,114,082	\$ 2,732,105	\$ 2,804,605	3%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Capital Outlay	\$ 725,297	\$ 101,619	\$ 2,370,000	\$ 2,382,000	1%
Fund Balance	-	-	362,105	422,605	17%
Street Capital Projects Fund Total Uses	\$ 725,297	\$ 101,619	\$ 2,732,105	\$ 2,804,605	3%

Notes

Capital Outlay

Includes Liberty Lake Rd for \$1,4M. Round-a-bout at Mission/Molter for \$560K, and \$80K design for Appleway East.

Grants

Anticipated Grant award from TIB (State Transportation Improvement Board is \$2,042,000.

CITY OF LIBERTY LAKE
DEPARTMENT: STREET CAPITAL
FUND: 312
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
308 80 03 12	Unreserved Beginning Cash/Investments	1,059,151.15	660,331.40	847,500.00	362,105.00	
334 03 80 12	Grant Transportation Improvement Board	-	53,218.19	1,483,855.00	2,042,000.00	\$560k Mission/Moulter;\$80k Appleway,\$1,402k LL Rd.
361 11 03 12	Investment Interest	1,477.05	532.64	750.00	500.00	
397 42 03 12	Transfer In	325,000.00	400,000.00	400,000.00	400,000.00	
Total		1,385,628.20	1,114,082.23	2,732,105.00	2,804,605.00	
595 30 63 01	Roads/Streets Const. & Other Infrastructure	725,296.80	-	-	-	
595 30 63 02	Appleway Project	-	101,619.14	2,162,000.00	-	project complete
595 30 63 03	Liberty Lake Road Project	-	-	208,000.00	2,382,000.00	LL Road = 1,802,000 CFP 49□ Roundabout = 500K CFP 51□ Appleway East of Molter = 80K
508 80 00 04	Unreserved Ending Cash/Investments	-	-	362,105.00	422,605.00	
Total		725,296.80	101,619.14	2,732,105.00	2,804,605.00	

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 579,667	\$ 8,353	\$ 35,000	\$ 175,000	400%
Mitigation Fee	109,257	60,273	67,102	67,102	0%
Interest & Other Earnings	823	7	200	100	-50%
Loans Received	610,000	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	-	-	-	-	#DIV/0!
Harvard Road Mitigation Fund Total Resources	\$ 1,299,747	\$ 68,633	\$ 102,302	\$ 242,202	137%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Interfund Loan Disbursements-C	\$ 610,000	\$ -	\$ -	\$ -	#DIV/0!
Capital Outlay	681,394	27,500	50,000	185,000	270%
Fund Balance	-	-	52,302	57,202	9%
Harvard Road Mitigation Fund Total Uses	\$ 1,291,394	\$ 27,500	\$ 102,302	\$ 242,202	137%

Notes

Capital Outlay

\$60K for Mission/Molter Rd. \$75K LIFT Match. \$50K for Transportation Study

CITY OF LIBERTY LAKE
DEPARTMENT: HARVARD ROAD MITIGATION
FUND: 320
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
308 10 03 20	Reserved Beginning Cash/Investments	579,667.31	8,353.06	35,000.00	175,000.00	
345 84 00 00	Harvard Road Mitigatio	109,256.91	20,012.29	-	-	
345 84 00 01	Interchange Work 44%	-	17,715.00	29,525.00	29,525.00	
345 84 00 02	All Other Projects 56%	-	22,546.20	37,577.00	37,577.00	
361 11 03 20	Investment Interest	822.81	6.70	200.00	100.00	
381 10 00 00	Loans Received	610,000.00	-	-	-	
397 42 03 20	Transfer In Frm Street Capital 312	-	-	-	-	
Total		1,299,747.03	68,633.25	102,302.00	242,202.00	
558 70 41 01	Spokane River Distr Redevelopment Area	610,000.00	-	-	-	
595 30 63 00	Roads/Streets Const. & Other Infrastructure	681,393.97	27,500.00	50,000.00	125,000.00	LIFT Match. Includes \$45K from 2015 Comcast Mitigation Fee. \$50K for Transportation Study
595 30 63 04	Molter/Mission Ave Roundabout	-	-	-	60,000.00	For Mission/Molter RAB. See CFP 51. \$60K is from Mitgation Fee collected for Comcast Bldg.
508 10 03 20	Reserved Ending Cash/Investments	-	-	52,302.00	57,202.00	
Total		1,291,393.97	27,500.00	102,302.00	242,202.00	

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 115,737	\$ 91,723	\$ 38,187	\$ 21,853	-43%
Interest & Other Earnings	151	70	100	80	-20%
Other Financing Sources, Transfer-in	13,210	25,487	13,766	14,490	5%
Library Capital Fund Total Resources	\$ 129,098	\$ 117,280	\$ 52,053	\$ 36,423	-30%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Capital Outlay	\$ 37,376	\$ 54,862	\$ 30,200	\$ -	-100%
Fund Balance	-	-	21,853	36,423	67%
Library Capital Fund Total Uses	\$ 37,376	\$ 54,862	\$ 52,053	\$ 36,423	-30%

Notes

Capital Outlay

CITY OF LIBERTY LAKE
DEPARTMENT: LIBRARY CAPITAL
FUND: 330
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
308 80 03 30	Unreserved Beginning Cash/Investments	115,737.11	91,722.71	38,187.00	21,853.00	
361 11 03 30	Investment Interest	151.20	70.09	100.00	80.00	
397 00 00 00	OP Transfer From General	13,210.00	25,487.00	13,766.00	14,490.00	
Total		129,098.31	117,279.80	52,053.00	36,423.00	
594 72 62 00	Library - Buildings & Structures	-	32,761.72	22,000.00	-	
594 72 63 00	Library-Other Improvements	36,556.51	18,040.40	7,200.00	-	
594 72 64 01	Library-Machinery & Equipment	819.09	4,060.23	1,000.00	-	
508 80 03 30	Unreserved Ending Cash/Investments	-	-	21,853.00	36,423.00	
Total		37,375.60	54,862.35	52,053.00	36,423.00	

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 130,000	\$ 130,206	\$ 63,000	\$ 50	-100%
Interest & Other Earnings	206	99	50	75	50%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Police Capital Fund Total Resources	\$ 130,206	\$ 130,305	\$ 63,050	\$ 125	-100%

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

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Capital Outlay	\$ -	\$ 59,630	\$ 63,000	\$ -	-100%
Fund Balance	-	-	50	125	150%
Police Capital Fund Total Uses	\$ -	\$ 59,630	\$ 63,050	\$ 125	-100%

Notes

Capital Outlay

**Stormwater Utility Fund Resources
Enterprise Fund 410**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 193,364	\$ 223,838	\$ 200,000	\$ 196,000	-2%
Stormwater Utility Revenue	61,638	62,491	62,000	62,000	0%
Interest & Other Earnings	322	243	250	300	20%
Stormwater Utility Fund Total Resources	\$ 255,323	\$ 286,572	\$ 262,250	\$ 258,300	-2%

**Stormwater Utility Fund Uses
Enterprise Fund 410**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 221	\$ -	\$ 10,000	\$ 2,000	-80%
Benefits	58	-	-	-	0%
Supplies	477	-	1,000	8,000	700%
Professional Services	27,784	48,569	36,000	57,400	59%
Capital Outlays	2,946	-	45,000	30,000	-33%
Other Financing Sources, Transfer-in	-	11,332	-	-	#DIV/0!
Fund Balance	-	-	170,250	160,900	-5%
Stormwater Utility Fund Total Uses	\$ 31,485	\$ 59,901	\$ 262,250	\$ 258,300	-2%

Notes

Capital Outlays LIFT Match

Professional Services Street Sweeping, Swale and Catch Basin Repairs

CITY OF LIBERTY LAKE
DEPARTMENT: STORMWATER
FUND: 410
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
308 10 04 10	Reserved Beginning Balance	193,363.84	223,838.01	200,000.00	196,000.00	
311 10 04 10	Stormwater Utility Rev	61,637.95	62,490.81	62,000.00	62,000.00	
361 11 04 10	Investment Interest	321.69	242.71	250.00	300.00	
Total		255,323.48	286,571.53	262,250.00	258,300.00	
542 67 10 00	Salaries & Wages-Street Sweeping	220.58	-	10,000.00	2,000.00	
542 67 20 01	Social Security/Medicare-Street Sweeping	16.87	-	-	-	
542 67 21 05	Retirement-Street Sweeping	17.27	-	-	-	
542 67 23 02	Labor And Industries-Street Sweeping	24.17	-	-	-	
531 00 31 00	Natural Resources - Office & Operating Suppl	476.67	-	1,000.00	8,000.00	
542 30 41 00	Street Maintenance - Professional Services	-	80.00	-	-	
542 30 47 00	Utilities-Elec/Gas,Wtr/Swr,Trsh	18,235.50	17,664.99	25,000.00	25,000.00	
542 61 41 00	Drainage - Professional Services	9,110.93	-	10,000.00	32,400.00	
558 70 41 03	Spokane River Distr Redevelopment Area	-	30,000.00	-	-	\$30K for LIFT Match
531 00 48 00	Storm Drainage Utilities - Labor/Materials	437.25	823.65	1,000.00	-	
594 42 63 01	Capital Expenditures-Other	-	-	45,000.00	30,000.00	
595 42 63 00	Roads/Streets Const. & Other Infrastructure -	2,946.23	-	-	-	
597 38 04 10	Transfer Out To Fund 313 Town Square	-	11,331.90	-	-	
508 10 04 10	Reserved Ending Balance	-	-	170,250.00	160,900.00	
Total		31,485.47	59,900.54	262,250.00	258,300.00	

Aquifer Protection Fund Resources
Enterprise Fund 411

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ -	\$ 120,091	\$ 160,000	\$ 140,100	-12%
Real & Personal Property Taxes-Aquifer Protection	120,070	47,982	40,000	45,000	13%
Interest & Other Earnings	21	129	100	100	0%
Aquifer Protection Fund Total Resources	\$ 120,091	\$ 168,201	\$ 200,100	\$ 185,200	-7%

Aquifer Protection Fund Uses
Enterprise Fund 411

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Professional Services	\$ -	\$ 31,000	\$ -	\$ 32,400	#DIV/0!
Capital Outlays	-	-	60,000	30,000	-50%
Fund Balance	-	-	140,100	122,800	-12%
Aquifer Protection Fund Total Uses	\$ -	\$ 31,000	\$ 200,100	\$ 185,200	-7%

Notes

**Aquifer Protection
Fund**

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

Capital Outlays

Improvements that will protect the Aquifer including those in the RDA

Professional Services

Street Sweeping, Swale and Catch Basin Repairs

CITY OF LIBERTY LAKE
DEPARTMENT: AQUIFER PROTECTION
FUND: 411
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
308 10 04 11	Reserved Beginning Cash/Investments	-	120,090.51	160,000.00	140,100.00	
311 10 04 11	Real & Personal Property Taxes-Aquifer Protecti	120,069.60	47,981.67	40,000.00	45,000.00	
361 11 04 11	Investment Interest	20.91	128.56	100.00	100.00	
Total		120,090.51	168,200.74	200,100.00	185,200.00	
558 70 41 04	Spokane River Distr Redevelopment Area	-	31,000.00	-	-	
594 38 63 00	Capital Expenditures - Other Improvements	-	-	60,000.00	30,000.00	\$30K for LIFT Match
542 40 41 01	Drainage - Professional Services	-	-	-	32,400.00	Street Sweeping and Catch Basins
508 10 04 11	Reserved Ending Cash/Investments	-	-	140,100.00	122,800.00	
Total		-	31,000.00	200,100.00	185,200.00	

**Golf Operations Fund Resources
Enterprise Fund 420**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ 90,869	\$ 170,500	\$ 110,400	\$ 200,400	82%
Charges for Services	381,119	391,129	345,500	350,100	1%
Equipment Rental Fees	39,086	47,352	43,500	43,500	0%
Other- Miscellaneous Revenues	30,890	51,647	34,050	32,950	-3%
Interest & Other Earnings	126	54	120	115	-4%
Non Revenues	63,121	66,271	69,000	69,000	0%
Golf Operations Fund Total Resources	\$ 605,211	\$ 726,953	\$ 602,570	\$ 696,065	16%

**Golf Operations Fund Uses
Enterprise Fund 420**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Salaries & Wages	\$ 106,644	\$ 112,267	\$ 120,234	\$ 121,267	1%
Benefits	46,984	48,560	50,952	51,930	2%
Supplies	111,957	131,809	124,800	154,300	24%
Services & Charges	83,907	103,875	83,000	89,000	7%
Capital Outlays	28,215	162,040	45,500	177,500	290%
Non Expenditures	57,005	59,385	66,000	66,000	0%
Fund Balance	-	-	112,084	36,068	-68%
Golf Operations Fund Total Uses	\$ 434,712	\$ 617,936	\$ 602,570	\$ 696,065	16%

Notes

Capital Outlays Includes area wide mower, Reel Grinders, Aeroter, Turf Cat Mower, 2 Zero Turn Mowers.

CITY OF LIBERTY LAKE
DEPARTMENT: GOLF
FUND: 420
2016 Line item detail

Account	Title	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed	Notes
308 10 04 20	Golf Cash Drawer	400.00	400.00	400.00	400.00	
308 80 04 20	Unreserved Beginning Cash/Investments	90,469.24	170,099.65	110,000.00	200,000.00	
341 70 00 00	Pro Shop Sales	42,261.39	48,237.92	40,000.00	43,000.00	
347 30 00 01	Adult Multi-punch Tickets	-	-	-	-	
347 30 00 03	Season Passes	19,612.85	19,911.88	17,000.00	19,000.00	
347 30 00 04	Green Fees	210,101.68	218,058.13	195,000.00	195,000.00	
347 30 00 05	Green Fees 2nd 9 Holes	-	-	-	-	
347 30 00 06	Lesson & Clinic Fees	15,018.34	10,371.56	10,000.00	10,000.00	
347 30 00 07	Driving Range Fees	89,927.48	89,872.77	80,000.00	80,000.00	
347 30 00 08	Golf Cart Trail Fees	2,724.88	2,936.64	2,000.00	2,000.00	
347 30 00 10	School Driving Range Fees	1,471.96	1,739.95	1,500.00	1,100.00	Losing 1 school in '16
362 10 00 00	Golf Club Rentals	1,784.80	2,092.77	1,500.00	1,500.00	
362 10 00 01	Pull Cart Fees	3,654.24	3,746.06	3,000.00	3,000.00	
362 10 00 02	Golf Cart Rental Fees	33,646.70	41,513.16	39,000.00	39,000.00	
362 50 00 00	Restaurant Lease	29,743.00	30,507.80	34,000.00	32,400.00	
369 81 04 20	Cash Overages/Shortage	(43.94)	(19.43)	50.00	50.00	
369 90 00 01	Other Miscellaneous Revenue	1,191.11	708.70	-	500.00	
395 20 00 00	Compensation For Loss/Impairment Of Capital Asset:	-	20,450.25	-	-	
361 40 04 20	Interest - Checking	14.23	13.93	20.00	15.00	
361 11 04 20	Investment Interest	111.99	40.36	100.00	100.00	
386 10 00 00	Sales Tax	35,056.08	37,019.61	40,000.00	40,000.00	
386 10 00 01	Leasehold Excise Tax	4,519.68	4,108.80	5,000.00	5,000.00	
389 00 04 20	Gift Certificate Purchase	5,660.25	5,325.56	5,000.00	5,000.00	
389 00 04 21	Expense Reimbursement	5,024.43	4,862.56	5,000.00	5,000.00	
389 00 04 22	Promo Cards (punch Cards)	6,490.00	7,990.00	7,000.00	7,000.00	
389 00 04 23	Event Deposits-Prize Money	6,370.99	6,964.14	7,000.00	7,000.00	
Total		605,211.38	726,952.77	602,570.00	696,065.00	
576 61 10 08	Golf-Overtime	460.65	435.62	1,500.00	1,500.00	
576 61 10 13	Salaries & Wages-Golf	106,183.55	111,831.34	118,734.00	119,767.00	
576 61 20 01	Golf-Social Security & Medicare	4,595.01	5,009.85	5,656.00	5,735.00	
576 61 21 05	Golf-Retirement	11,383.42	12,362.46	13,571.00	14,474.00	
576 61 22 04	Golf-Medical/Life/LTD	22,993.56	23,047.73	23,725.00	24,471.00	
576 61 23 02	Golf-Labor & Industries	7,211.65	7,339.86	7,200.00	6,450.00	
576 61 28 09	HRA VEBA	800.00	800.00	800.00	800.00	
576 61 31 00	Pro Shop-Office & Operating Supplies	16,092.07	13,977.68	21,000.00	21,000.00	
576 61 31 02	Uniforms-shirts	1,231.52	1,331.99	1,300.00	1,800.00	add'l maintenance workers
576 61 31 03	Maintenance-Office & Operating Supplies	15,025.31	16,373.34	15,000.00	20,000.00	Anticipated increase for an expanding fleet parts and supplies to maintain fleet. JC
576 61 32 00	Golf Course-Fuel Consumed	6,616.87	13,360.09	7,500.00	8,500.00	Anticipated 2015 use. JC
576 61 34 01	Pro Shop Merchandise	32,692.78	40,134.86	32,000.00	35,000.00	increased sales=increased costs
576 65 31 01	Maintenance Of Golf Course	40,298.60	46,630.70	48,000.00	68,000.00	Increase to replace aging irrigation heads and valves on the course. JC
576 61 41 00	Golf Pro Shop-Professional Services	18,339.37	11,732.69	16,000.00	16,000.00	
576 61 41 01	Professional Services-Bank Fees	4,007.28	9,759.85	-	10,000.00	
576 61 41 02	Unemployment Claims-Golf Course	-	1,340.40	2,000.00	2,000.00	

576 61 42 01	Golf Pro Shop-Telephone,Internet,Postage	2,705.27	2,969.83	3,000.00	3,000.00	
576 61 43 01	Golf Travel-Lodging,Meals,Mileage	1,060.68	2,086.64	2,000.00	2,500.00	Increase to accommodate ongoing staff training. JC
576 61 46 00	Golf-Insurance	15,892.10	4,799.26	19,000.00	15,000.00	CIAW and claims
576 61 47 00	Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	31,531.56	34,745.94	30,000.00	30,000.00	No change. JC
576 61 48 01	Golf-Outside Labor & Materials	451.36	211.76	-	-	
576 61 48 02	Facilities - Outside Labor & Materials	-	27,478.82	5,000.00	-	No Budget Add \$500 for maintenance staff training/recertifications. JC
576 61 49 01	Golf-Dues,Subscriptions,Mbrships	1,143.00	1,877.00	2,000.00	2,500.00	
576 61 49 02	Registration	476.13	-	-	-	
576 65 41 00	Professional Services-Golf Greens	3,694.22	5,377.17	4,000.00	8,000.00	\$4000 increase for anticipated spruce tree pruning on the golf course as trees are beginning to split out and fail. JC City is purchasing a grinder instead of outsourcing.
576 65 48 00	Repairs & Maintenance-Outside Labor/materials	4,605.55	1,495.80	-	-	
586 00 44 00	Leasehold Excise Tax	4,519.68	4,108.80	5,000.00	5,000.00	
586 00 44 20	B&O/Use Tax	37,183.29	39,131.04	40,000.00	40,000.00	
589 00 04 20	Gift Certificate Redeemed	4,425.11	3,693.54	7,000.00	7,000.00	
589 00 04 22	Promo Cards Redeemed	4,912.50	6,693.50	7,000.00	7,000.00	
589 00 04 23	Events Redeemed-Prize Money	5,964.74	5,757.64	7,000.00	7,000.00	
594 76 62 00	Golf-Buildings & Structures	1,723.50	5,899.69	-	-	
594 76 63 03	Golf-Other Improvements	8,294.14	32,858.22	6,000.00	-	No budget Many mowers on the golf course are due to be replaced as they have aged. As part of our fleet rotation, this number has increased to \$165,900. This also include a set of reel grinders that were on the budget for 2015, but not purchased due to the tractor purchase. JC. 15 rental push carts amg
594 76 64 00	Golf-Furniture,Computers&Equip	18,197.26	67,528.05	31,500.00	165,900.00	
594 76 64 02	Golf Carts - Furniture,Computers&Equip	-	55,754.51	8,000.00	11,600.00	2 rental power golf carts
508 10 04 20	Golf Cash Drawer	-	-	400.00	400.00	
508 80 04 20	Unreserved Ending Cash/Investments	-	-	111,684.00	35,668.00	
Total		434,711.73	617,935.67	602,570.00	696,065.00	

**Unemployment Fund Resources
Internal Service Fund 501**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other Earnings	-	-	-	-	#DIV/0!
Miscellaneous Revenue	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	17,274	3,167	24,000	30,000	25%
Unemployment Fund Total Resources	\$ 17,274	\$ 3,167	\$ 24,000	\$ 30,000	25%

**Unemployment Fund Uses
Internal Service Fund 501**

Account Description	2013 Actual	2014 Actual	2015 Adopted	2016 Proposed	% Change
Unemployment Claims	\$ 17,274	\$ 3,167	\$ 24,000	\$ 30,000	25%
Fund Balance	-	-	-	-	#DIV/0!
Unemployment Fund Total Uses	\$ 17,274	\$ 3,167	\$ 24,000	\$ 30,000	25%

Notes

2016 CITY OF LIBERTY LAKE CAPITAL IMPROVEMENT PLAN (CIP)

PROJECT #	TIP PROJECT #	2016 CAPITAL IMPROVEMENT PLAN (CIP) - DESIGN AND CONSTRUCTION OF CITY PROJECTS	ESTIMATED CONSTRUCTION COST	ESTIMATED FUNDING SOURCE & APPROXIMATE %
1, 2, & 15	N/A	COMMUNITY FACILITIES (COMMUNITY CENTER & AQUATIC CENTER)	\$ 125,000	GENERAL FUND/REET
5	N/A	PARK MAINTENANCE FACILITY COMPOST STORAGE (HILLSIDE BEHIND CITY HALL)	\$ 15,000	100% GENERAL FUND
10	N/A	TRAILHEAD GOLF COURSE DRIVING RANGE FENCE (EAST END ONLY)	\$ 110,000	%TBD - GENERAL FUND / GOLF
20	N/A	LIBERTY LAKE BALLFIELDS FACILITY (PARKING EXPANSION, MULTI-USE FIELDS, LLES FIELD RENOVATION, ETC.)	\$ 50,000	100% GENERAL FUND
22	N/A	NATURE'S PLACE AT MEADOWWOOD - CITY ARBORETUM (ENTRY ARCH & SIGNAGE, PLANTINGS, IRRIGATION)	\$ 35,000	100% GENERAL FUND
24	N/A	PAVILLION PARK MISC. IMPROVEMENTS (BBQ'S BY PAVILLION, SWINGS & TOT LOT, PLAYGROUND SHADES)	\$ 40,000	100% GENERAL FUND
27	N/A	RIVER DISTRICT COMMUNITY PARK - ORCHARD (DESIGN)	\$ 50,000	100% GENERAL FUND
37	N/A	SPLASH PAD & SPORT COURT RESURFACING (PAVILLION PARK & ROCKY HILL PARK)	\$ 60,000	100% GENERAL FUND
49	1	LIBERTY LAKE RD RECONSTRUCTION - COUNTRY VISTA DR TO APPLEWAY AVE	\$ 1,549,000	APPROX. 22% STREETS CAPITAL & 78% TIB GRANT
51	4	MISSION AVE. & MOLTER RD. INTERSECTION IMPROVEMENTS	\$ 575,000	100% HARVARD RD. MITIGATION
52	2	STREET, PATHWAY, PEDESTRIAN SAFETY IMPROVEMENTS	\$ 100,000	100% STREETS CAPITAL
64	N/A	TRAIL REPAIRS & RESURFACING (MULTIPLE SECTIONS)	\$ 68,000	100% GENERAL FUND
66	N/A	WAYFINDING SIGNAGE PROGRAM	\$ 10,000	TBD
78	N/A	UNDERGROUND UTILITY PROGRAM (LIBERTY LAKE RD., MOLTER RD., MISSION AVE.)	\$ 25,000	TBD
TOTAL FOR 2016			\$ 2,812,000	

Ordinance 221

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

CFP No.: 1

HISTORY OF PROPOSAL

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

PROJECT

TITLE: COMMUNITY CENTER

LOCATION: Likely to be Town Square

DESCRIPTION: Construct a new community center facility, possibly with a combination of other identified projects

PURPOSE & NEED: Provide a community center for a growing community to accommodate expansion of facilities and programs available

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City / Bond

CHANGES TO PREVIOUS CFP: Description

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: 25-50 Years

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

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 2

HISTORY OF PROPOSAL

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

PROJECT

TITLE: LIBRARY (NEW)

LOCATION: Likely to be Town Square

DESCRIPTION: New Library facility, possibly combined with a community center

PURPOSE & NEED: To serve a growing City population

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City / Bond

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

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

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 5

HISTORY OF PROPOSAL

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

PROJECT

TITLE: PARK MAINTENANCE FACILITY COMPOST STORAGE (HILLSIDE BEHIND CITY HALL)

LOCATION: 22710 E. Country Vista Dr.

DESCRIPTION: Compost storage area built into hillside adjoining the Trailhead Golf Course Driving Range

PURPOSE & NEED: Permanent, aesthetically pleasing compost storage facility for City Arboretum, etc.

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$15,000

ESTIMATED EXPENDITURE YEAR: 2016

ANTICIPATED FUNDING SOURCES: City General Fund

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 10

HISTORY OF PROPOSAL

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

PROJECT

TITLE: TRAILHEAD GOLF COURSE DRIVING RANGE FENCE (EAST END ONLY)

LOCATION: 1102 N. Liberty Lake Rd.

DESCRIPTION: Taller driving range fence adjoining the City Arboretum and adjacent homes

PURPOSE & NEED: Golf balls pose a safety risk to people utilizing the City Arboretum and haven broken windows at adjoining homes

ENVIRONMENTAL: N/A

PROJECT STATUS: Design/Bid

ESTIMATED CONSTRUCTION COST: \$110,000

ESTIMATED EXPENDITURE YEAR: 2016

ANTICIPATED FUNDING SOURCES: City General Fund / Golf

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 20

HISTORY OF PROPOSAL

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

PROJECT

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

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

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

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

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

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

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 22

HISTORY OF PROPOSAL

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

PROJECT

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

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

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

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

ENVIRONMENTAL: N/A

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

ESTIMATED CONSTRUCTION COST: \$75,000

ESTIMATED EXPENDITURE YEAR: 2016 - 2021

ANTICIPATED FUNDING SOURCES: City General Fund with some donations

CHANGES TO PREVIOUS CFP: Updated phasing, cost

ESTIMATED ANNUAL COST: \$6,000

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 24

HISTORY OF PROPOSAL

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

PROJECT

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

LOCATION: 727 N. Molter Rd.

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

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

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$75,000

ESTIMATED EXPENDITURE YEAR: 2016 & 2017

ANTICIPATED FUNDING SOURCES: City General Fund

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 27

HISTORY OF PROPOSAL

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

PROJECT

TITLE: RIVER DISTRICT COMMUNITY PARK - ORCHARD

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

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

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

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

PROJECT STATUS: Planning Stage

ESTIMATED CONSTRUCTION COST: \$2,500,000

ESTIMATED EXPENDITURE YEAR: 2016 - 2018

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

CHANGES TO PREVIOUS CFP: Purpose & need, cost

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 37

HISTORY OF PROPOSAL

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

PROJECT

TITLE: SPLASH PAD & SPORT COURT RESURFACING (PAVILLION PARK & ROCKY HILL PARK)

LOCATION: 727 N. Molter Rd. & 23900 E. Mission Ave.

DESCRIPTION: Resurfacing of the existing splash pad and sport courts at Pavillion Park and the sport courts at Rocky Hill Park

PURPOSE & NEED: Surfaces have deteriorated and are in need of resurfacing, with additional slip resistance on splash pad

ENVIRONMENTAL: N/A

PROJECT STATUS: Design / Bid

ESTIMATED CONSTRUCTION COST: \$60,000

ESTIMATED EXPENDITURE YEAR: 2016

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: TBD

ESTIMATED LIFESPAN: TBD

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 49

HISTORY OF PROPOSAL

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

PROJECT

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

LOCATION: Segment

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

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

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

PROJECT STATUS: Planning / Design

ESTIMATED CONSTRUCTION COST: \$1,549,000

ESTIMATED EXPENDITURE YEAR: 2016

ANTICIPATED FUNDING SOURCES: City / TIB

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

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

CFP No.: 51

HISTORY OF PROPOSAL

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

PROJECT

TITLE: MISSION AVE. & MOLTER RD. INTERSECTION IMPROVEMENTS

LOCATION: Mission Ave & Molter Rd Intersection

DESCRIPTION: Reconstruct AWSC intersection with modern RDBT

PURPOSE & NEED: Existing AWSC intersection falls below acceptable LOS at buildout of surrounding commercial/residential properties

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$575,000

ESTIMATED EXPENDITURE YEAR: 2016

ANTICIPATED FUNDING SOURCES: Harvard Road Mitigation Fund, TIB, Local

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

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

CFP No.: 52

HISTORY OF PROPOSAL

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

PROJECT

TITLE: STREET, PATHWAY, PEDESTRIAN SAFETY IMPROVEMENTS

LOCATION: Various

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

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

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$100,000

ESTIMATED EXPENDITURE YEAR: 2016

ANTICIPATED FUNDING SOURCES: City - Streets Capital

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

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

CFP No.: 64

HISTORY OF PROPOSAL

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

PROJECT

TITLE: TRAIL REPAIRS & RESURFACING (MULTIPLE SECTIONS)

LOCATION: Various

DESCRIPTION: Resurfacing, repair, replacement of trail segments

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

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

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

CFP No.: 65

HISTORY OF PROPOSAL

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

PROJECT

TITLE: TRANSIT PARKING

LOCATION: TBD

DESCRIPTION: New park n' ride facility with bus staging on north side of I-90

PURPOSE & NEED: This would serve the growing population on the north side of I-90, as well as Idaho residents

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: \$2,500,000

ESTIMATED EXPENDITURE YEAR: 2021

ANTICIPATED FUNDING SOURCES: STA/ TIF/LIFT

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: N/A - STA

ESTIMATED ANNUAL REVENUES: N/A

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

CFP No.: 66

HISTORY OF PROPOSAL

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

PROJECT

TITLE: WAYFINDING SIGNAGE PROGRAM

LOCATION: TBD

DESCRIPTION: Local wayfinding

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

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

PROJECT STATUS: Planning / Design

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: Min 20 years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: TBD

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

CFP No.: 78

HISTORY OF PROPOSAL

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

PROJECT

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

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

DESCRIPTION: Undergrounding of existing overhead utility lines

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

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

PROJECT STATUS: Planning

ESTIMATED CONSTRUCTION COST: TBD

ESTIMATED EXPENDITURE YEAR: TBD

ANTICIPATED FUNDING SOURCES: City

CHANGES TO PREVIOUS CFP: N/A

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: N/A - Utility Purveyors

ESTIMATED ANNUAL REVENUES: TBD

CITY OF LIBERTY LAKE
FEE & TAX SCHEDULE PROPOSED FOR 2016

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

2016 Proposed Recreation Program Fee Schedule

Program Name	Proposed 2016
City of Liberty Lake receives 20% of Recreational Activities that other agencies such as Skyhawks provide	
EVENTS **	
Liberty Lake Days - Three Day Event, Wine/Beer Garden Booth fee for Outside of Liberty Lake Business	\$200.00
Liberty Lake Days - Three Day Event, Wine/Beer Garden Booths fee for Liberty Lake Business	\$150.00
Liberty Lake Days - Three Day Event, Out of City Vendor	\$150.00
Liberty Lake Days - Three Day Event, Liberty Lake Business Vendor	\$100.00
Liberty Lake Days - Three Day Event, Social Service Non-Profit	\$50.00
Winter Festival - Social Service, Non Profit Vendor	\$20.00
Winter Festival - City of Liberty Lake Business	\$30.00
Winter Festival - All Other Businesses or Groups	\$40.00
Winter Festival - Private Horse Drawn Carriage Rides	\$75.00
FACILITIES	
LIBERTY LAKE BALL FIELDS	
League Games Per Hour, Per Field (includes initial prep and prep every third game)	\$15.00
Additional Prep	\$52.50
All Day Tournament/Camp	\$400.00
Concession Fee Per Day at the Liberty Lake Ball Fields	\$50.00
INDOOR FACILITIES	
Little House, Friday - Sunday per hour	\$25.00
Little House, Monday - Thursday per hour	\$15.00
Little House, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00
Trailhead Banquet Room, Friday - Sunday per hour	\$25.00
Trailhead Banquet Room, Monday - Thursday per hour	\$15.00
Trailhead Banquet Room, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00
OUTDOOR FACILITIES	
Pavillion Park Picnic Shelter, Friday - Sunday and holidays hourly rate	\$35.00
Pavillion Park Picnic Shelter, Monday - Thursday hourly rate	\$25.00
Pavillion Park Picnic Shelter, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00
Pavillion Park Picnic Shelter event with more than 100 people (garbage dumpster/porta pots/additional maintenance costs)	\$250.00
Rocky Hill Park Picnic Shelter, Friday - Sunday and holidays hourly rate	\$25.00
Rocky Hill Park Picnic Shelter, Monday - Thursday hourly rate	\$15.00
Rocky Hill Park Picnic Shelter, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00
Rocky Hill Park Picnic Shelter event with more than 100 people (garbage dumpster/porta pots/additional maintenance costs)	\$250.00
OUTDOOR SPORTS FIELDS	
Pavillion Park Sports Fields Per Field, Per Hour, any day of the week	\$10.00
Rocky Hill Park Sports Fields Per Field, Per Hour, any day of the week	\$10.00
Non-Profit Group Request for PP or RHP field use - Garbage removal and restroom cleaning fee, per application request	\$25.00
Water Fee for Dunk Tank Usage	\$50.00
* Cost shown are approximate and will be finalized by contract.	
* Community Events - Booth fees for City events (Liberty Lake Days and Winter Festival) are established on a case by case basis based on event budget and donations.	

**CITY OF LIBERTY LAKE - DEBT SCHEDULE
AS OF 1-1-2016**

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

Year	Principle	Interest	Total	Year	Principle	Interest	Total
2016	133,694.79	27,825.01	161,519.80	2016	158,047.16	9,964.53	168,011.69
2017	139,778.74	21,741.06	161,519.80	2017	123,550.61	2,458.14	126,008.75
2018	146,139.54	15,380.26	161,519.80	2018	-	-	-
2019	152,789.80	8,730.00	161,519.80	2019	-	-	-
2020	78,982.59	1,777.31	80,759.90	2020	-	-	-
2021			-	2021	-	-	-
2022			-	2022	-	-	-
	651,385.46	75,453.64	726,839.10		281,597.77	12,422.67	294,020.44

LIFT
2015 - 2016 REVENUE

Account Description	Notes	2015 Activity	Notes	2016 Proposed
Beginning Balances		\$ 7,257,105		\$ 7,708,745
TIF MATCHING FUNDS		\$ 462,477	2	480,000
Harvard Road Mitigation Fund		\$ -		
City of Liberty Lake - Contribution		\$ 537,523	1	520,000
Matching Funds State	3	\$ 1,000,000	3	1,000,000
				-
Total Lift Funds		\$ 9,257,105		\$ 9,708,745

LIFT
2015-2016 EXPENDITURES

Account Description	Notes	2015 Activity	Notes	2015-16 Proposed
Harvest Parkway	4	\$ 878,360		\$ -
Harvard Road Roundabout	1	\$ 670,000		\$ -
Indiana St. - East of Harvard Rd			2	\$ 787,000
Wellington St - East of Harvard Rd			2	\$ 1,175,000
Sewer Lift Station & Force Main (W of Harvard)			2	\$ 1,070,000
				\$ -
		\$ -		
Total Expenditures		1,548,360		3,032,000
ENDING BALANCE		\$ 7,708,745		\$ 6,676,745

Notes

1 City of Liberty Lake Project

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

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

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

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

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

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

2009	\$	48,990	
2010	\$	82,114	
2011	\$	169,898	
2012	\$	263,041	
2013	\$	411,836	
2014	\$	449,926	
2015	\$	450,000	estimate

Total \$ **1,875,806**

Other Future Projects that are addressed in Resolution #12-164B

		<u>Notes</u>
Indiana (Harvard to west of Courtyard Plat)	1,474,000	5
Indiana (Bitterroot to Power Lines)	1,450,000	5
Mission Ave - Harvest Parkway East	2,924,000	5
Harvard and Indiana Intersection	1,600,000	5
Harvest Parkway - North of Mission	575,000	5
I-90 Interchange	26,500,000	5

Total **34,523,000**

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

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

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

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

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

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

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

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

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

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

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

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

WHEREAS, The City Council approved Resolution 12-164A in February 2013;

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 17th day of February 2015.

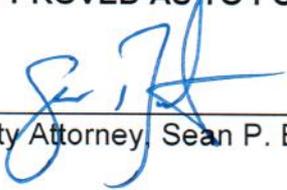


Steve Peterson, Mayor

ATTEST:


City Clerk, Ann Swenson

APPROVED AS TO FORM:


City Attorney, Sean P. Boutz

Proposed Revisions – Resolution 12-164B, Exhibit A

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

A. Completed Projects:

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

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

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

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

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

6. <u>Indiana Street – from Bitterroot to Power Transmission Lines</u>	2018
a. Street and Drainage Improvements	\$ 950,000
b. Water	\$ 300,000
c. Sewer	\$ 200,000
7. <u>Interstate 90 Interchange Improvements</u>	2018
a. Access, alignment and safety improvements	\$26,500,000
8. <u>Mission Avenue – from Harvest Parkway East 1400'+/-</u>	2019
a. Street and Drainage Improvements	\$2,000,000
b. Water (2016)	\$ 924,000
9. <u>Harvard & Indiana Intersection</u>	2019
a. Street and Drainage Improvements	\$1,600,000
10. <u>Harvest Parkway – North of Mission</u>	2020
a. Street and Drainage Improvements	\$250,000
b. Water	\$100,000
c. Sewer (2016)	\$225,000
 <u>Sub Total for C.</u>	 <u>\$34,523,000</u>
 <u>Total Cost</u>	 <u>\$38,420,079</u>

Note: Projects # 8b and 10c are utility projects that are planned to be constructed in 2016 ahead of the Streets and Drainage Improvements planned for 2019 and 2020 respectively.

* * * * *

CERTIFICATION

I, Ann Swenson, the undersigned City Clerk of the City of Liberty Lake, of Spokane County, Washington, HEREBY CERTIFY that the foregoing Resolution is a full, true and correct copy of Resolution No. 12-164B duly adopted at a regular meeting of the City Council of said City, duly and regularly held at the regular meeting place thereof on February 17, 2015 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.

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

NAYS: None.

ABSENT: None.

ASTAINED: None.

CITY OF LIBERTY LAKE



CITY CLERK

2012-2034 LIFT REVENUE - FORCAST WITH FULL MATCH

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2034	Total
CITY PROP TAX LESS TIF	1,872,483	1,962,713	2,009,582	2,057,534	2,106,594	2,156,785	2,208,132	2,260,659	2,314,393	3,063,182	55,063,154
LIFT RECIEVES FROM CITY	145,398	146,616	152,481	158,580	164,923	171,520	178,381	185,516	192,937	308,898	4,783,408
LIFT FROM FIRE	136,459	140,963	145,897	151,003	156,288	161,758	167,420	173,280			1,473,740
LIFT FROM SPOKANE CO	126,143	175,208	181,340	187,687	194,256	201,055	208,092	215,375			1,709,785
TIF MATCH FOR LIFT	408,000	462,787	479,718	497,270	515,467	534,333	553,893	574,171	192,937	308,898	7,942,566
CRONK SEWER PROJECT											200,000
WATER/SEWER IOOPING FUND											144,000
CITY OF LIBERTY LAKE	-	-	-	-	-	-	-	-	-	-	947,000
HARVARD RD MIT/STORM/APA	61,000	129,213	135,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	2,125,213
Sales Tax Increment - City	531,000	408,000	385,282	402,730	384,533	365,667	346,107	325,829	707,063	591,102	11,641,223
State Match	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	23,000,003
TOTAL LOCAL AND STATE	2,000,000	2,000,000	1,999,999	2,000,000	2,000,001	2,000,001	1,999,999	2,000,000	1,999,999	2,000,000	46,000,004
EXPENSE Beg Bal plus Rev		9,257,105	9,708,745	8,676,745	2,653,745	4,653,745	6,653,745	8,653,745	10,653,745	34,653,745	
Expenses for Year		1,548,360	3,032,000	8,023,000							
Ending Balance		7,708,745	6,676,745	653,745	2,653,745	4,653,745	6,653,745	8,653,745	10,653,745	34,653,745	

NOTES:

#1. Schedule shows 2012 thru 2034. This schedule assumes that the City would continue to its property tax to the RDA after it expires in 2021. The schedule also assumes that the City will calculate the Sales Tax Increment and use those dollars to match the LIFT. Also include would be the additional dollars needed to make the full lift. This is found under the City of Liberty Lake line item.

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

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

#4. Harvard Rd Mitigation Fund dollars are fees received for the Interchange. Based upon 110 Single Family permits per year.

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

#5. Sales Tax Increment is calculated. The 2014 amount is sales tax increment that was measured in the 2013 Annual Report. Assume 5% growth in years 2015 and beyond.

Other Notes:

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

I-90 Interchange has not been factored into schedule

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

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

