

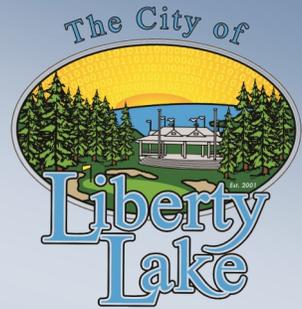


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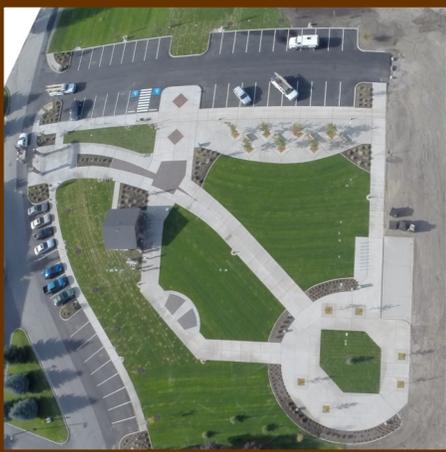


Fiscal Year 2015 Budget

Presented by Mayor Steve Peterson



Work



Play

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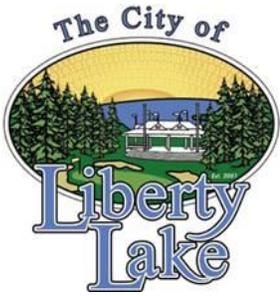
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CITY OF LIBERTY LAKE
Office of the Mayor

October 21, 2014

Dear City Council and Residents of Liberty Lake:

I am very pleased to present the City of Liberty Lake's 2015 budget.

It is very satisfying to reflect on the accomplishments of these past few years. We have done much to improve our service and bring community benefits to our residents. Our 2014 budget was right on target with the following:

- Revenues tracked ahead of projections
- Expenditures were within budget
- Debt continued to be reduced
- Capital projects completed were significant, on-time and under budget

Our commitment to being a safe, clean and green community with excellent facilities and infrastructure has not wavered. The 2015 budget is created to sustain this progress as we build for our future.

Going forward, citizen engagement is a priority for our City to tackle the five major elements identified in the 2014 Council retreat.

- It has been twelve years since we purchased Trailhead Golf Course. Our success with this facility is requiring us to replace our current building, built in 1973. What will take its place and how we can enhance our revenue should be closely examined.
- As we celebrate the completion of Town Square Park, we now need to develop a vision for the remaining property to address community events and senior programs. Part of this plan may include the surplus of the property along Appleway to provide additional retail space and to reduce any remaining debt.
- Our Library has been extremely successful since inception in 2002 and has exceeded the community's expectations. Today its use is beginning to reach building capacity. We will

need to address additional space between now and 2018; therefore, it should be viewed as an opportunity to combine the Library, Event and Senior Center as one discussion.

- A large number of our residents are interested in a municipal pool for the City. Pools require significant funds to construct and resources to maintain. While the developer in the River District is contemplating a neighborhood pool, we will need to see how that will impact the City and how it might affect our programming for water activities south of I-90.
- Our City is one of the fastest growing in the State of Washington. With growth 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.

Currently in 2015 our focus will be on the following:

- Rebuilding Appleway
- New signalization at Appleway and Liberty Lake Road to improve traffic flow
- Maintenance and repair of Liberty Lake Road from Country Vista north to the freeway
- Enhancing LIFT funding and identifying financing for long-term projects

Finally, the model of City accomplishment relies on citizen input and feedback. During the first quarter of 2015, we will invite our citizens and stakeholders to three open houses. We will develop an "Engage Liberty Lake" addition to our website which feeds upon the success we have had with our 2014 surveys. We will continue using the Library Newsletter and 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 the design elements.

Additionally to the Council's 2014 design elements, I am proposing the creation of a "Charrette" and timeline to address a master plan approach to achieve our five major elements within our City. I have included the cost of consultant services for this "Charrette" in our Comprehensive Plan update that is required by state law.

The 2015 budget contains *conservative revenue* projections and *disciplined expenditures* addressing our current to do list including:

- On-boarding the new Baseball fields
- New vehicles and equipment to sustain city services
- Increased compensation for all employees

To address our expansion of services in garbage, weeds, and policing we will need three new FTE's: A new police officer, a full-time maintenance worker, one entry level position in City Hall and several seasonal employees in Parks and Recreation. To support these additional expenses, our budget revenue will grow with the inclusion of waste management contract dollars, local government shared dollars for weed enforcement and a standard 1% growth in our property tax levy.

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,

A handwritten signature in black ink that reads "Steve Peterson". The signature is written in a cursive style with a large, prominent "S" at the beginning.

Mayor Steve Peterson

Council's Priorities for 2015

1. Trailhead Facility Improvements

- a. Solicit community input on Trailhead facility and site.
- b. Identify and recommend a strategy to improve the Trailhead facility.
- c. Develop a budget to support project.
- d. City Council desires to retain ownership of the facility.

2. Parks & Open Space

- a. Solidify plans and develop a timeline for community parks in the River District Area.
- b. Explore options for funding and constructing a municipal swimming pool.

3. Upgrade Traffic Signal at Appleway Avenue and Liberty Lake Road

- a. In the 2015 Budget, include funding to design and construct a traffic signal upgrade that improves the operational efficiency at Appleway Avenue and Liberty Lake Road.

4. Pedestrian Crossing Enhancements

- a. Identify, prioritize, and recommend areas within the City that could benefit from enhanced pedestrian crossings.
- b. 2015 Budget should include monies to improve pedestrian crossing and lighting at identified locations.

5. New Facility(s)

- a. Solicit feedback and explore options for a facility that benefits the needs of our community.
- b. Specifically, the Mayor and Council are interested in housing senior and other community needs.

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

Mike Kennedy (Community Resident)

Term Expiration: 12/31/2014 (assumed Robert Moore's term)

Larry Laux (City Resident)

Term Expiration: 12/31/2014

Brian Prisock (City Resident)

Term Expiration: 12/31/2014

Jared Von Tobel (City Resident)

Term Expiration: 12/31/2015

Adjunct Member(s) - Non Voting

Charles Matthews (City Resident)

Term Expiration: 12/31/2017

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

Liberty Lake Salary Commission:

Donald E. Millikan

Term Expiration: January, 2014

Peggy Self

Term Expiration: January, 2014

Wadie Elaimy

Term Expiration: January, 2017

Liberty Lake Youth Commission:

Tyler Wiggin - Chair

Term Expiration: August 2015

Nathan Grinalds

Term Expiration: August 2015

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

Paige Tucker
Term Expiration: August 2015

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 2015, the City will use seventeen (17) 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. 216
CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2015 THROUGH DECEMBER 31, 2015, 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, 2015 and ending December 31, 2015.

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 23, 2014 and October 30, 2014 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 2015 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 2015 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 \$11,143,167 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 2015 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 2015 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 _____, 2014.

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
2015 Budget Summary By Fund**

FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	\$ 2,250,375	\$ 5,310,491	\$ 6,054,127	\$ 1,511,739
Street Fund	150,000	954,155	935,365	168,790
Tourism Promotion Fund	43,000	53,100	78,000	18,100
Tourism Promotion Area (TPA)	4,236	50,019	54,255	-
Restricted Reserve	1,215,700	12,500	100	1,228,100
LTGO Redemption Note (1.8)	-	168,113	168,113	-
City Land LTGO Bond Fund	-	161,521	161,521	-
Capital Projects Fund	245,000	175,750	257,000	163,750
Special Capital Projects Fund	395,000	175,750	120,000	450,750
Street Capital Projects Fund	847,500	1,884,605	2,370,000	362,105
Harvard Road Mitigation Fund	35,000	67,302	50,000	52,302
Library Capital Fund	38,187	13,866	30,200	21,853
Police Capital Fund	63,000	50	63,000	50
Stormwater Utility Fund	200,000	62,250	147,000	115,250
Aquifer Protection Fund	160,000	40,100	140,000	60,100
Golf Operations Fund	110,400	492,170	490,486	112,084
Unemployment Fund	-	24,000	24,000	-
	<u>\$ 5,757,398</u>	<u>\$ 9,645,742</u>	<u>\$ 11,143,167</u>	<u>\$ 4,264,973</u>

**CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2015**

JOB TITLE	Total Full Time Employees = 32		CURRENT RANGE	2015 PROPOSED CHANGES
	Full Time (FT)	Part Time (PT)		
		# of Employees		
<u>Section 2. EXECUTIVE</u>				
City Administrator	FT	1	\$120,000	\$115,340 - \$129,891
<u>Section 3. ADMIN & FINANCE</u>				
Finance Director	FT	1	\$83680-\$95160	
City Treasurer	FT	1	\$52250-\$59426	
City Clerk	FT	1	\$52250-\$59426	
Office Assistant	FT	2	\$35756-\$40248	proposed additional position
<u>Section 4. POLICE</u>				
Chief of Police	FT	1	\$87332-98389	
Police Records Clerk	FT	1	\$38730-\$44055	
Entry Level Officer	FT	1	\$43200-\$44950	
Lateral Officer 1-14	FT	7	\$56614-\$73224	proposed new position
Police Sergeant	FT	1	\$73807-\$83117	
Police Detective	FT	1	\$76594-\$86249	
<u>Section 5. PARKS & RECREATION</u>				
Parks & Recreation Coordinator	FT	1	\$50000-\$56860	
Golf Professional	FT	1	\$50273-\$57138	
Parks and Open Space Superintendent	FT	1	\$51022-\$58053	
Maintenance Worker	FT	2	\$30314-\$34133	proposed new position
Recreational Staff-Counselors	PT	NA	\$9.37 - \$10.35 per hour	\$9.47 - \$10.67
Recreational Staff - Lead	PT	NA	\$10.77 - \$12.13 per hour	
Park Maintenance Seasonal	PT	NA	\$9.37 - \$10.35 per hour	\$9.47 - \$10.67
Park Maintenance Seasonal - Experienced	PT	NA	\$10.77 - \$12.13 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	\$46322-\$52707	
Chief Building Inspector	FT	1	\$57699-\$65624	
Planning & Building Services Manager	FT	1	\$63000-\$70948	
Permit Technician	FT	1	\$35401-\$40248	
<u>Section 7. LIBRARY</u>				
Director of Library Services	FT	1	\$63934-\$72706	
Librarian	FT	1	\$40643-\$46238	
Circulation Supervisor	FT	1	\$31429-\$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	\$9.32-\$10.50 per hour	\$9.47 - \$10.67
<u>Section 8. PUBLIC WORKS</u>				
City Engineer	FT	1	\$77120-\$87702	
Crew Supervisor/Equipment Maint Tech	FT	1	\$44096-\$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. XXX**

**A RESOLUTION OF THE CITY OF LIBERTY LAKE, WASHINGTON, LEVYING
THE REGULAR PROPERTY TAXES FOR THE CITY OF LIBERTY LAKE,
WASHINGTON IN SPOKANE COUNTY FOR THE YEAR COMMENCING JANUARY
1, 2014 TO PROVIDE REVENUE FOR THE PROVISION OF CITY SERVICES AS SET
FORTH IN THE CITY BUDGET.**

WHEREAS, State law authorizes the City of Liberty Lake to levy regular property taxes upon the taxable property within the corporate limits in order to provide revenue for the 2015 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 8,675

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 2015 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2015 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. 2015 Levy. There shall be and is hereby levied and imposed upon real property, personal property, all new construction, utility property, and all property resulting from any annexations as defined in RCW Chap. 84.02 and 84.55.005 in the City of Liberty Lake, Spokane County, Washington, a regular property tax increase over the 2014 amount of \$20,178.81 which is 1% for the year commencing January 1, 2015, 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 2015 calendar year.

Section 2. 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 18th day of November, 2014

Mayor Steve Peterson

ATTEST:

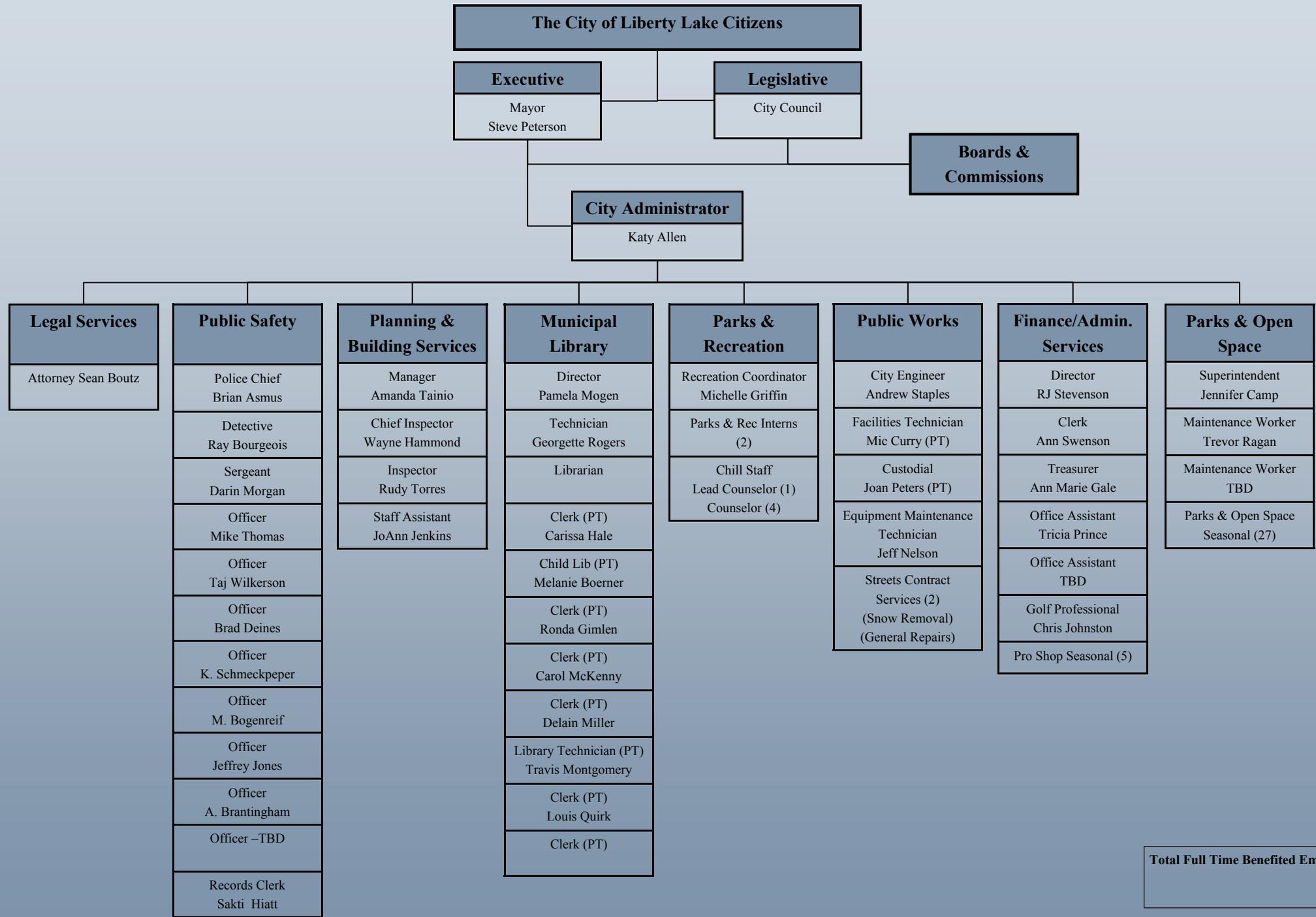
City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication:

Effective Date:



Total Full Time Benefited Employees = 32

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

	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed
001 General Fund				
310 Taxes	\$ 4,070,437	\$ 4,212,209	\$ 4,160,000	\$ 4,428,431
320 Licenses & Permits	535,578	571,831	520,000	451,000
330 Intergovernmental	170,676	146,077	145,050	156,880
340 Charges for Services	119,965	135,318	89,900	106,220
350 Fines and Forfeitures	71,695	60,237	65,650	55,650
360 Miscellaneous Revenue	35,924	24,099	27,800	26,410
380 Non-Revenue	76,359	66,140	695,250	85,900
390 Operational Transfers	2,448	-	-	-
Total of General Fund	\$ 5,083,082	\$ 5,215,911	\$ 5,703,650	\$ 5,310,491

	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed
All Other Funds				
110 Street Fund	\$ 1,346,182	\$ 818,840	\$ 997,155	\$ 954,155
115 Tourism Promotion Fund	43,593	48,259	40,170	53,100
117 Tourism Promotion Area (TPA)	42,698	54,226	50,010	50,019
120 Restricted Reserve	3,666	3,277	4,000	12,500
212 LTGO Redemption Note (1.8)	168,098	168,098	168,113	168,113
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
310 Capital Projects Fund	171,895	231,640	151,000	175,750
311 Special Capital Projects Fund	171,797	221,758	150,500	175,750
312 Street Capital Projects Fund	51,977	326,477	401,500	1,884,605
313 Townsquare Capital Fund	-	-	785,000	-
320 Harvard Road Mitigation Fund	41,446	720,080	660,500	67,302
330 Library Capital Fund	56,824	13,361	13,687	13,866
334 Police Capital Fund (Software)	130,000	206	50	50
410 Stormwater Utility Fund	64,211	61,960	62,250	62,250
411 Aquifer Protection Fund	-	120,091	40,000	40,100
420 Golf Operations Fund	379,106	514,342	488,170	492,170
501 Unemployment Fund	42,152	17,274	20,000	24,000
Total Revenues for All Other Funds	\$ 2,875,164	\$ 3,481,406	\$ 4,193,626	\$ 4,335,251

GRAND TOTAL FOR ALL FUNDS **\$ 7,958,246 \$ 8,697,318 \$ 9,897,276 \$ 9,645,742**

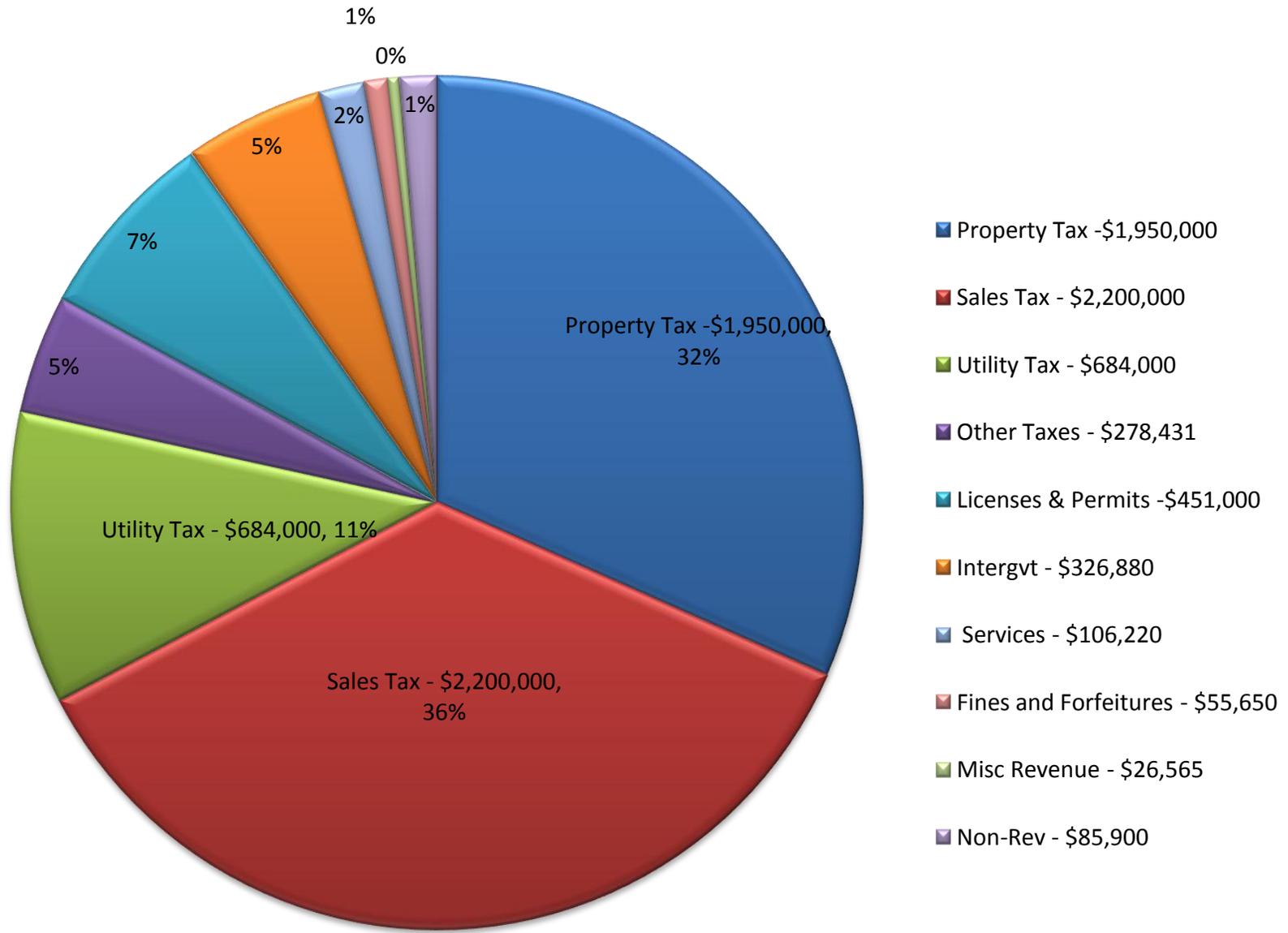
**City of Liberty Lake
Budget Summary by Expenditures**

	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed
001 General Fund				
511 Legislative	\$ 52,130	\$ 49,002	\$ 58,362	\$ 64,562
513 Executive	213,051	209,013	230,336	241,289
514 Finance	575,505	581,101	772,451	920,586
515 Legal	60,000	60,000	60,000	60,000
519 Central Services	2,212,561	987,529	644,981	925,915
521 Law Enforcement	1,649,084	1,799,598	1,819,287	1,943,309
558 Community Development	361,683	315,712	378,072	397,952
571 Recreation	89,354	142,903	163,983	182,069
572 Library	374,454	411,178	427,670	438,032
576 Parks	380,565	441,077	1,099,626	794,103
580 Non Expenditures	74,460	65,631	88,010	86,310
Total of General Fund	\$ 6,042,846	\$ 5,062,745	\$ 5,742,778	\$ 6,054,127

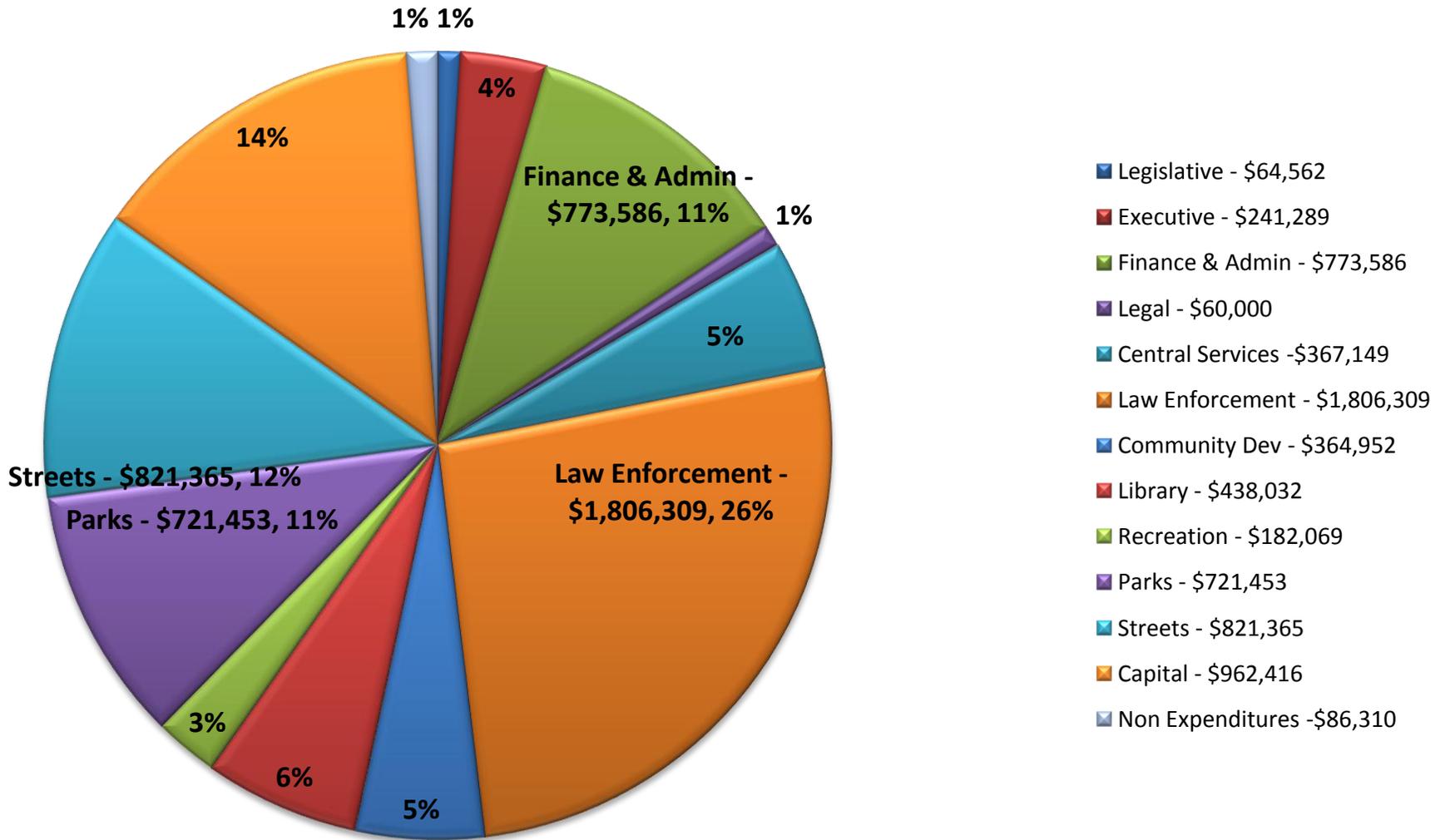
	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed
All Other Funds				
110 Street Fund	\$ 709,896	\$ 783,031	\$ 1,056,709	\$ 935,365
115 Tourism Promotion Fund	63,064	70,000	75,000	78,000
117 Tourism Promotion Area (TPA)	44,034	50,000	50,010	54,255
120 Restricted Reserve	-	280	300	100
212 LTGO Redemption Note (1.8)	168,098	168,098	168,113	168,113
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
310 Capital Projects Fund	-	67,813	880,000	257,000
311 Special Capital Projects Fund	10,466	70,594	620,000	120,000
312 Street Capital Projects Fund	-	725,297	214,000	2,370,000
313 Townsquare Capital Fund	-	-	785,000	-
320 Harvard Road Mitigation Fund	8,383	1,291,394	660,000	50,000
330 Library Capital Fund	58,314	37,376	67,500	30,200
334 Police Capital Fund (Software)	-	-	130,200	63,000
410 Stormwater Utility Fund	35,049	31,485	122,000	147,000
411 Aquifer Protection Fund	-	-	50,000	140,000
420 Golf Operations Fund	456,742	434,712	617,488	490,486
501 Unemployment Fund	42,152	17,274	20,000	24,000
Total Expenditures for All Other Funds	\$ 1,757,717	\$ 3,908,873	\$ 5,677,841	\$ 5,089,040

GRAND TOTAL FOR ALL FUNDS \$ 7,800,563 \$ 8,971,618 \$ 11,420,619 \$ 11,143,167

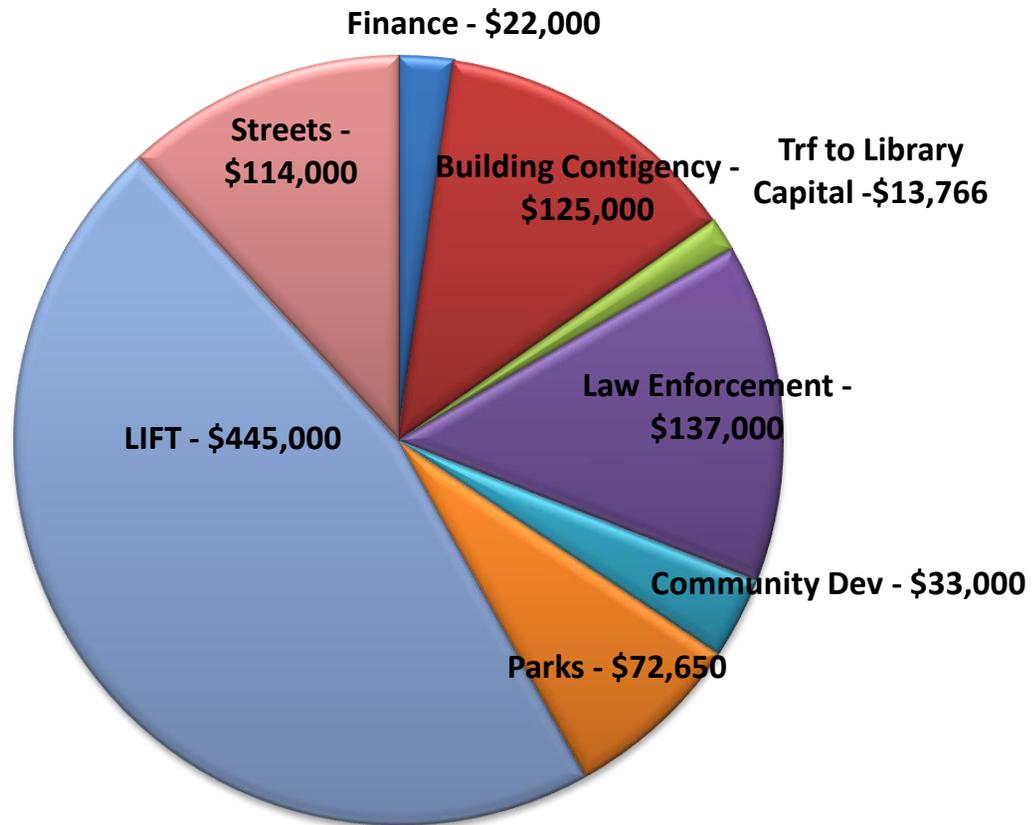
2015 Proposed Operating Revenue \$6,164,646



2015 General/Streets Proposed Expenditures \$6,889,492

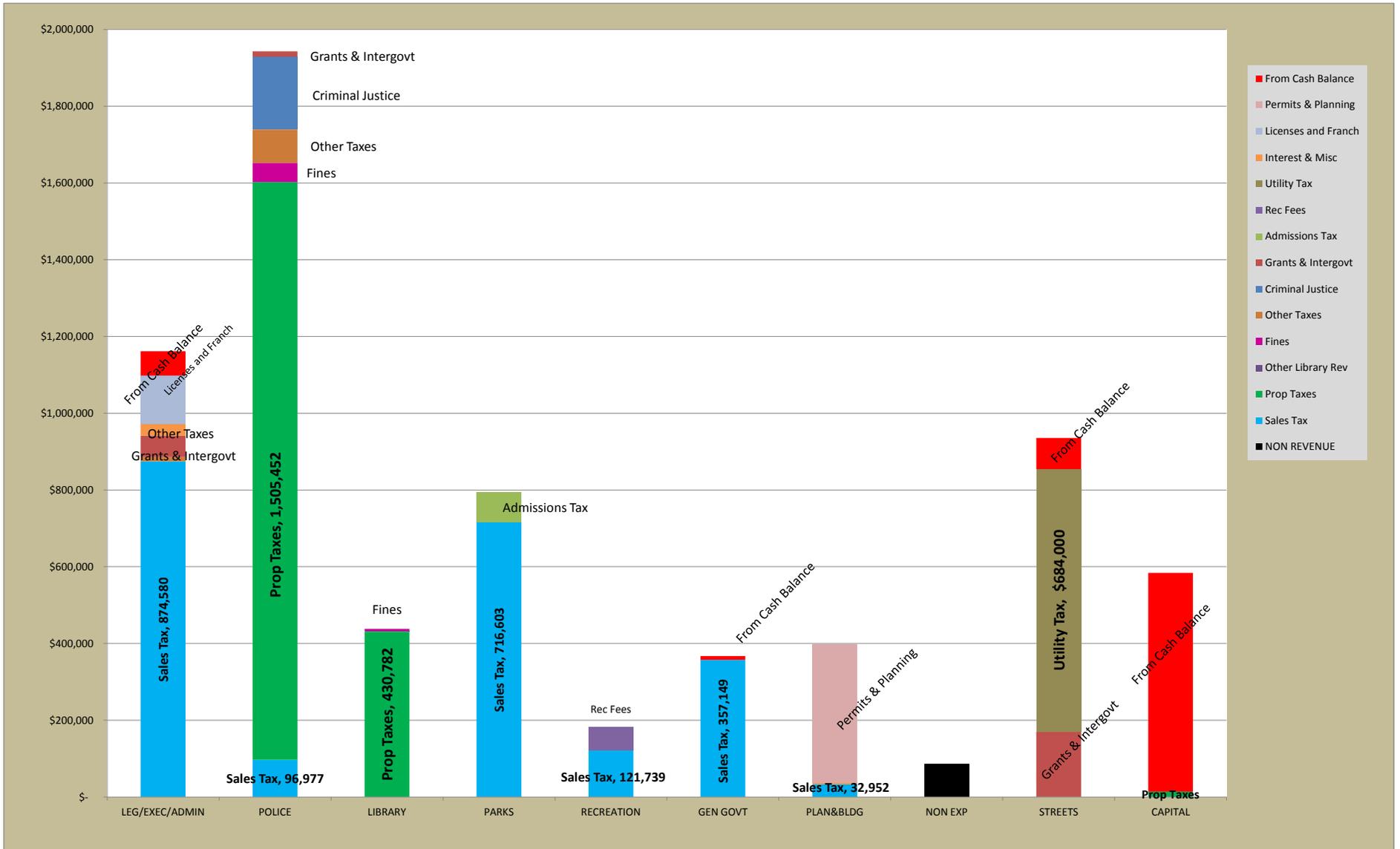


2015 General Fund Capital Breakdown \$962,416



General Fund Expenditures by revenue source for 2015

Graph presents which revenue sources would support each department



General Fund

**Legislative
General Fund 001**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 20,625.00	\$ 21,000.00	\$ 33,600.00	\$ 33,600.00	0%
Benefits	1,773.54	1,796.28	2,762.00	2,762.00	0%
Supplies	1,170.55	2,116.32	1,500.00	2,000.00	33%
Services & Charges	12,371.53	12,493.44	10,500.00	15,200.00	45%
Intergovernmental	16,189.52	10,897.04	10,000.00	11,000.00	10%
Capital Outlay	-	698.83	-	-	
Legislative Total	\$ 52,130	\$ 49,002	\$ 58,362	\$ 64,562	- 11%

Legislative costs are expenditures associated with City Council activities.

Notes

Services and Charges Includes AWC Membership Dues

CITY OF LIBERTY LAKE
DEPARTMENT: LEGISLATIVE
FUND: General Fund
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
511601000	Legislative-Salaries & Wages	20,625.00	21,000.00	33,600.00	33,600.00	
511602001	Legislative-Social Security & Medicare	1,578.01	1,606.44	2,571.00	2,571.00	
511602300	Labor & Industries	195.53	-	-	-	
511602302	Legislative-Labor & Industries	-	189.84	191.00	191.00	
511603100	Legislative-Office & Operating Supplies	1,170.55	2,116.32	1,500.00	2,000.00	Supplies for retreat, work sessions, etc.
511304100	Legal Notices	4,625.60	4,710.07	5,500.00	4,700.00	
511404900	Registration	1,195.00	-	-	-	
511604100	Legislative - Professional Services	-	646.75	-	-	
511604300	Legislative Travel-Lodging,Meals,Mileag	1,690.93	776.81	2,500.00	2,500.00	AWC Annual Conf - Wenatchee for 2015
511604800	Legislative - Outside Labor/Materials	-	172.81	-	-	
511604900	Legislative-Dues,Subscriptions,Mbrsh	4,860.00	6,187.00	2,500.00	8,000.00	AWC Membership = \$5500 for 2015 Council dues and conferences
511605100	Election Costs	16,189.52	10,897.04	10,000.00	11,000.00	Estimate Increase by \$1K for 2015
594116400	Furniture,Computers&Equip	-	698.83	-	-	
Total		52,130.14	49,001.91	58,362.00	64,562.00	

**Executive
General Fund 001**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 78,000	\$ 129,000	\$ 135,000	\$ 137,400	2%
Benefits	20,048	35,331	35,836	36,684	2%
Supplies	4,456	3,558	3,500	3,000	-14%
Services & Charges	105,647	40,473	55,500	63,705	15%
Capital Outlay	4,900	652	500	500	0%
Executive Total	\$ 213,051	\$ 209,013	\$ 230,336	\$ 241,289	5%

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

Notes

- Services and Charges** \$15,000 to respond to events and projects that need outside resources.
- Services and Charges** \$28,500 for GSI and Valley Chamber of Commerce Economic Development.
- Services and Charges** \$5K for Concession Stand design.

CITY OF LIBERTY LAKE
DEPARTMENT: EXECUTIVE
FUND: General Fund
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
513101001	Mayor-Salaries & Wages	9,000.00	9,000.00	15,000.00	15,000.00	
513101002	City Administrator-Salaries & Wages	68,999.91	120,000.00	120,000.00	122,400.00	
513102001	Executive-Social Security & Medicare	1,679.67	2,409.13	2,888.00	2,923.00	
513102105	City Administrator Retirement	8,797.49	15,300.00	15,300.00	15,606.00	
513102204	City Administrator Medical/Life/LTD	9,168.40	16,315.68	16,316.00	16,823.00	
513102302	Executive-Labor & Industries	401.95	505.73	532.00	532.00	
513102800	HRA VEBA-City Administrator	-	800.00	800.00	800.00	
513103100	Executive-Office & Operating Supplies	3,643.76	1,859.17	2,000.00	2,000.00	
513103101	Executive-Event & Meeting Expenses	812.61	1,698.89	1,500.00	1,000.00	
513104100	Executive-Professional Services	75,460.15	8,303.64	15,000.00	20,000.00	Respond to events and projects that require outside resources. Added \$5k for Concession Stand
513104200	Executive - Communications	-	600.00	-	1,200.00	Cell Phone stipend
513104300	Executive Travel-Lodging,Meals,Mileage	6,061.31	6,733.44	5,000.00	5,655.00	Travel to AWC in Wenatchee, regional meetings and legislative conferences. WMCA conference for City Admin.
513104400	Executive - Advertising	529.00	-	-	-	
513104900	Dues,Subscriptions,Mbrships	6,320.50	8,340.50	6,000.00	6,850.00	Membership and dues for AWC, WMCA, and other events. Also includes \$1735 for SRTC.
513404900	Registration Fees	1,410.00	-	-	-	
558704100	Econ. Dev. - Advertising	5,081.53	1,000.00	1,000.00	1,500.00	Business Journal
558704900	Econ. Dev. - Dues/memberships	10,784.87	15,495.00	28,500.00	28,500.00	\$20K for GSI membership and economic development. \$7500 for Valley Chamber. \$1000 for addt support, promotion.
594136200	Capital Expenditures - Buildings & Structure	501.97	-	-	-	
594136400	Executive-Furniture,Computers&Equip	4,398.19	652.18	500.00	500.00	
Total		213,051.31	209,013.36	230,336.00	241,289.00	

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 237,181.58	\$ 253,475.30	\$ 264,446.00	\$ 306,970.00	16%
Benefits	117,186.90	117,709.73	126,805.00	145,316.00	15%
Supplies	14,292.54	11,827.69	15,000.00	16,500.00	10%
Services & Charges	198,093.32	183,954.94	211,700.00	302,800.00	43%
Capital Outlay	8,750.76	14,133.67	154,500.00	149,000.00	-4%
Administrative Services Total	\$ 575,505	\$ 581,101	\$ 772,451	\$ 920,586	19%

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

Notes

- Capital Outlay** \$125K Contingency for unexpected events such as vehicle breakdowns and facility issues like the roof.
- Services & Charges** Includes City Insurance Premiums, Utility Services, phone internet \$60k Aquatic Ctr, Trailhead Facility, City Ctr planning/design
- Salaries and Wages** Add new position Administrative Assistant
- Benefitts** Add new position Administrative Assistant

CITY OF LIBERTY LAKE
DEPARTMENT: FINANCE AND ADMINISTRATIVE SERVICES, CENTRAL SERVICES
FUND: General Fund
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
514221000	Treasurer	50,201.53	53,469.00	54,892.00	55,994.00	
514221001	Treasurer Overtime	261.44	124.90	100.00	100.00	
514231006	Salaries & Wages-Administrative Services	186,695.39	173,463.30	183,567.00	221,916.00	Add FT admin asst
514231009	Overtime	23.22	150.72	100.00	100.00	
518301000	Salaries & Wages-Janitorial/Building Services	-	26,267.38	25,787.00	28,860.00	
514222001	Treasurer -Medicare	719.93	752.60	798.00	814.00	
514222105	Retirement-Treasurer	6,419.63	6,828.43	7,012.00	7,152.00	
514222204	Medical/Life/LTD Treasurer	15,198.68	15,882.04	15,905.00	16,407.00	
514222302	Labor & Industries Treasurer	289.12	258.19	314.00	314.00	
514222805	HRA VEBA Treasurer	-	800.00	800.00	800.00	
514232001	Medicare-Administrative Services	2,695.73	2,486.95	2,664.00	3,220.00	
514232105	Retirement	23,801.53	22,130.38	23,418.00	28,307.00	
514232204	Medical/Life/LTD-Administrative Services	67,050.98	58,789.81	66,108.00	76,596.00	
514232302	Labor & Industries-Administrative Services	1,011.30	788.74	942.00	1,256.00	
514232806	HRA VEBA	-	2,600.01	2,400.00	3,200.00	
518302001	Social Security & Medicare-Janitorial/Building Service	-	2,009.42	1,973.00	2,208.00	
518302105	Retirement-Janitorial/Building Services	-	2,164.30	2,375.00	2,946.00	
518302302	Labor & Industries-Janitorial/Building Services	-	2,218.86	2,096.00	2,096.00	
514233100	Administrative Services-Office & Operating Supplies	3,502.74	5,690.06	7,000.00	8,500.00	Based on 2013 actual,est \$2500 solid waste
514233200	Administrative Services-Fuel Consumed	60.21	-	-	-	
514233500	Administrative Services-Small Tools & Minor Equipm	-	-	500.00	500.00	
517903100	Wellness Program-Supplies	357.12	373.61	1,000.00	1,000.00	
518303100	Centralized Services-Office & Operating Supplies	10,372.47	5,764.02	6,500.00	6,500.00	
514234100	Administrative Services-Professional Services	63,653.35	17,561.42	22,000.00	30,200.00	BIAS, STERLING, US BANK, COPIER, BUSINESS LIC, CIVICPLUS,est \$5K solid waste
514234200	Administrative Services-Telephone,Internet,Postage	16,228.56	14,795.76	16,000.00	21,500.00	POSTAGE, PHONES, AND INTERNET
514234300	Administrative Services Travel-Lodging,Meals,Mileag	1,879.50	2,972.43	3,500.00	3,700.00	WFOA, WMCA, Budget Workshop, and other meetings.
514234400	External Taxes-Inland Empire Passes	2.61	3.83	-	-	
514234500	Postage Machine Meter Rental	589.08	782.64	800.00	800.00	
514234800	Administrative Services-Outside Labor & Materials	34.04	-	-	-	
514234901	Administrative Services-Dues,Subscriptions,Mbrshp	1,406.09	3,275.00	2,500.00	2,700.00	WFOA, WMCA, Budget workshops, and other dues
514404900	Registration Fees	2,162.00	-	-	-	
517904100	Wellness Program-Professional Service	-	-	400.00	400.00	
518304100	Central Services-Professional Services	2,585.16	4,122.89	3,500.00	3,500.00	
518304101	Central Services-Aquatic Ctr,Trailhead Facility,City Ctr Planning/Design	-	-	-	60,000.00	Planning and Design for Trailhead, Aquatic Center, and Community Center
518304600	Central Services-Insurance	82,513.86	96,132.21	106,000.00	116,000.00	Estimate increase plus deductible
518304700	Central Services-Utility Services	20,620.18	22,420.88	20,000.00	23,000.00	Based upon 2013 Actual
518304800	Central Services-Outside Labor & Materials	6,418.89	-	10,000.00	6,000.00	
518804100	Information Technology Services	-	21,887.88	27,000.00	35,000.00	HiTechnique - IT costs.Inc \$8k server b/u svc
594146400	Finance-Furniture,Computers&Equip	2,135.84	14,133.67	2,500.00	2,000.00	
594186200	Central Services - Buildings & Structures	3,921.45	-	125,000.00	125,000.00	Contingency for unexpected events such as vehicle breakdowns and facility issues like the roof.
594186400	Central Services-Furniture,Computers&Equip	2,693.47	-	27,000.00	22,000.00	\$12K for New City Server. \$10K for Electric Charging Station
Total		575,505.10	581,101.33	772,451.00	920,586.00	

Legal Services
General Fund 001

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Services & Charges	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0%
Legal Services Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0%

Notes

The City contracts for its Legal Services.

**General Government Services
General Fund 001**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Animal Services	\$ 12,756	\$ 11,616	\$ 9,703	\$ 9,703	0%
Public Health - Project Access	10,000	7,500	1,500	1,500	0%
Public Health Services	-	-	-	10,000	#DIV/0!
Spokane Regional Clean Air Agency	13,767	13,711	14,057	14,312	2%
Alcoholism Treatment	2,004	1,875	1,600	2,000	25%
Interfund Loan Disbursements	-	610,000	-	-	#DIV/0!
Non-expenditures-State remittances	74,460	65,631	88,010	86,310	-2%
Transfer for Debt Service Payments	1,137,702	329,617	329,634	329,634	0%
Intergovernmental agreements	521,453	-	100,000	445,000	345%
Transfer to Capital and other Operation Fund:	514,880	13,210	188,487	113,766	-40%
General Government Services Total	<u>\$ 2,287,020</u>	<u>\$ 1,053,160</u>	<u>\$ 732,991</u>	<u>\$ 1,012,225</u>	<u>38%</u>

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

Notes

Transfer to Capital

Includes transfer to Library Capital of \$13,766 and a transfer to Streets of \$100K for Pedestrian Safety.

CITY OF LIBERTY LAKE
DEPARTMENT: GENERAL GOVERNMENT
FUND: General Fund
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
554304100	Animal Services	12,756.00	11,616.00	9,703.00	9,703.00	Per agreement
562004100	Public Health - Project Access	10,000.00	7,500.00	1,500.00	1,500.00	Project Access
562004101	Public Health Services				10,000.00	Program to be developed by City in 2015
553705100	Spokane Regional Clean Air Agency	13,767.00	13,711.00	14,057.00	14,312.00	SRCAA Approved assessment on June 5th, 2014
566105100	Alcoholism Treatment	2,003.72	1,874.85	1,600.00	2,000.00	percentage of Liquor Profits City receives
581100000	Interfund Loan Disbursements - Other Costs Alloc	-	610,000.00	-	-	
586004401	State/Local Use Tax Remittal	102.41	13.44	3,000.00	3,000.00	
586004402	State Bld Code Surcharge Remit	1,050.00	1,140.00	800.00	800.00	
586820000	State Remittances-Vehicle Licensing Fraud Accto	-	-	700.00	-	
586830000	JIS Trauma / Crime Vic	2,944.36	2,396.50	3,300.00	3,300.00	
586830001	Auto Theft Prevention	5,786.57	4,655.27	6,200.00	6,200.00	
586830002	Traumatic Brain Injury	561.52	449.60	600.00	600.00	
586880000	Public Safety Ed Acct	340.96	403.33	450.00	450.00	
586890000	State Remittance - Highway Safety	115.95	137.06	100.00	200.00	
586890001	State Remittance - Death Investigation	73.05	86.33	300.00	300.00	
586890900	State Remittance - State Patrol Highway	414.42	490.41	1,700.00	1,500.00	
586910000	Traffic Fines - State	33,538.44	27,763.69	35,500.00	35,500.00	
586920000	State Of WA PSEA 30%	18,385.56	15,277.50	19,000.00	19,000.00	
586960000	Lab/bld Breath Test	475.21	502.00	500.00	1,000.00	
586970000	Judicial Information System	10,046.36	8,121.57	12,000.00	12,000.00	
586990000	School Zone Safety	220.05	135.03	100.00	200.00	
589000001	Professional Svc Reimbursed	-	2,991.72	2,000.00	2,000.00	
589000002	Other Non-Expenditures - Background Checks	-	30.00	60.00	60.00	
589000005	Professional Services-Notice Signs	-	130.44	500.00	-	
589000006	Professional Services-Legal Ads,Postage,Etc.	-	579.68	1,000.00	-	
589000003	Inland Empire Pass Fees Remit	374.50	316.00	200.00	200.00	
589000004	Non-Expenditures	30.00	11.50	-	-	
589999999	Payroll Liabilities	0.16	-	-	-	
597190000	Debt Svc Transf G.C. Mo.	168,097.51	168,097.51	168,113.00	168,113.00	
597190001	Debt Svc Trans - Golf Course	-	-	-	-	
597190002	Debt Svc Trans - Land LTGO Bond	161,519.80	161,519.80	161,521.00	161,521.00	
597190003	Debt Svc Trans - CH LTGO Bonds	808,084.20	-	-	-	
597210000	OP Trans To Police Capital	130,000.00	-	-	-	
597420000	OP Trans To Streets	256,000.00	-	175,000.00	100,000.00	For 4 Pedestrian Crossings in 2015. Trf to Streets.
597420001	Transfers-out Street Capital Fund	50,000.00	-	-	-	
597440000	OP Trans To Str Light	22,316.03	-	-	-	
597720001	OP Trans To LLML Capital	56,564.08	13,210.00	13,487.00	13,766.00	
598145100	Business License Bank/	452.54	-	-	-	
598425100	Intergovernmental Agreements - LIFT	521,000.00	-	100,000.00	445,000.00	Match for LIFT funds. TBD in later 2015.
Total		2,287,020.40	1,053,160.23	732,991.00	1,012,225.00	

**Police Department
General Fund 001**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 755,900	\$ 827,911	\$ 835,984	\$ 875,065	5%
Benefits	312,157	359,627	366,803	400,594	9%
Supplies	52,426	68,337	66,500	74,000	11%
Services & Charges	90,979	103,561	114,000	125,650	10%
Court Services	154,717	204,553	135,000	180,000	33%
Sheriff (EMS Agreement)	88,410	78,739	84,000	84,000	0%
Spokane County - Jail	55,989	46,236	60,000	67,000	12%
Capital Outlay	129,042	101,170	157,000	137,000	-13%
Debt Service	9,463	9,463	-	-	#DIV/0!

Police Department Total	\$ 1,649,084	\$ 1,799,598	\$ 1,819,287	\$ 1,943,309	7%
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Police services includes Chief of Police, City Patrol Officers, Police Clerk, 2 Reserve Officers, SCOPE, Court Services, Jail Services, and other County law enforcement services.

Notes

Salaries & Wages Additional Officer

Capital Outlay

1. Replace 2 patrol cars
2. ALPR
3. Video surveillance
4. 3 MCT replacements

CITY OF LIBERTY LAKE
DEPARTMENT: POLICE
FUND: General Fund
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
521101000	Salaries & Wages-Police Records Clerk	-	42,956.42	39,500.00	40,685.00	
521101001	Overtime-Police Records Clerk	-	446.89	400.00	1,000.00	
521221011	Salaries & Wages-LLPD	720,906.89	745,348.94	750,283.00	786,674.00	Proposed new officer for 2015
521221012	Police Overtime	34,993.38	37,226.19	45,801.00	46,706.00	
521221014	Grant OT Alcohol Impaired Driving Countermeasur	-	1,932.42	-	-	
521102001	Medicare-Police Records Clerk	-	607.00	579.00	605.00	
521102105	Retirement-Police Records Clerk	-	5,518.06	5,088.00	5,315.00	
521102204	Medical/Life/LTD-Police Records Clerk	-	14,390.48	15,643.00	16,157.00	
521102302	Labor & Industries-Police Records Clerk	-	300.99	317.00	317.00	
521102800	HRA VEBA-Police Records Clerk	-	1,466.67	800.00	800.00	
521222001	Law Enforcement-Medicare	10,924.84	11,227.53	11,461.00	12,084.00	
521222105	Law Enforcement-Retirement	77,086.84	78,938.37	81,565.00	81,476.00	
521222204	Law Enforcement-Medical/Life/LTD	198,548.95	209,939.19	210,569.00	237,560.00	
521222302	Law Enforcement-Labor & Industries	16,604.88	18,759.62	20,781.00	24,480.00	
521222611	Uniforms-Duty & Reserv	8,991.32	10,479.06	12,000.00	13,000.00	additional FTE in 2015 and per CBA
521222809	HRA VEBA-Law Enforcement	-	8,000.00	8,000.00	8,800.00	
521103100	Law Enforcement-Office & Operating Supplies	4,424.26	10,433.24	10,000.00	12,000.00	
521103200	Law Enforcement-Fuel Consumed	42,788.65	45,518.92	45,000.00	50,000.00	based upon 2014 fuel consumption
521103500	Law Enforcement-Small Tools & Minor Equipment	3,652.18	9,942.81	10,000.00	10,000.00	
521503100	Law Enforcement - Bldg. Office & Operating Suppli	1,560.43	2,442.20	1,500.00	2,000.00	
521104100	Law Enforcement-Professional Services	8,042.52	16,866.28	11,000.00	11,000.00	
521104200	Law Enforcement-Telephone,Internet,Postage	17,544.60	17,701.62	26,000.00	26,000.00	
521104300	Law Enforcement Travel-Lodging,Meals,Mileage	923.88	5,696.28	5,000.00	5,000.00	
521104600	Law Enforcement - Insurance	10,966.38	14,781.24	16,500.00	18,150.00	estimated increase
521104800	Vehicle Maintenance	15,080.34	23,862.06	20,000.00	20,000.00	
521104900	Law Enforcement-Dues,Subscriptions,Mbrships	2,669.65	5,528.55	10,000.00	20,000.00	Increase for Brantingham academy training
521404900	Registration Fees	2,632.00	500.00	-	-	
521504100	Law Enforcement Building-Professional Services	774.96	1,786.51	1,500.00	1,500.00	
521504700	Law Enforcement - Utility Services	16,581.70	16,487.51	20,000.00	20,000.00	based upon 2014 utility use
521504800	Law Enforcement - Building Maintenance	4,211.41	350.50	4,000.00	4,000.00	
512505100	Court Services	154,717.21	204,553.39	135,000.00	180,000.00	2013 Court Costs exceeded \$200K. Proj for 2014 is \$180K
519705100	Sheriff (EMS Agreement)	88,410.36	78,739.32	84,000.00	84,000.00	per contract
519705101	Spokane County - Jail	55,988.70	46,236.00	60,000.00	67,000.00	Current agr is \$37K per year plus adjustment to actual which in 2014 was an additional \$30K. Recommend budget to be \$67K
594216200	Capital Expenditures - Buildings & Structures	6,316.57	-	-	-	
594216402	Law Enforcement-Furniture,Computers&Equip	121,725.36	99,170.16	155,000.00	135,000.00	Replace 2 patrol cars, ALPR, Video surveillance, 3 MCT replacements.
594216403	Grant WASPC Radar/Antenna	1,000.00	2,000.00	2,000.00	2,000.00	2 grants from WASPC in 2015
591217500	Lease Purchase-Police Car	8,430.30	8,931.87	-	-	
592218100	Lease Purchase Interest-Police Car	1,033.05	531.48	-	-	
521229000	Unemployment Claims-Law Enforcement	11,552.00	-	-	-	
Total		1649083.61	1799597.77	1819287.00	1943309.00	

Planning & Building Services
General Fund 001

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 235,158	\$ 209,925	\$ 220,706	\$ 225,583	2%
Benefits	71,239	79,985	98,616	102,669	4%
Supplies	8,675	8,253	12,250	9,250	-24%
Services & Charges	23,701	14,521	43,500	27,450	-37%
Capital Outlay	22,911	3,028	3,000	33,000	1000%
Planning & Building Services Total	\$ 361,683	\$ 315,712	\$ 378,072	\$ 397,952	5%

Notes

- Salaries & Wages** Includes hours for code enforcement.
- Services & Charges** Comprehensive Plan Update Consultant for \$10K
- Capital Outlay** Vehicle for inspectors.

CITY OF LIBERTY LAKE
DEPARTMENT: BUILDING AND PLANNING
FUND: General Fund
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
524601000	Protective Inspections - Salaries & Wages	-	-	-	6,315.00	Code Enforcement
558501000	Salaries & Wages-Building Permits/Plan Reviews	-	145,678.16	149,906.00	152,922.00	
558501001	Overtime-Building Permits/Plan Reviews	-	34.76	800.00	800.00	
558601000	Salaries & Wages-Planning	166,012.14	64,212.02	70,000.00	65,546.00	
559601000	Chief Bldg Inspector	69,145.56	-	-	-	
524602001	Protective Inspections - Social Security & Medicare	-	-	-	484.00	Code enforcement
524602105	Protective Inspections - Retirement	-	-	-	645.00	Code enforcement
524602302	Protective Inspections - Labor & Industries	Comprehensiv	-	-	420.00	Code enforcement
558502001	Medicare-Building Permits/Plan Reviews	2,381.86	2,224.46	2,186.00	2,229.00	
558502105	Retirement-Building Permits/Plan Reviews	12,666.80	16,272.15	19,215.00	19,600.00	
558502204	Medical/Life/LTD-Building Permits/Plan Reviews	22,944.79	29,768.26	44,090.00	45,494.00	
558502302	Labor & Industries-Building Permits/Plan Reviews	489.98	4,127.50	4,506.00	4,506.00	
558502800	HRA VEBA-Building Permits/Plan Reviews	-	1,600.00	2,400.00	2,400.00	
558602001	Medicare-Planning	1,003.03	1,021.11	932.00	951.00	
558602105	Retirement-Planning	8,342.31	7,928.78	8,194.00	8,358.00	
558602204	Medical/Life/LTD-Planning	21,063.09	15,952.20	15,979.00	16,468.00	
558602302	Labor & Industries-Planning	2,347.14	290.45	314.00	314.00	
558602800	HRA VEBA-Planning	-	800.00	800.00	800.00	
558503100	CP&ED-Office & Operating Supplies	6,098.55	5,524.03	9,500.00	6,000.00	Base budget amount
558503200	CP&ED-Fuel Consumed	2,576.21	2,669.41	2,500.00	3,000.00	
558503500	CP&ED-Small Tools & Minor Equipment	-	59.59	250.00	250.00	
558104400	Planning And Community Development - Advertising	174.00	-	-	-	
558404900	Registration Fees	428.00	-	-	-	
						\$10K for Community Development Services, \$10K for Comprehensive Plan
	CP&ED-Professional Services	10,183.24	674.54	35,000.00	20,000.00	
558504100						
558504200	CP&ED-Telephone,Internet,Postage	846.42	525.63	450.00	600.00	Additional phone
558504300	CP&ED Travel-Lodging,Meals,Mileage	722.22	1,777.46	2,250.00	2,250.00	
558504800	CP&ED-Outside Labor & Materials	660.08	1,222.74	3,000.00	1,500.00	
558504900	CP&ED-Dues,Subscriptions,Mbrships	1,089.75	1,649.00	2,000.00	2,000.00	
558604100	Unemployment Claims-Planning	-	8,456.00	500.00	500.00	
558604200	Communications-Planning	-	215.78	300.00	600.00	includes Manager data plan and code enforcement phone
589004101	Professional Svc Reimbursed	2,408.76	-	-	-	
594586400	CP&ED-Furniture,Computers&Equip	22,911.24	3,028.31	3,000.00	33,000.00	\$30K for new vehicle for inspectors
558609000	Unemployment Claims-Planning	7,188.13	-	-	-	
Total		361683.30	315712.34	378072.00	397952.00	

**Recreation
General Fund 001**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 43,719	\$ 74,454	\$ 76,700	\$ 86,251	12%
Benefits	18,310	33,014	31,858	33,298	5%
Supplies	11,958	15,250	15,900	17,100	8%
Services & Charges	15,366	18,790	22,525	43,420	93%
Capital Outlay	-	1,395	17,000	2,000	-88%
Recreation Total	\$ 89,354	\$ 142,903	\$ 163,983	\$ 182,069	11%

Notes

Salaries & Wages

Add'l staff for 2015 include Liberty Lake Days and other events.

Services & Charges

Increase costs for 2015 include Liberty Lake Days and other events.

CITY OF LIBERTY LAKE
DEPARTMENT: RECREATION
FUND: General Fund
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
571001000	Salaries & Wages-Recreation	43,330.94	73,789.51	76,200.00	85,751.00	This includes costs for 1 FTE P&R Coordinator, seven CHILL Day Camp counselors (\$30,829), addition of a part-time seasonal, 20 hours/wk, 24 weeks for a cost of \$5,000 to assist with Liberty Lake Days planning and implementation as well as assisting with facility scheduling.MG
571001001	Rec-Overtime	387.96	664.83	500.00	500.00	
571002001	Rec-Social Security & Medicare	1,580.27	2,564.48	2,675.00	3,342.00	
571002105	Rec-Retirement	3,610.20	6,523.64	6,567.00	6,698.00	
571002204	Rec Coord Medical/Life/LTD	11,192.12	19,990.32	20,002.00	20,644.00	
571002302	Rec-Labor & Industries	1,927.37	3,135.20	1,814.00	1,814.00	
571002800	HRA VEBA	-	800.00	800.00	800.00	
571003100	Rec-Office/Operating Supplies	1,635.06	2,078.43	1,500.00	1,500.00	
571003101	CHILL Office/Operating Supplies	4,512.87	7,763.18	8,000.00	5,000.00	
571003102	Liberty Lake Youth Commission	1,802.15	537.73	1,500.00	1,500.00	
571003103	Rec Shuttle - Office & Operating Supplies	-	-	-	1,500.00	Added funds for operating expenses for shuttle.
571003200	Participant Recreation - Fuel Consumed	388.93	766.40	1,400.00	1,900.00	Added funds for spectator fuel usage.
571003104	Special Events Office/Operating Supplies	3,619.42	4,104.61	3,500.00	5,700.00	Increase is for purchasing more game supplies, crafts,canopies, speakers, lights, bubble balls and special event operating supplies for LL Days.
571004100	Rec-Professional Services	2,576.04	2,227.00	1,600.00	5,745.00	Peak Software Annual Maintenance fee and credit card fees. Advertising expenses and background checks for employees and volunteers.
571004101	Children's Programming	9,801.00	11,699.50	10,000.00	12,000.00	Anticipate increased participation in Liberty Lake Learning Center math/reading tutoring and music classes. New science classes for children as well. CHILL field trips.Classes are cost recovery with City receiving 20% of all registration fees.
571004102	Adult Programming	397.75	-	5,000.00	5,000.00	I am currently seeking out a contractor to provide adult program classes for 2015.
571004103	Senior Programming	429.47	1,270.66	1,000.00	1,000.00	Seeking to expand senior programming and educational opportunities.
571004104	Rec Shuttle - Professional Services	-	-	-	500.00	Added funds for rec shuttle professional services.
571004200	Rec-Telephone,Internet,Postage	622.86	213.57	800.00	800.00	
571004300	Rec Travel-Lodging,Meals,Mileage	1.80	900.30	900.00	900.00	
571004400	Participant Recreation - External Taxes & Operating Assessm	118.47	731.49	350.00	700.00	Increased funding for external taxes.
571004800	Rec-Outside Labor & Materials	432.90	-	500.00	500.00	
571004801	Rec Shuttle-Outside Labor & Materials	-	-	-	1,500.00	Added funds for recreation shuttle.
571004900	Rec-Dues,Subscriptions,Mbrships	626.00	475.00	500.00	500.00	
571004105	Special Events Programming	360.00	1,272.11	1,500.00	13,900.00	Anticipated cost for two live bands, professional security guard, professional audio and stage rental along with carnival game rentals for Liberty Lake Days in 2015.
594716400	Rec-Furniture,Computers&Equip	-	1,395.18	17,000.00	2,000.00	\$2,000 budgeted for computer/software equipment.
571009000	Unemployment Claims-Recreation	-	-	375.00	375.00	
Total		89,353.58	142,903.14	163,983.00	182,069.00	

**Municipal Library
General Fund 001**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 212,464.29	\$ 232,937.39	\$ 247,820.00	\$ 255,770.00	3%
Benefits	67,632.87	83,714.64	86,238.00	92,463.00	7%
Supplies	50,526.68	49,406.42	44,716.00	42,200.00	-6%
Services & Charges	43,175.00	39,042.74	48,846.00	47,549.00	-3%
Non Expenditure	-	46.95	50.00	50.00	0%
Capital Outlay	655.40	6,029.89	-	-	#DIV/0!
Municipal Library Total	\$ 374,454	\$ 411,178	\$ 427,670	\$ 438,032	2%

Notes

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

Salaries & Wages Proposed new clerk at 10 hours/week

CITY OF LIBERTY LAKE
DEPARTMENT: LIBRARY
FUND: General Fund
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
572101009	Library-Salaries & Wages	212,306.68	232,764.79	247,520.00	255,470.00	Add new clerk @ 10 hr/wk
572101011	Library-Overtime	157.61	172.60	300.00	300.00	
572102001	Library-Social Security & Medicar	9,397.16	9,054.09	9,985.00	10,414.00	
572102105	Library-Retirement	19,007.96	22,812.96	24,261.00	28,553.00	
572102204	Library-Medical/Life/LTD	37,314.27	47,568.20	47,581.00	49,085.00	
572102302	Library-Labor & Industries	1,913.48	1,879.39	2,011.00	2,011.00	
572102806	HRA VEBA-Libraries	-	2,400.00	2,400.00	2,400.00	
572103100	Library-Office & Operating Suppli	12,100.25	10,266.14	10,000.00	9,000.00	More items processed by vendor result in lower budget in this area
572103105	Children & Adult Prgm	2,662.81	1,644.22	1,966.00	1,500.00	
572103200	Library-Fuel Consumed	179.29	-	-	-	
572103406	Library Books & Other Materials	33,064.37	35,318.68	30,000.00	30,000.00	
572103407	Replacement Books	115.63	-	-	-	
572503100	Library Building-Office & Operatin	2,404.33	2,177.38	2,750.00	1,700.00	Reflects the amount spent for 12 months (2013-2014) to date.
						Increase in fee for Splash Library page (+700) □ Addition of new fee for Facebook Archive Service (+600)□
572104100	Library-Professional Services	3,469.28	9,207.66	6,810.00	8,400.00	Increase in fee for courier service Correction in what is included in this BARS code allows for reduction of funds.
572104101	Software Maint/data Ba	12,192.10	5,805.25	12,267.00	9,000.00	Increased number of services contracted from OCLC in order to participate in nation-wide inter-library loan.
572104102	Computer Support Servi	-	110.77	1,000.00	1,400.00	This is an estimate of the cost of services from Ptera for 2015.
572104200	Library-Telephone,Internet,Posta	7,036.45	7,551.00	8,000.00	9,000.00	Allows for staff to attend professional conferences:
572104300	Library Travel-Lodging,Meals,Milk	2,626.36	1,387.48	1,652.00	2,000.00	
572104400	Advertising Expenses	1,157.00	-	-	-	
572104600	Library-Insurance	3,290.91	3,500.00	3,500.00	3,500.00	
572104800	Library-Outside Labor & Materials	34.04	-	-	-	
572104900	Library-Dues,Subscriptions,Mbrst	3,326.74	2,495.65	6,417.00	3,250.00	2014 amount included charges for CIN courier service in this BARS line. Courier charge is properly assigned to Professional Services this year
572404900	Library-Registration Fees	900.00	644.00	700.00	1,150.00	More training/conference opportunities for staff
572504100	Library Building-Professional Sen	1,157.68	709.19	1,000.00	2,000.00	Outside wall sign re-paint estimated at \$920 added to what is usually reserved for work that may need to be done on building exterior.
572504700	Library Building Utilities-Elec/Gas,	7,481.12	7,468.31	7,500.00	7,849.00	Actual cost plus allowance for weather variability.
572504800	Libraries - Outside Labor/Material	171.10	163.43	-	-	
572109000	Unemployment Claims-Library	332.22	-	-	-	
589000101	Inter-Library Loan	-	46.95	50.00	50.00	
594726400	Library-Furniture,Computers&Equ	655.40	6,029.89	-	-	
	Total	374,454.24	411,178.03	427,670.00	438,032.00	

**Parks
General Fund 001**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 185,852	\$ 228,372	\$ 403,186	\$ 461,784	15%
Benefits	50,736	77,597	115,440	151,669	31%
Supplies	40,464	51,812	54,000	65,000	20%
Services & Charges	32,434	54,333	45,000	43,000	-4%
Capital Outlay	71,079	28,962	482,000	72,650	-85%
Parks Total	\$ 380,565	\$ 441,077	\$ 1,099,626	\$ 794,103	-28%

Notes

Salaries & Wages

Added 4 seasonal positions, 1 Journey Level FTE.

Benefits

Proposed full time employee for Parks.

Capital Outlay

2 Gators, Sand Pro for ballfield, Grinder, Spreader/Weed Sprayer. \$20K for Barn Restoration

CITY OF LIBERTY LAKE
DEPARTMENT: PARKS
FUND: General Fund
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
576801002	Parks-Overtime	1,567.30	3,045.52	3,000.00	3,500.00	
576801003	Salaries & Wages-Parks	184,284.88	225,326.82	400,186.00	458,284.00	Increase seasonal positions by four. Add Journey Level FTE
576802001	Parks-Social Security & Medicare	7,515.54	12,085.87	25,538.00	28,052.00	
576802105	Parks-Retirement	13,569.51	22,470.38	40,164.00	48,754.00	
576802204	Parks-Medical/Life/LTD	18,832.54	23,819.76	23,833.00	48,158.00	Add Journey Level FTE
576802302	Parks-Labor & Industries	10,818.27	17,621.26	24,305.00	24,305.00	
576802806	HRA VEBA	-	1,600.00	1,600.00	2,400.00	Add Journey Level FTE
576803101	Parks-Office & Operating Supplies	36,725.76	45,063.82	50,000.00	60,000.00	Increase to compensate for addition of ballfields and town square and increase of fertilizers, supplies, soil conditioners, etc., for 2015. JC
576803102	Grant-Arbor Day	-	-	-	-	
576803103	Fertilizers & Chemicals	199.56	148.56	-	-	
576803200	Parks-Fuel Consumed	3,538.45	6,599.42	4,000.00	5,000.00	Proposing an increase for 2015 due to an increase in equipment usage at ballfields and town square. JC
576804100	Parks-Professional Services	9,682.69	22,114.93	17,500.00	17,500.00	Leaving same amount as 2014, for tree pruning/planting in parks in fall/winter season. JC
576804101	Unemployment Claims-Parks	-	4,810.94	4,500.00	3,500.00	
576804200	Parks-Telephone,Internet,Postage	545.86	2,125.52	2,200.00	2,200.00	Same as 2014. JC
576804300	Parks Travel-Lodging,Meals,Mileage	42.64	14.25	1,000.00	1,000.00	Same as 2014. JC
576804701	Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	16,790.60	21,052.08	17,000.00	16,000.00	
576804800	Parks-Outside Labor & Materials	1,142.52	3,744.97	1,800.00	1,800.00	Same as 2014. JC
576804901	Parks-Registration Fees,Mbrships	607.00	470.12	1,000.00	1,000.00	Membership fees and dues usually due in the fall. Keep same as 2014. JC
576809000	Unemployment Claims-Parks	3,622.30	-	-	-	
594766100	Capital Expenditures - Land	8,034.73	-	-	-	
594766201	Parks-Buildings & Structures	744.60	6,386.48	85,000.00	20,000.00	Carryover from 2014 for Barn restoration
594766305	Arboretum-Other Improvements	3,426.05	340.41	5,000.00	5,000.00	Same as 2014. JC
594766306	Pavillion Park - Other Improvements	-	-	190,000.00	-	
594766307	Rocky Hill - Other Improvements	-	-	20,000.00	5,000.00	Community Garden Expansion
594766308	Town Square Park - Other Improvements	-	-	170,000.00	-	one time cost for 2014 project
594766401	Parks-Furniture,Computers&Equip	58,873.94	22,235.39	12,000.00	42,650.00	Equipment split between parks, streets and golf for 2015. \$42650 is the parks portion of the split. JC
Total		380,564.74	441,076.50	1,099,626.00	794,103.00	

ALL Other Funds

Street Fund Resources
Special Revenue Fund 110

Account Description	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	% Change
Beginning Balances	\$ 359,777	\$ 132,468	\$ 130,000	\$ 150,000	15%
Taxes - Gas Tax	157,434	163,316	160,000	170,000	6%
Grant	10,625	-	-	-	#DIV/0!
Electric Utility Tax	412,564	324,711	322,000	335,000	4%
Gas Utility Tax	120,938	75,167	80,000	80,000	0%
Garbage/Solid Waste Utility Tax	41,551	34,333	35,000	35,000	0%
Cable Utility Tax	68,747	58,708	59,000	60,000	2%
Telephone Utility Tax	219,795	162,436	166,000	174,000	5%
Interest & Other Earnings	23,540	169	155	155	0%
Non Revenue	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer - In	290,988	-	175,000	100,000	#REF!
Street Fund Total Resources	\$ 1,705,959	\$ 951,308	\$ 1,127,155	\$ 1,104,155	-2%

Street Fund Uses
Special Revenue Fund 110

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 205,555	\$ 124,544	\$ 128,071	\$ 130,639	2%
Benefits	79,921	54,287	55,325	56,682	2%
Supplies	29,364	30,578	27,500	38,815	41%
Services & Charges	343,109	208,763	216,813	195,229	-10%
Capital Outlay	51,947	39,860	229,000	114,000	-50%
Other Financing Uses, Transfer - Out	-	325,000	400,000	400,000	0%
Fund Balance	-	-	70,446	168,790	140%
Street Fund Total Uses	\$ 709,896	\$ 783,031	\$ 1,127,155	\$ 1,104,155	-2%

Notes

Revenue

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

Capital Outlay

Includes \$100K for pedestrian safety crossing.

CITY OF LIBERTY LAKE
DEPARTMENT: STREETS
FUND: 110
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308100110	Reserved Beginning Cash/Investments	0	0	0	150,000.00	
308800110	Unreserved Beginning Cash/Investments	359,777.35	132,468.02	130,000.00		0 Now BARS 308.10.01.10
316410110	Electric Utility Tax	413,179.07	324,848.78	322,000.00	335,000.00	Base year = \$330K. Avista is Projecting 2.4% increase. Increase 2015 to \$335K
316410111	Utility Tax Rebate-Electric	-615.3	-137.38	0	0	
316430110	Gas Utility Tax	121,223.53	75,245.31	80,000.00	80,000.00	
316430111	Utility Tax Rebate-Gas	-285.45	-78.14	0	0	
316450110	Garbage/Solid Waste Utility Tax	41,599.09	34,346.41	35,000.00	35,000.00	
316450111	Utility Tax Rebate-Garbage/Solid Waste	-47.82	-13.09	0	0	
316460110	Cable Utility Tax	69,063.11	58,795.39	59,000.00	60,000.00	Cable is slightly under 2014 projection. Estimate a slight growth in 2015.
316460111	Utility Tax Rebate-Cable	-315.94	-87.38	0	0	
316470110	Telephone Utility Tax	219,840.42	162,463.55	166,000.00	174,000.00	Tele is 10% higher than last year. Est 5% growth for 2015.
316470111	Utility Tax Rebate-Telephone	-45.21	-28.03	0	0	
333202000	Department Of Transportation-Federal Highway	10,624.74	0	0	0	
336008700	Gas Tax - Streets	157,433.63	163,315.57	160,000.00	170,000.00	Per MRSC revenue forecast table
361400110	Interest - Checking	37.66	43.65	55	35	
367190110	Contributions/Donations-Other	15,000.00	0	0	0	
369900002	Other Miscellaneous Revenue	8,115.89	0	0	0	
361110110	Investment Interest	386.21	125.25	100	120	
397420110	OP Trans Frm Gen Fund	256,000.00	0	175,000.00	100,000.00	Trf from GF for 4 Pedestrian Street Crossings
397420111	OP Trans Frm Fund 315	7,283.68	0	0	0	
397440001	Transfers-in From 001	22,316.03	0	0	0	
397420112	OP Trans Frm Fund 317	5,388.76	0	0	0	
Total		1,705,959.45	951,307.91	1,127,155.00	1,104,155.00	
542901005	Streets-Overtime	3,480.39	-	-	-	nothing used in '13 or '14, delete line item, ads
542901006	Salaries & Wages-Streets	202,075.08	124,544.08	128,071.00	130,639.00	
542902001	Streets-Medicare	5,001.45	1,757.89	1,858.00	1,895.00	
542902105	Streets-Retirement	24,025.92	15,879.37	16,329.00	16,657.00	
542902204	Streets-Medical/Life/LTD	41,492.86	31,323.12	31,346.00	32,338.00	
542902302	Streets-Labor & Industries	9,400.91	3,726.17	4,192.00	4,192.00	
542902806	HRA VEBA	-	1,600.00	1,600.00	1,600.00	
542903100	Streets-Office & Operating Supplies	20,970.30	21,970.48	21,000.00	27,500.00	Based on expenditures so far this year and the end of '13. Increase is based on upkeep of aging equipment and increased equipment use.
542903101	Uniforms-shirts	-	-	-	-	
542903200	Streets-Fuel Consumed	8,393.49	8,607.50	6,500.00	11,315.00	based on small increase from last year, ads

542304101	Road And Street Maintenance - Professional	-	260.91	-	-	
542304806	Striping	23,565.65	22,243.75	23,000.00	23,000.00	No change, ads
542304807	Parking Lot Repair/Maint	-	-	-	-	
542304808	Roadway Prism-Outside Labor & Materials	204,849.44	13,268.80	43,000.00	43,000.00	no change, ads
542634700	Street Lighting - Utility Services	22,316.03	-	-	-	line item not used, ads
542644700	Traffic Control Devices-Elec/Gas,Wtr/Swr,Trs	11,799.13	28,834.17	34,500.00	19,000.00	running average of last 3 years, ads
542644800	Traffic Control Device-Outside Labor & Mater	6,300.27	2,122.44	4,000.00	3,600.00	running avg of last three yrs, ads
542664100	Snow And Ice Control-Professional Service	47,005.35	67,763.82	70,000.00	69,000.00	on track for a more expensive year, ads has not been used this year, will be used 2015 <input type="checkbox"/>
542664101	Professional Services Trail Maint	-	5,553.58	4,500.00	4,500.00	ads
542664802	Trail Snow & Ice Control-Outside Labor & Ma	-	-	-	-	item not used, line item can be deleted, ads
542674100	Road And Street Maintenance - Professional	-	2,160.00	-	7,000.00	This amt is combined from '13 (end) and so far in '14, ads
542674102	Road And Street Maintenance - Street Sweep	-	-	20,000.00	5,000.00	not sweeping as much due to new blower, ads
542674800	Street Cleaning-Outside Labor & Materials	9,172.50	-	-	-	line item should be deleted, was not used in '13 or '14, ads same as '14, no change, street tree pruning, etc. <input type="checkbox"/>
542904100	Streets-Professional Services	7,574.80	62,077.68	14,200.00	14,200.00	ads
542904200	Streets-Telephone,Internet,Postage	365.80	300.00	263.00	365.00	small increase due to additional cell for public works inspector, ads
542904300	Streets Travel-Lodging,Meals,Mileage	15.22	98.72	200.00	200.00	no change, ads
542904400	Road And Street Maintenance - Advertising	1,907.57	-	-	-	
542904700	Streets - Utility Services Garbage	-	-	-	1,814.00	based on monthly amount in '14, ads
542904800	Streets-Outside Labor & Materials	873.52	-	-	-	should come out of prof svcs, ads
542904900	Streets-Registration Fees,Mbrships	1,202.50	713.67	950.00	950.00	no change, ads
554304110	Road Hazard Removal	2,450.00	3,365.00	1,700.00	3,600.00	15 based on first of '14 and last of '13, ads
542909000	Unemployment Claims-Streets	3,710.76	-	500.00	-	none in '13, zero out, keep line item, ads
						(2) Gator split <input type="checkbox"/>
						(1) ride on fertilizer/sprayer split <input type="checkbox"/>
594426400	Capital Expenditures - Machinery & Equipme	4,420.59	23,931.10	30,000.00	14,000.00	ads
594436400	Furniture,Computers&Equip	-	-	-	-	
595106300	Valley Way Project	19,678.79	-	-	-	
595606300	Entryway Signage	-	-	-	-	
595646300	Roads/Streets Const. & Other Infrastructure -	27,847.61	15,929.07	199,000.00	100,000.00	4 Pedestrian Crossings
597420110	Operating Transfers-Out	-	325,000.00	400,000.00	400,000.00	
508100110	Reserved Ending Cash/Investments	-	-	70,446.00	168,790.00	
	Total	709,895.93	783,031.32	1,127,155.00	1,104,155.00	

Tourism Promotion Fund Resources
Special Revenue Fund 115

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ 105,083	\$ 85,612	\$ 51,000	\$ 43,000	-16%
Taxes - Hotel/ Motel Tax 2%	43,382	48,119	40,000	53,000	33%
Interest & Other Earnings	210	140	170	100	-41%
Tourism Promotion Fund Total Resources	\$ 148,676	\$ 133,871	\$ 91,170	\$ 96,100	5%

Tourism Promotion Fund Uses
Special Revenue Fund 115

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Supplies	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%
Services & Charges	63,064	70,000	70,000	73,000	4%
Fund Balance	-	-	16,170	18,100	12%
Tourism Promotion Fund Total Uses	\$ 63,064	\$ 70,000	\$ 91,170	\$ 96,100	5%

Notes

Services & Charges

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

CITY OF LIBERTY LAKE
DEPARTMENT: TOURISM PROMOTION
FUND: 115
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308100115	Reserved Beginning Cash/Investments	105,083.37	85,612.29	51,000.00	43,000.00	Estimated Beg Balance
313310115	Hotel/Motel Sales And Use Tax	43,382.21	48,119.12	40,000.00	53,000.00	Proj 10% higher than 2013 Actual revenue which was \$48K.
361110115	Investment Interest	210.40	139.54	170.00	100.00	
Total		148,675.98	133,870.95	91,170.00	96,100.00	
557303100	Tourism Related Supplies	-	-	5,000.00	5,000.00	
557304100	Tourism Prof Services	62,268.69	70,000.00	70,000.00	73,000.00	
557304200	Tourism Postage	-	-	-	-	
557304401	Tourism Advertising	795.00	-	-	-	
508100115	Reserved Ending Cash/Investments	-	-	16,170.00	18,100.00	
Total		63,063.69	70,000.00	91,170.00	96,100.00	

Tourism Promotion Area (TPA) Resources
Special Revenue Fund 117

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ 1,338	\$ 2	\$ 3	\$ 4,236	141100%
Taxes - Tourism Promotion Area	42,683	54,206	50,000	50,000	0%
Interest On Contracts, Notes, Taxes & Loans	-	8	-	8	#DIV/0!
Interest & Other Earnings	15	12	10	11	10%
Tourism Promotion Area (TPA) Total Resources	\$ 44,036	\$ 54,228	\$ 50,013	\$ 54,255	8%

Tourism Promotion Area (TPA) Uses
Special Revenue Fund 117

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Services & Charges	\$ 44,034	\$ 50,000	\$ 50,010	\$ 54,255	8%
Fund Balance	-	-	3	-	-100%
Tourism Promotion Area (TPA) Total Uses	\$ 44,034	\$ 50,000	\$ 50,013	\$ 54,255	8%

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	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ 1,204,773	\$ 1,208,439	\$ 1,212,000	\$ 1,215,700	0%
Gains (Losses) On Investments	-	(1,615)	-	8,500	#DIV/0!
Interest & Other Earnings	3,666	4,892	4,000	4,000	0%
Restricted Reserve Fund Total Resources	\$ 1,208,439	\$ 1,211,716	\$ 1,216,000	\$ 1,228,200	1%

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Services & Charges	\$ -	\$ 280	\$ 300	\$ 100	-67%
Fund Balance	-	-	1,215,700	1,228,100	1%
Restricted Reserve Fund Total Uses	\$ -	\$ 280	\$ 1,216,000	\$ 1,228,200	1%

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Other Financing Sources, Transfer - In	\$ 168,098	\$ 168,098	\$ 168,113	\$ 168,113	0%
LTGO Redemption Note (Golf Course) Total Resources	\$ 168,098	\$ 168,098	\$ 168,113	\$ 168,113	0%

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Debt Service - Principle	\$ 131,545	\$ 137,841	\$ 143,791	\$ 150,772	5%
Debt Service - Interest & Related Costs	36,553	30,257	24,322	17,341	-29%
Fund Balance	-	-	-	-	
LTGO Redemption Note (Golf Course) Total Uses	\$ 168,098	\$ 168,098	\$ 168,113	\$ 168,113	0%

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 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	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Debt Service - Principle	\$ 111,894	\$ 116,986	\$ 122,310	\$ 127,876	5%
Debt Service - Interest & Related Costs	49,626	44,534	39,211	33,645	-14%
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	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ 449,917	\$ 621,812	\$ 820,000	\$ 245,000	-70%
Taxes-REET 1st Quarter Percent Interest & Other Earnings	170,840	230,510	150,000	175,000	17%
	1,055	1,130	1,000	750	-25%
Capital Projects Fund Total Resources	\$ 621,812	\$ 853,452	\$ 971,000	\$ 420,750	-57%

Capital Projects Fund Uses
REET 1 Capital Projects Fund 310

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Capital Outlay	\$ -	\$ 67,813	\$ 300,000	\$ 257,000	-14%
Other Financing Uses, Transfer - Out	-	-	580,000	-	-100%
Fund Balance	-	-	91,000	163,750	80%
Capital Projects Fund Total Uses	\$ -	\$ 67,813	\$ 971,000	\$ 420,750	-57%

Notes

Capital Outlay

New sign at Pavillian Park. Includes \$245K for Restroom/Storage at Liberty Lake Ball Fields.

**Other Financing
Uses, Transfer - Out**

In 2014, \$580K was transferred to the Town Square Project.

CITY OF LIBERTY LAKE
DEPARTMENT: REET 1 CAPITAL PROJECTS
FUND: 310
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308100310	Reserved Beginning Cash/Investments	449,917.03	621,812.03	820,000.00	245,000.00	
318340000	REET- 1st Quarter Per	170,840.39	230,509.92	150,000.00	175,000.00	
361110310	Investment Interest	1,054.61	1,129.84	1,000.00	750	
	Total	621,812.03	853,451.79	971,000.00	420,750.00	
594766113	Liberty Lake Ball Fields - Land	-	67,812.67	300,000.00	245,000.00	restroom/storage facility
594766309	Capital Expenditures-Other Improvements	-	-	-	12,000.00	\$12K for signage and Kiosk
597790310	Transfer Out To Townsquare Capital Fund	-	-	580,000.00	-	project completed in 2014
508100310	Reserved Ending Cash/Investments	-	-	91,000.00	163,750.00	
	Total	-	67,812.67	971,000.00	420,750.00	

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ 402,176	\$ 563,507	\$ 686,000	\$ 395,000	-42%
Taxes-REET 2nd Quarter Percent Interest & Other Earnings	170,840 956	220,766 992	150,000 500	175,000 750	17% 50%
Special Capital Projects Fund Total Resources	\$ 573,973	\$ 785,265	\$ 836,500	\$ 570,750	-32%

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Capital Outlay Arboretum Fund Balance	\$ 2,222 8,243 -	\$ 57,829 12,766 -	\$ 620,000 - 216,500	\$ 120,000 - 450,750	-81% #DIV/0! 108%
Special Capital Projects Fund Total Uses	\$ 10,466	\$ 70,594	\$ 836,500	\$ 570,750	-32%

Notes

Capital Outlay

Includes Fallen Heroes circuit course and a cover pad for Town Square Park.

CITY OF LIBERTY LAKE
DEPARTMENT: REET 2 SPECIAL CAPITAL PROJECTS
FUND: 311
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308100311	Reserved Beginning Cash/Investments	402,176.23	563,507.21	686,000.00	395,000.00	
318350000	REET 2 - Second Quarter Percent	170,840.37	220,765.56	150,000.00	175,000.00	
361110311	Investment Interest	956.26	992.37	500	750	
	Total	573,972.86	785,265.14	836,500.00	570,750.00	
594766114	Parks-Land	2,222.21	26,146.21	585,000.00	45,000.00	Cover for Pad at Town Square
594766202	Capital Expenditures - Buildings & Struct	-	3,227.34	35,000.00	75,000.00	For Fallen Hero's. \$75K for the remaining two sites. One site along the path at the Golf Course. The other site near the Arboretum. This will complete the circuit course that started in 2013.
594766304	Capital Expenditures - Other Improveme	-	28,455.07	-	-	
594766302	Arboretum	8,243.44	12,765.76	-	-	
508100311	Reserved Ending Cash/Investments	-	-	216,500.00	450,750.00	
	Total	10,465.65	70,594.38	836,500.00	570,750.00	

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ 1,007,175	\$ 1,059,151	\$ 660,000	\$ 847,500	28%
Grant(s)	-	-	-	1,483,855	#DIV/0!
Interest & Other Earnings	1,977	1,477	1,500	750	-50%
Other Financing Sources, Transfer-In	50,000	325,000	400,000	400,000	0%
Street Capital Projects Fund Total Resources	\$ 1,059,151	\$ 1,385,628	\$ 1,061,500	\$ 2,732,105	157%

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Capital Outlay	\$ -	\$ 725,297	\$ 214,000	\$ 2,370,000	1007%
Other Financing Sources, Transfer-Out	-	-	-	-	#DIV/0!
Fund Balance	-	-	847,500	362,105	-57%
Street Capital Projects Fund Total Uses	\$ -	\$ 725,297	\$ 1,061,500	\$ 2,732,105	157%

Notes

Capital Outlay Appleway construction to begin in 2015. Project est. is \$2,162,000. Design work to begin on Liberty Lake Rd in 2015 with construction in 2016.

Grants Transportation Improvements Board awarded the City a grant for \$1,322,000 for the Appleway Project. The City has submitted an application for additional grant funding for Liberty Lake Rd.

CITY OF LIBERTY LAKE
DEPARTMENT: STREET CAPITAL
FUND: 312
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308800312	Unreserved Beginning Cash/Investments	1,007,174.64	1,059,151.15	660,000.00	847,500.00	
337000312	Interlocal Grants,Entitlements,Other Pymts	-	-	-	1,483,855.00	\$1,322,000 is TIB Grant for Appleway.□ \$161,855 is TIB for LL Road if successful
361110312	Investment Interest	1,976.51	1,477.05	1,500.00	750	
397420312	Transfer In	50,000.00	325,000.00	400,000.00	400,000.00	
Total		1,059,151.15	1,385,628.20	1,061,500.00	2,732,105.00	
595306301	Roads/Streets Const. & Other Infrastructure	-	725,296.80	214,000.00	208,000.00	Design and Engineering for Liberty Lake Road. Project to start in 2016. City has submitted for TIB grant.
595306302	Appleway Project	-	-	-	2,162,000.00	Applway Project
508800004	Unreserved Ending Cash/Investments	-	-	847,500.00	362,105.00	
Total		-	725,296.80	1,061,500.00	2,732,105.00	

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	546,604.48	579,667.31	50,000.00	35,000.00	-30%
Mitigation Fee	39,333	109,257	50,000	67,102	34%
Interlocal grants, Entitlements, C	-	-	610,000	-	-100%
Interest & Other Earnings	2,113	823	500	200	-60%
Loans Received	-	610,000	-	-	#DIV/0!
Other Financing Sources, Transfer-In	-	-	-	-	#DIV/0!
Harvard Road Mitigation Fund Total Resources	\$ 588,050	\$ 1,299,747	\$ 710,500	\$ 102,302	-86%

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Interfund Loan Disbursements-C	\$ -	\$ 610,000	\$ 610,000	\$ -	-100%
Capital Outlay	8,383	681,394	50,000	50,000	0%
Fund Balance	-	-	50,500	52,302	4%
Harvard Road Mitigation Fund Total Uses	\$ 8,383	\$ 1,291,394	\$ 710,500	\$ 102,302	-86%

Notes

Capital Outlay

Portion of the mitigation fees are designated for the I-90 proposed interchange and eligible for LIFT. For 2015, the est. is \$30K for LIFT.

CITY OF LIBERTY LAKE
DEPARTMENT: HARVARD ROAD MITIGATION
FUND: 320
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308100320	Reserved Beginning Cash/Investments	546,604.48	579,667.31	50,000.00	35,000.00	
337000320	Interlocal Grants,Entitlements,Other Pymts	-	-	610,000.00	-	No activity
345840000	Harvard Road Mitigatio	39,333.11	109,256.91	50,000.00	-	BARS now 345.84.00.01/345.84.00.02
345840001	Interchange Work 44%	-	-	-	29,525.00	Amount would be match to LIFT
345840002	All Other Projects 56%	-	-	-	37,577.00	
361900320	Interest - Checking	-	-	-	-	
367190320	Donations/Contributions-Other	1,000.00	-	-	-	
361110320	Investment Interest	1,112.67	822.81	500	200	
381100000	Loans Received	-	610,000.00	-	-	
397420320	Transfer In Frm Street Capital 312	-	-	-	-	
	Total	588,050.26	1,299,747.03	710,500.00	102,302.00	
558704101	Spokane River Distr Redevelopment Area	-	610,000.00	-	-	
581200000	Interfund Loan Disbursements - Other Costs	-	-	610,000.00	-	No activity for 2015
595306300	Roads/Streets Const. & Other Infrastructure	-	681,393.97	50,000.00	50,000.00	Portion of this fund used to match LIFT \$30K
595906300	Roundabout	8,382.95	-	-	-	
508100320	Reserved Ending Cash/Investments	-	-	50,500.00	52,302.00	
	Total	8,382.95	1,291,393.97	710,500.00	102,302.00	

Library Capital Fund Resources
Capital Project Fund 330

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ 117,227	\$ 115,737	\$ 92,000	\$ 38,187	-58%
Interest & Other Earnings	260	151	200	100	-50%
Other Financing Sources, Transfer-in	56,564	13,210	13,487	13,766	2%
Library Capital Fund Total Resources	\$ 174,051	\$ 129,098	\$ 105,687	\$ 52,053	-51%

Library Capital Fund Uses
Capital Project Fund 330

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Capital Outlay	\$ 58,314	\$ 37,376	\$ 67,500	\$ 30,200	-55%
Fund Balance	-	-	38,187	21,853	-43%
Library Capital Fund Total Uses	\$ 58,314	\$ 37,376	\$ 105,687	\$ 52,053	-51%

Notes

Capital Outlay

1. Storage area
2. Additional self-checkout station computer and catalog computer for ADA and child patrons
3. Sign at Mission Rd similar to the Police Department

CITY OF LIBERTY LAKE
DEPARTMENT: LIBRARY CAPITAL
FUND: 330
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308800330	Unreserved Beginning Cash/Investments	117,226.72	115,737.11	92,000.00	38,187.00	
361110330	Investment Interest	260.21	151.2	200	100	
397000000	OP Transfer From General	56,564.08	13,210.00	13,487.00	13,766.00	
	Total	174,051.01	129,098.31	105,687.00	52,053.00	
594726200	Library - Buildings & Structures	-	-	32,500.00	22,000.00	\$22K for Storage Area.
594726300	Library-Other Improvements	58,313.90	36,556.51	35,000.00	7,200.00	Up to \$7200K for sign at road.
594726401	Library-Machinery & Equipment	-	819.09	-	1,000.00	Additional self-checkout station computer and catalog computer for ADA and child patrons
508800330	Unreserved Ending Cash/Investments	-	-	38,187.00	21,853.00	
	Total	58,313.90	37,375.60	105,687.00	52,053.00	

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ -	\$ 130,000	\$ 130,150	\$ 63,000	-52%
Interest & Other Earnings	-	206	50	50	0%
Other Financing Sources, Transfer-in	130,000	-	-	-	#DIV/0!
Police Capital Fund Total Resources	\$ 130,000	\$ 130,206	\$ 130,200	\$ 63,050	-52%

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

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 130,200	\$ 63,000	-52%
Fund Balance	-	-	-	50	#DIV/0!
Police Capital Fund Total Uses	\$ -	\$ -	\$ 130,200	\$ 63,050	-52%

Notes

Capital Outlay New Records Management System for 2015. In 2014, \$60K was spent on repairs to the roof.

**Stormwater Utility Fund Resources
Enterprise Fund 410**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ 164,202	\$ 193,364	\$ 210,000	\$ 200,000	-5%
Stormwater Utility Revenue	63,850	61,638	62,000	62,000	0%
Interest & Other Earnings	361	322	250	250	0%
Stormwater Utility Fund Total Resources	\$ 228,413	\$ 255,323	\$ 272,250	\$ 262,250	-4%

**Stormwater Utility Fund Uses
Enterprise Fund 410**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ -	\$ 221	\$ 10,000	\$ 10,000	0%
Benefits	-	58	-	-	0%
Supplies	-	477	1,000	1,000	0%
Professional Services	20,054	27,784	31,000	36,000	16%
Capital Outlays	14,995	2,946	45,000	100,000	122%
Other Financing Sources, Transfer-in	-	-	35,000	-	-100%
Fund Balance	-	-	150,250	115,250	-23%
Stormwater Utility Fund Total Uses	\$ 35,049	\$ 31,485	\$ 272,250	\$ 262,250	-4%

Notes

Capital Outlays
Professional Services

Stormwater improvements throughout Liberty Lake including the RDA.
Utilities and other services for Stormwater.

CITY OF LIBERTY LAKE
DEPARTMENT: STORMWATER
FUND: 410
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308100410	Reserved Beginning Balance	-	193,363.84	-	200,000.00	
308800410	Unreserved Beginning Cash/Investments	164,202.27	-	210,000.00	-	BARS now 308.10.04.10
311100410	Stormwater Utility Rev	63,849.69	61,637.95	62,000.00	62,000.00	
361110410	Investment Interest	361.19	321.69	250	250	
	Total	228,413.15	255,323.48	272,250.00	262,250.00	
542671000	Salaries & Wages-Street Sweeping	-	220.58	10,000.00	10,000.00	
542671001	Overtime-Street Sweeping	-	-	-	-	
542672001	Social Security/Medicare-Street Sweeping	-	16.87	-	-	
542672105	Retirement-Street Sweeping	-	17.27	-	-	
542672302	Labor And Industries-Street Sweeping	-	24.17	-	-	
531003100	Natural Resources - Office & Operating Suppli	-	476.67	1,000.00	1,000.00	
542304100	Street Maintenance - Professional Services	-	-	-	-	
542304700	Utilities-Elec/Gas,Wtr/Swr,Trsh	20,054.31	18,235.50	20,000.00	25,000.00	
542614100	Road And Street Maintenance - Sidewalks	-	9,110.93	10,000.00	10,000.00	
542674101	Street Cleaning - Professional Services	-	-	-	-	
531004800	Storm Drainage Utilities - Labor/Materials	-	437.25	1,000.00	1,000.00	
594426301	Capital Expenditures-Other	-	-	45,000.00	100,000.00	Includes LIFT Match
594426401	Capital Expenditures - Machinery & Equipment	14,995.00	-	-	-	
595426300	Roads/Streets Const. & Other Infrastructure - (-	2,946.23	-	-	
597380000	Operating Transfers-Out - Other Costs Allocati	-	-	35,000.00	-	Used in 2014 for Townsquare
508800410	Ending Balance	-	-	150,250.00	115,250.00	
	Total	35,049.31	31,485.47	122,000.00	262,250.00	

Aquifer Protection Fund Resources
Enterprise Fund 411

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 90,000	\$ 160,000	78%
Real & Personal Property Taxes-Aquifer Protection	-	120,070	40,000	40,000	0%
Interest & Other Earnings	-	21	-	100	#DIV/0!
Aquifer Protection Fund Total Resources	\$ -	\$ 120,091	\$ 130,000	\$ 200,100	54%

Aquifer Protection Fund Uses
Enterprise Fund 411

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Capital Outlays	\$ -	\$ -	\$ 50,000	\$ 140,000	180%
Fund Balance	-	-	80,000	60,100	-25%
Aquifer Protection Fund Total Uses	\$ -	\$ -	\$ 130,000	\$ 200,100	54%

Notes

**Aquifer Protection
Fund
Capital Outlays**

This is a new fund that was established in 2013. APA revenue received from County along with property taxes. Improvements that will protect the Aquifer including those in the RDA

CITY OF LIBERTY LAKE
DEPARTMENT: AQUIFER PROTECTION
FUND: 411
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308100411	Reserved Beginning Cash/Investments	-	-	90,000.00	160,000.00	
311100411	Real & Personal Property Taxes-Aquifer Protection	-	120,069.60	40,000.00	40,000.00	
361110411	Investment Interest	-	20.91	-	100	
Total		-	120,090.51	130,000.00	200,100.00	
594386300	Capital Expenditures - Other Improvements	-	-	50,000.00	140,000.00	Projects to protect aquifer including LIFT Match
508100411	Ending Balance-Reserved	-	-	80,000.00	60,100.00	
Total		-	-	130,000.00	200,100.00	

Golf Operations Fund Resources
Enterprise Fund 420

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ 168,505	\$ 90,869	\$ 210,400	\$ 110,400	-48%
Charges for Services	271,473	381,119	329,500	345,500	5%
Other- Miscellaneous Revenues	55,590	69,976	66,550	77,550	17%
Interest & Other Earnings	186	126	120	120	0%
Non Revenues	51,856	63,121	92,000	69,000	-25%
Other Financing Sources, Transfer-In	-	-	-	-	
Golf Operations Fund Total Resources	\$ 547,611	\$ 605,211	\$ 698,570	\$ 602,570	-14%

Golf Operations Fund Uses
Enterprise Fund 420

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Salaries & Wages	\$ 126,242	\$ 106,644	\$ 120,742	\$ 120,234	0%
Benefits	55,962	46,984	49,696	50,952	3%
Supplies	100,927	111,957	119,950	124,800	4%
Services & Charges	96,397	83,907	121,600	83,000	-32%
Capital Outlays	32,919	28,215	144,000	45,500	-68%
Non Expenditures	44,295	57,005	61,500	66,000	7%
Other Financing Uses, Transfers-Out	-	-	-	-	
Fund Balance	-	-	81,082	112,084	38%
Golf Operations Fund Total Uses	\$ 456,742	\$ 434,712	\$ 698,570	\$ 602,570	-14%

Notes

Capital Outlays

Includes equipment referred to as a grinder for shop equipment.

Services & Charges

2014 Budget included the cost to repair the banquet and bathrooms at Trailhead

CITY OF LIBERTY LAKE
DEPARTMENT: GOLF
FUND: 420
2015 Line item detail

Account	Title	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed	Notes
308100420	Golf Cash Drawer	-	400	400	400	
308800420	Unreserved Beginning Cash/Investments	168,505.29	90,469.24	210,000.00	110,000.00	
341700000	Pro Shop Sales	26,000.86	42,261.39	35,000.00	40,000.00	
347300001	Adult Multi-punch Tickets	61.6	-	-	-	
347300003	Season Passes	13,159.23	19,612.85	16,000.00	17,000.00	
347300004	Green Fees	161,540.19	210,101.68	185,000.00	195,000.00	
347300005	Green Fees 2nd 9 Holes	17.6	-	-	-	
347300006	Lesson & Clinic Fees	11,034.99	15,018.34	15,000.00	10,000.00	
347300007	Driving Range Fees	57,102.30	89,927.48	75,000.00	80,000.00	
347300008	Golf Cart Trail Fees	1,268.68	2,724.88	2,000.00	2,000.00	
347300009	Junior/senior Multi-punch Tickets	-	-	-	-	
347300010	School Driving Range Fees	1,287.95	1,471.96	1,500.00	1,500.00	
361400420	Interest - Checking	20.46	14.23	20	20	
362100000	Golf Club Rentals	1,306.40	1,784.80	2,000.00	1,500.00	
362100001	Pull Cart Fees	2,880.18	3,654.24	3,500.00	3,000.00	
362100002	Golf Cart Rental Fees	21,633.80	33,646.70	29,000.00	39,000.00	
362500000	Restaurant Lease	28,948.00	29,743.00	32,000.00	34,000.00	
369810420	Cash Overages/Shortage	-124.04	-43.94	50	50	
369900001	Other Miscellaneous Revenue	945.86	1,191.11	-	-	x
361110420	Investment Interest	165.77	111.99	100	100	
317200420	Leasehold Excise Tax	-	-	-	-	
386100000	Sales Tax	24,876.68	35,056.08	40,000.00	40,000.00	
386100001	Leasehold Excise Tax	5,752.32	4,519.68	5,000.00	5,000.00	
389000420	Gift Certificate Purchase	5,537.71	5,660.25	5,000.00	5,000.00	
389000421	Expense Reimbursement	6,343.13	5,024.43	4,500.00	5,000.00	
389000422	Promo Cards (punch Cards)	5,220.00	6,490.00	5,500.00	7,000.00	
389000423	Event Deposits-Prize Money	4,126.06	6,370.99	7,000.00	7,000.00	
395200000	Compensation For Loss/Impairment Of Capital Assets	-	-	25,000.00	-	No activity
	Total	547,611.02	605,211.38	698,570.00	602,570.00	
576611008	Golf-Overtime	141.60	460.65	1,500.00	1,500.00	
576611013	Salaries & Wages-Golf	126,100.03	106,183.55	119,242.00	118,734.00	
576612001	Golf-Social Security & Medicare	4,945.82	4,595.01	5,695.00	5,656.00	
576612105	Golf-Retirement	13,271.11	11,383.42	13,143.00	13,571.00	
576612204	Golf-Medical/Life/LTD	29,918.96	22,993.56	22,996.00	23,725.00	
576612302	Golf-Labor & Industries	7,826.29	7,211.65	7,062.00	7,200.00	
576612809	HRA VEBA	-	800.00	800.00	800.00	
576613100	Pro Shop-Office & Operating Supplies	22,170.97	16,092.07	21,000.00	21,000.00	
576613101	Publications	28.56	-	150.00	-	no activity
576613102	Uniforms-shirts	530.62	1,231.52	1,300.00	1,300.00	

576613103	Maintenance-Office & Operating Supplies	-	15,025.31	13,000.00	15,000.00	Anticipating higher costs for increase in maintenance equipment and supplies for 2015. JC
576613200	Golf Course-Fuel Consumed	6,178.90	6,616.87	7,500.00	7,500.00	Same as 2014. JC
576613401	Pro Shop Merchandise	22,295.87	32,692.78	29,000.00	32,000.00	Merchandise sales have been closer to \$40K.
576613500	Small Tools & Equipmen	1,939.90	-	-	-	
576653101	Maintenance Of Golf Course	47,782.17	40,298.60	48,000.00	48,000.00	Same as 2014. JC
576614100	Golf Pro Shop-Professional Services	13,096.81	18,339.37	22,000.00	16,000.00	Decrease to \$16K
576614101	Professional Services-Bank Fees	-	4,007.28	-	-	
576614102	Unemployment Claims-Golf Course	-	-	2,500.00	2,000.00	
576614201	Golf Pro Shop-Telephone,Internet,Postage	2,869.51	2,705.27	2,500.00	3,000.00	Est. cost closer to \$2800 in 2014
576614301	Golf Travel-Lodging,Meals,Mileage	802.87	1,060.68	2,000.00	2,000.00	Same as 2014. JC
576614400	Advertisements	4,755.56	-	-	-	
576614401	Golf - External Taxes & Operating Assessments	-	-	-	-	
576614600	Golf-Insurance	14,008.61	15,892.10	15,000.00	19,000.00	Proj increase in liability rates. Decrease due to savings in trash fees in 2014 -Waste Management. JC
576614700	Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	32,569.54	31,531.56	32,000.00	30,000.00	
576614801	Golf-Outside Labor & Materials	5,991.11	451.36	-	-	
576614802	Facilities - Outside Labor & Materials	-	-	35,000.00	5,000.00	For unexpected maintenance issues
576614901	Golf-Dues,Subscriptions,Mbrships	1,669.80	1,143.00	2,000.00	2,000.00	Same as 2014. JC
576614902	Registration	600.00	476.13	-	-	
576654100	Professional Services-Golf Greens	2,534.01	3,694.22	4,000.00	4,000.00	
576654800	Repairs & Maintenance-Outside Labor/materials	-	4,605.55	4,600.00	-	covered under Golf and Facilities
576614401	Park Facilities - External Taxes & Operating Assessme	1,752.11	-	-	-	
576619001	Unemployment Claims-Golf Course	15,747.08	-	-	-	
586004400	Leasehold Excise Tax	5,752.32	4,519.68	5,000.00	5,000.00	
586004420	B&O/Use Tax	24,645.03	37,183.29	40,000.00	40,000.00	
589000420	Gift Certificate Redeemed	7,269.46	4,425.11	7,000.00	7,000.00	
589000422	Promo Cards Redeemed	3,881.50	4,912.50	3,500.00	7,000.00	
589000423	Events Redeemed-Prize Money	2,746.94	5,964.74	6,000.00	7,000.00	
594764800	Trail Repair & Maintenance	-	-	-	-	
594766200	Golf-Buildings & Structures	2,464.34	1,723.50	-	-	
594766303	Golf-Other Improvements	4,621.49	8,294.14	7,000.00	6,000.00	
594766400	Golf-Furniture,Computers&Equip	25,832.89	18,197.26	82,000.00	31,500.00	Grinder = \$27K Other Equip = \$4,500
594766402	Golf Carts - Furniture,Computers&Equip	-	-	55,000.00	8,000.00	2 additional carts for 2015
508100420	Golf Cash Drawer	-	-	400.00	400.00	
508800420	Unreserved Ending Cash/Investments	-	-	80,682.00	111,684.00	
Total		456,741.78	434,711.73	698,570.00	602,570.00	

**Unemployment Fund Resources
Internal Service Fund 501**

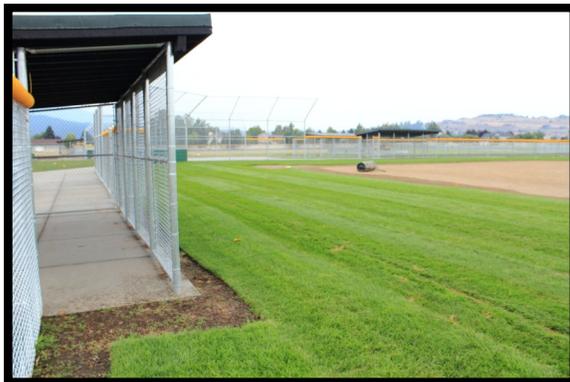
Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other Earnings	-	-	-	-	#DIV/0!
Miscellaneous Revenue	42,152	17,274	20,000	24,000	20%
Other Financing Sources, Transfer-In	-	-	-	-	#DIV/0!
Unemployment Fund Total Resources	\$ 42,152	\$ 17,274	\$ 20,000	\$ 24,000	20%

**Unemployment Fund Uses
Internal Service Fund 501**

Account Description	2012 Actual	2013 Actual	2014 Adopted	2015 Proposed	% Change
Unemployment Claims	\$ 42,152	\$ 17,274	\$ 20,000	\$ 24,000	20%
Fund Balance	-	-	-	-	#DIV/0!
Unemployment Fund Total Uses	\$ 42,152	\$ 17,274	\$ 20,000	\$ 24,000	20%

Notes

CITY OF LIBERTY LAKE



2015 CAPITAL IMPROVEMENT PLAN (2015 CIP)

2013 - 2018 CAPITAL FACILITIES PLAN (CFP)

City of Liberty Lake
2015 Capital Improvement Plan

PROJECT #	BUILDING IMPROVEMENTS 2015 - Design and Construction	2015 Total Estimated Cost	2015 Estimated Funding Source
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None Proposed

PROJECT # *	PARK IMPROVEMENTS 2015 - Design and Construction	2015 Total Estimated Cost	2015 Estimated Funding Source
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3	Liberty Lake Fields - Restroom & Storage	\$ 245,000	REET
4 & 8	Fallen Heroes Circuit Course (<i>completion</i>) - Arboretum & Trailhead / Outlet Channel Trail	\$ 75,000	REET & Donation
11	Nature's Place at Meadowwood - City Arboretum (Irrigation Additions)	\$ 5,000	General Fund
20	Rocky Hill Park - Phase 3 (Historic Barn - Structural Reinforcement)	\$ 20,000	General Fund
20	Rocky Hill Park - Phase 3 (Parking Expansion & Sand Volleyball Court Addition)	\$ 170,000	50% Grant & 50% REET (\$85,000 Contingent on Grant Funding) #
21	Town Square Park - Seating, Shade, & Path	\$ 45,000	REET

PARK IMPROVEMENTS TOTAL FOR 2015 \$ 560,000

PROJECT # *	TRANSPORTATION IMPROVEMENTS 2015 - Design and Construction	2015 Total Estimated Cost	2015 Estimated Funding Source
------------------------	---	----------------------------------	--------------------------------------

23 & 24	Appleway Construction	\$ 2,162,000	Streets Capital & TIB Grant
32	Liberty Lake Rd Reconstruction - Country Vista Dr. to Appleway Av (Design Only)	\$ 208,000	Streets Capital & TIB Grant

TRANSPORTATION IMPROVEMENTS TOTAL FOR 2015 \$ 2,370,000

PROJECT # **	2015 - SMALL SCALE CONSTRUCTION / RENOVATION / IMPROVEMENT PROJECTS	2015 Total Estimated Cost	2015 Estimated Funding Source
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N/A	Library Sign and Reading Garden Fence	\$ 17,600	Library Capital Fund / General Fund
N/A	Library Storage Room	\$ 22,000	Library Capital Fund
N/A	Pavillion Park Misc. Improvements - Monument Sign & Kiosk	\$ 12,000	REET
N/A	Rocky Hill Park Misc. Improvements - Community Garden Expansion	\$ 5,000	General Fund
N/A	Trailhead Facility Redesign, Community Center Concepts, & Aquatic Center Concepts	\$ 60,000	General Fund
N/A	Trailhead - Driving Range Fencing	\$ 110,000	General Fund #
N/A	Pedestrian Crossing Safety Improvements	\$ 100,000	General Fund
N/A	Electric Charging Station	\$ 10,000	General Fund

MISC. IMPROVEMENTS TOTAL FOR 2015 \$ 336,600

* Projects Included in the adopted 2013 - 2018 City Capital Facilities Plan and are proposed for design and/or construction in 2015.

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

These \$ are not incorporated in the 2015 Budget. They would be considered as a Budget Amendment once project is ready to move forward.

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

CFP No.: 3

PROJECT

TITLE: LIBERTY LAKE FIELDS - RESTROOM & STORAGE

LOCATION: Liberty Lake Fields



DESCRIPTION: Restroom and storage addition

PURPOSE & NEED: Provide permanent restroom and storage facility for new ballfields

ENVIRONMENTAL: A SEPA Checklist and Threshold Determination have been completed

PROJECT STATUS: Planning Stage

2015 ESTIMATED COST: \$245,000

ANTICIPATED FUNDING SOURCES: REET

ESTIMATED ANNUAL COST: Included in 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

CFP No.: 4 & 8

PROJECT

TITLE: FALLEN HEROES CIRCUIT COURSE - ARBORETUM & TRAILHEAD / OUTLET CHANNEL TRAIL

LOCATION: Arboretum & Trailhead Outlet Channel Trail



DESCRIPTION: Outdoor adult fitness equipment (5 pieces each) aimed at enhancing the quality of living in Liberty Lake while honoring local fallen service members from the Army and Coast Guard. The course will be strategically planned to allow users to complete all stations within a reasonable distance of 5.32 miles, or sections of the course if desired. These two projects will complete the course.

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

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

PROJECT STATUS: Planning / Design Stage

2015 ESTIMATED COST: \$75,000 total for both projects

ANTICIPATED FUNDING SOURCES: REET & Donations

ESTIMATED ANNUAL COST: Minimal and included in 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

CFP No.: 11

PROJECT

TITLE: NATURE'S PLACE AT MEADOWWOOD - CITY ARBORETUM (IRRIGATION ADDITIONS)

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. The 2015 improvements will provide the infrastructure necessary for plantings on the east slope of the site and for the Liberty Lake Lion's Club to install a sensory garden component.

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.

2015 ESTIMATED COST: \$5,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: \$5,000

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

CFP No.: 20

PROJECT

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

LOCATION: N. of Mission Ave., eastern portion of Rocky Hill Park



DESCRIPTION: Historic 1940's barn structural reinforcement

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

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

PROJECT STATUS: Planning & Design Stage

2015 ESTIMATED COST: \$20,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: Included in 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

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

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

CFP No.: 20

PROJECT

TITLE: ROCKY HILL PARK - PHASE 3 (PARKING EXPANSION & SAND VOLLEYBALL COURT ADDITION)

LOCATION: Rocky Hill Park



DESCRIPTION: Conversion of an underutilized grass and treed area into two sand volleyball courts with associated amenities and improve an unused area of the park into an additional parking lot to accommodate increased park use.

PURPOSE & NEED: The parking available at Rocky Hill Park is insufficient for park users and the sand volleyball courts will provide a popular park amenity that is currently not available in Liberty Lake.

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

PROJECT STATUS: Planning & Design Stage

2015 ESTIMATED COST: \$170,000

ANTICIPATED FUNDING SOURCES: 50% Grant & 50% REET (\$85,000 Contingent on Grant Funding)

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: N/A

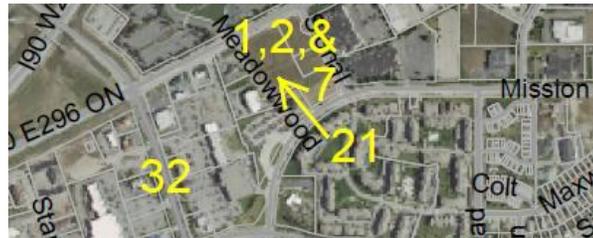
**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

CFP No.: 21

PROJECT

TITLE: TOWN SQUARE PARK - SEATING, SHADE, & PATH

LOCATION: Town Square Park



DESCRIPTION: Provide a covered pad area for picnics, performances, etc.

PURPOSE & NEED: Surrounded by mixed use development, multi-family residential, and light-industrial this local park serves downtown residents and the community as well as providing a benefit to the surrounding businesses and their employees with passive recreational activities in a downtown public greenspace. Having a covered pad area will allow people to comfortably eat lunch, enjoy musical performances, etc.

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

PROJECT STATUS: Planning

2015 ESTIMATED COST: \$45,000

ANTICIPATED FUNDING SOURCES: REET

ESTIMATED ANNUAL COST: Included in 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

CFP No.: 23 & 24

PROJECT

TITLE: APPLEWAY CONSTRUCTION

LOCATION: Appleway Avenue from Liberty Lake Rd to Fairway Lane



DESCRIPTION: Complete road reconstruction and moving of stormwater treatment/disposal facilities to median instead of shoulders, paved center turn lane converted to vegetated median.

PURPOSE & NEED: Rehabilitate driving surface, channelize turning movements, increase pedestrian safety, and provide improved access to transit.

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

PROJECT STATUS: Construction Stage

2015 ESTIMATED COST: \$2,162,000

ANTICIPATED FUNDING SOURCES: Streets Capital & TIB Grant

ESTIMATED ANNUAL COST: Dependant on final design

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

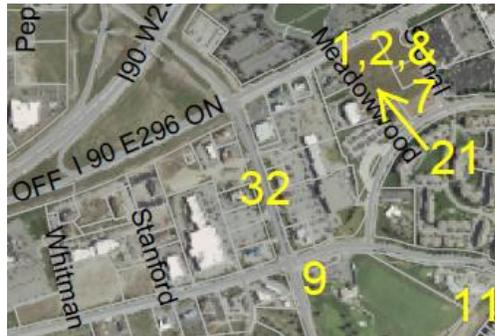
**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

CFP No.: 32

PROJECT

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

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



DESCRIPTION: Design work for complete road reconstruction and re-design for Liberty Lake Rd.

PURPOSE & NEED: Rehabilitate driving surface, channelize turning movements, and increase pedestrian safety.

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

PROJECT STATUS: Planning & Design Stage

2015 ESTIMATED COST: \$ 208,000

ANTICIPATED FUNDING SOURCES: Streets Capital & TIB Grant

ESTIMATED ANNUAL COST: Dependant on final design

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

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

PROJECT

TITLE: LIBRARY SIGN & READING GARDEN FENCE

LOCATION: Liberty Lake Municipal Library



DESCRIPTION: Installation of a monument sign similar to the LLPD sign at the library entrance and construction of a fence around the reading garden.

PURPOSE & NEED: The sign will provide better exposure for the library and the fence will screen unwanted views from the reading garden.

ENVIRONMENTAL: N/A

PROJECT STATUS: Planning / Design Stage

2015 ESTIMATED COST: \$17,600

ANTICIPATED FUNDING SOURCES: Library Capital Fund / General Fund

ESTIMATED ANNUAL COST: Incorporated into 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 - 50 Years

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

ESTIMATED ANNUAL REVENUES: N/A

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

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

PROJECT

TITLE: LIBRARY STORAGE ROOM

LOCATION: Liberty Lake Municipal Library



DESCRIPTION: Construction of a storage room.

PURPOSE & NEED: Provide additional storage for the library.

ENVIRONMENTAL: N/A

PROJECT STATUS: Planning Stage

2015 ESTIMATED COST: \$22,000

ANTICIPATED FUNDING SOURCES: Library Capital Fund

ESTIMATED ANNUAL COST: Incorporated into 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

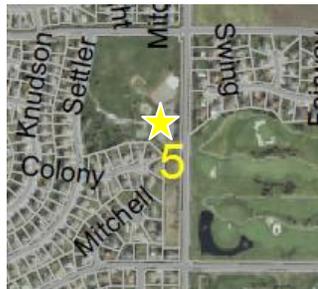
**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

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

PROJECT

TITLE: PAVILLION PARK MISCELLANEOUS IMPROVEMENTS - MONUMENT SIGN & KIOSK

LOCATION: Pavillion Park



DESCRIPTION: Construction of a new monument sign as well as installation of a new kiosk.

PURPOSE & NEED: Replace rotting monument sign and replace deteriorated information kiosk.

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

PROJECT STATUS: Planning and Design Stage

2015 ESTIMATED COST: \$12,000

ANTICIPATED FUNDING SOURCES: REET

ESTIMATED ANNUAL COST: Incorporated into 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

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

PROJECT

TITLE: ROCKY HILL PARK MISCELLANEOUS IMPROVEMENTS - COMMUNITY GARDEN EXPANSION

LOCATION: Rocky Hill Park



DESCRIPTION: Addition of a fenced community garden.

PURPOSE & NEED: This project will provide an additional community gardening amenity desired by users.

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

PROJECT STATUS: Planning and Design Stage

2015 ESTIMATED COST: \$5,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: Incorporated into 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Parks & Open Space

ESTIMATED ANNUAL REVENUES: TBD

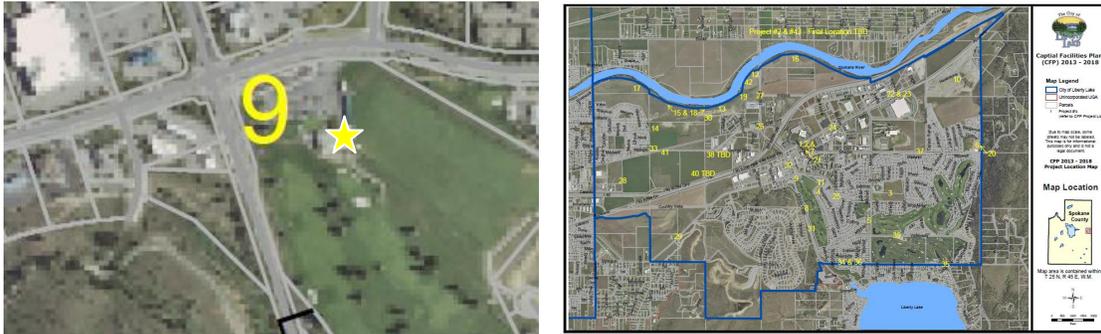
**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

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

PROJECT

TITLE: TRAILHEAD FACILITY REDESIGN, COMMUNITY CENTER CONCEPTS, & AQUATIC CENTER CONCEPTS

LOCATION: Trailhead Golf Course & TBD



DESCRIPTION: Solicitation of input on Trailhead facility and site to prepare a strategy to improve the facility and development of a budget to support the project. Solicitation of input on future community center and future aquatic center or combination of.

PURPOSE & NEED: The Trailhead Golf Course clubhouse has had numerous issues with banquet room flooding, roof leaks, and other building deterioration due to age and is in need of constant significant repair. The 2014 Parks, Recreation, Open Space, and Trails Plan Update Community Survey demonstrated the need for a future community center and community swimming pool.

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

PROJECT STATUS: Planning Stage

2015 ESTIMATED COST: \$60,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: N/A

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: N/A

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

ESTIMATED ANNUAL REVENUES: TBD

**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

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

PROJECT

TITLE: TRAILHEAD - DRIVING RANGE FENCING

LOCATION: Trailhead Golf Course



DESCRIPTION: Construction of a taller driving range fence.

PURPOSE & NEED: The driving range fence is too short and balls frequently clear the fence and break windows, damage cars, and dent surrounding buildings, as well as they are a safety risk for users of the surrounding trails and the Arboretum.

ENVIRONMENTAL: N/A

PROJECT STATUS: Planning Stage

2015 ESTIMATED COST: \$110,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: TBD

ESTIMATED ANNUAL SAVINGS: Dependant on damage and injury claims

ESTIMATED LIFESPAN: 25 - 50 Years

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

ESTIMATED ANNUAL REVENUES: TBD

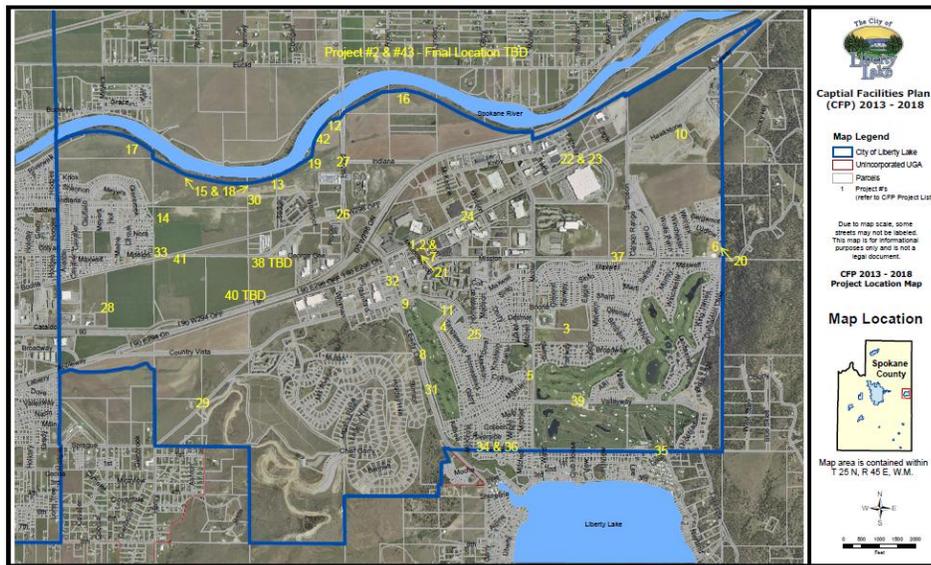
**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

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

PROJECT

TITLE: PEDESTRIAN CROSSING SAFETY IMPROVEMENTS

LOCATION: Citywide



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

PURPOSE & NEED: Pedestrian safety

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

PROJECT STATUS: Design Stage

2015 ESTIMATED COST: \$100,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: Incorporated into 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: 25 - 50 Years

DEPARTMENT RESPONSIBLE FOR MAINTENANCE: Public Works

ESTIMATED ANNUAL REVENUES: N/A

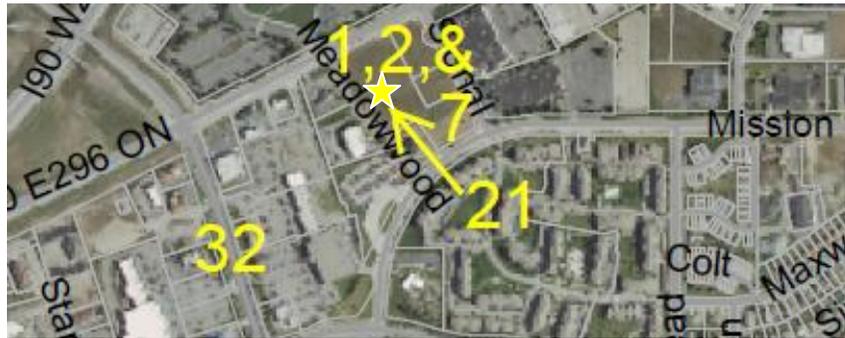
**CITY OF LIBERTY LAKE
2013 - 2018 CAPITAL FACILITIES PLAN
2015 Capital Improvement Worksheet (12/9/14)**

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

PROJECT

TITLE: ELECTRIC CHARGING STATION

LOCATION: Town Square Park



DESCRIPTION: Installation of a charging station for electric cars.

PURPOSE & NEED: The popularity of electric cars continues to grow; however there is a lack of infrastructure within this area to support re-charging them in a reasonable amount of time. Installation of a charging station at Town Square Park would attract electric car owners to Downtown Liberty Lake.

ENVIRONMENTAL: N/A

PROJECT STATUS: Planning Stage

2015 ESTIMATED COST: \$10,000

ANTICIPATED FUNDING SOURCES: General Fund

ESTIMATED ANNUAL COST: Incorporated into 2015 Budget

ESTIMATED ANNUAL SAVINGS: N/A

ESTIMATED LIFESPAN: TBD

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

ESTIMATED ANNUAL REVENUES: TBD

CITY OF LIBERTY LAKE
FEE SCHEDULE PROPOSED FOR 2015

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

2015 Proposed Recreation Program Fee Schedule

Program Name	Proposed 2015	2014 Fee	Notes - reason price either increased or decreased
All Fools Hunt	\$5.00	\$5.00	
British Soccer Camp (One Week Sports Camp)			
First Kicks - July	\$92.00	\$85.00	Contracted class prices
Full Day - July	\$201.00	\$192.00	Contracted class prices
Half Day AM - July	\$141.00	\$135.00	Contracted class prices
Half Day PM - July	\$141.00	\$135.00	Contracted class prices
Goal Keeper Program - July	\$141.00	\$135.00	Contracted class prices
Mini Soccer - July	\$92.00	\$97.00	Contracted class prices
First Kicks - August	\$92.00	\$85.00	Contracted class prices
Full Day - August	\$201.00	\$192.00	Contracted class prices
Half Day AM - August	\$141.00	\$135.00	Contracted class prices
Half Day PM - August	\$141.00	\$135.00	Contracted class prices
Mini Soccer - August	\$92.00	\$97.00	Contracted class prices
Children's Fitness Class	\$25.00		New class
CHILL Summer Day Camp Per Week	\$130.00	\$125.00	Fee increase of \$5 for midweek field trip
CHILL Day Camp - Full Summer Rate Discount for Ten Weeks if paid by June 15th	\$1,250.00	\$1,200.00	\$50 increase for healthy snacks/mid week field trips
CHILL Multi-Child Full Summer Rate Discount for Ten Weeks if paid by June 15th	\$1,150.00	\$1,100.00	\$50 increase for healthy snacks/mid week field trips
CHILL Summer Day Camp Additional T-shirts	\$10.00	\$7.00	Cost of shirts increased \$3.00
Community Garden Plot at the Arboretum	\$25.00	\$20.00	\$5 increase to cover amendments/equipment
Community Garden Plot at Rocky Hill Park	\$25.00	\$20.00	\$5 increase to cover amendments/equipment
Cross Country Ski Lessons	\$25.00	\$25.00	
Equipment Rental - Gear to Go (Baseball Set, Croquet, Disc Golf, Volleyball Set) Per Day	\$15.00	\$10.00	\$5 increase - purchased high quality equipment
Equipment Rental - Gear to Go (Kayak, Paddleboard) Per Day	\$40.00		New rentals
Liberty Lake Learning Center Piano Lessons - per 1/2 hour	\$20.00	\$20.00	Contracted class prices
Liberty Lake Learning Center Reading or Math Club - per hour	\$20.00	\$20.00	Contracted class prices
Liberty Lake Learning Center Individual Tutoring - per hour	\$40.00	\$40.00	Contracted class prices
Liberty Lake Learning Center Assessment	\$60.00	\$60.00	Contracted class prices
River Rafting - Clark Fork	\$65.00	\$65.00	Contracted class prices
River Rafting - Family Upper Spokane	\$30.00	\$30.00	Contracted class prices
River Rafting - Guide Training Course	\$265.00	\$265.00	Contracted class prices
River Rafting - Spokane River Wine and Dine	\$32.00	\$32.00	Contracted class prices
River Rafting - Lower Spokane	\$38.00	\$38.00	Contracted class prices
River Rafting - Upper Spokane	\$32.00	\$32.00	Contracted class prices
Science Fun for Kids	\$20.00		New class
Skyhawk's Sports Camp (One Week Sports Camp)			
Basketball	\$139.00	\$135.00	Contracted class prices
Baseball	\$139.00	\$135.00	Contracted class prices
Cheerleading	\$120.00	\$120.00	Contracted class prices
Flag Football	\$139.00	\$135.00	Contracted class prices
Golf	\$120.00	\$120.00	Contracted class prices
Mini Hawk	\$120.00	\$120.00	Contracted class prices
Multi Sport	\$139.00	\$140.00	Contracted class prices
Soccer	\$139.00	\$135.00	Contracted class prices
Tennis	\$115.00	\$115.00	Contracted class prices
Tiny Hawk	\$120.00	\$120.00	Contracted class prices
Volleyball	\$115.00	\$115.00	Contracted class prices
Snow Shoing Class	\$25.00	\$25.00	Contracted class prices
Zumba (per class)	\$5.00	\$6.00	Contracted class prices
EVENTS **			
Liberty Lake Days - Three Day Event, Wine/Beer Garden Booth fee for Outside of Liberty Lake Business	\$200.00		There were no wine/beer garden booths in the past
Liberty Lake Days - Three Day Event, Wine/Beer Garden Booths fee for Liberty Lake Business	\$150.00		There were no wine/beer garden booths in the past
Liberty Lake Days - Three Day Event, Out of City Vendor	\$150.00	\$50.00	\$100 increase - will now be a 3-day event
Liberty Lake Days - Three Day Event, Liberty Lake Business Vendor	\$100.00	\$25.00	\$75 increase - will now be a 3-day event
Liberty Lake Days - Three Day Event, Social Service Non-Profit	\$50.00	\$0.00	\$50 increase - will be 3 day event
Winter Festival - Social Service, Non Profit Vendor	\$20.00	\$0.00	\$20 increase - cost recovery for event
Winter Festival - City of Liberty Lake Business	\$30.00	\$10.00	\$20 increase - cost recovery for event
Winter Festival - All Other Businesses or Groups	\$40.00	\$20.00	\$20 increase - cost recovery for event
Winter Festival - Private Horse Drawn Carriage Rides	\$75.00	\$65.00	\$10 increase from contracted provider
FACILITIES			
LIBERTY LAKE BALL FIELDS			
Non-Profit Organizations:			
League/Practice Per Hour, Per Field	\$5.00	\$5.00	
Game Prep Fee - \$10 Per Game, Lined/Dragged	\$10.00	\$10.00	
Tournament, Games, Camps or Clinic Events Per Hour, Per Field	\$10.00	\$10.00	
All Other Organizations and Private Groups:			
Practice Per Hour, Per Field	\$15.00	\$15.00	
Game Prep Fee - \$20 Per Game, Lined/Dragged	\$20.00	\$20.00	
Tournament, Games Per Hour, Per Field	\$20.00	\$20.00	
Concession Fee Per Day at the Liberty Lake Ball Fields	\$50.00	\$0.00	
INDOOR FACILITIES			
Little House, Friday - Sunday per hour	\$25.00	\$25.00	
Little House, Monday - Thursday per hour	\$15.00	\$15.00	
Little House, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00	\$25.00	
Trailhead Banquet Room, Friday - Sunday per hour	\$25.00	\$25.00	
Trailhead Banquet Room, Monday - Thursday per hour	\$15.00	\$15.00	
Trailhead Banquet Room, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00	\$20.00	\$5 increase for cost recovery of cleaning/maintenance
OUTDOOR FACILITIES			
Pavillion Park Picnic Shelter, Friday - Sunday and holidays hourly rate	\$35.00	\$37.50	Decrease of \$2.50 per hour. 2014 rate was 4-hour rates of \$150 and new rec software can only calculate hourly fee.
Pavillion Park Picnic Shelter, Monday - Thursday hourly rate	\$25.00	\$25.00	
Pavillion Park Picnic Shelter, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00	\$20.00	\$5 increase for cost recovery of cleaning/maintenance
Pavillion Park Picnic Shelter event with more than 200 (garbage dumpster/porta pots/additional maintenance costs)	\$250.00		New fee to cover dumpster rental and costs from large groups
Rocky Hill Park Picnic Shelter, Friday - Sunday and holidays hourly rate	\$25.00	\$25.00	
Rocky Hill Park Picnic Shelter, Monday - Thursday hourly rate	\$15.00	\$12.50	2014 rate was 4-hour rate of \$50.
Rocky Hill Park Picnic Shelter, Non Profit Groups - Garbage removal and restroom cleaning fee per application request	\$25.00	\$20.00	\$5 increase for cost recovery of cleaning/maintenance
Rocky Hill Park Picnic Shelter event with more than 200 people (garbage dumpster/porta pots/additional maintenance costs)	\$250.00		New fee to cover dumpsters and costs from large groups
OUTDOOR SPORTS FIELDS			
Pavillion Park Sports Fields Per Field, Per Hour, any day of the week	\$10.00	\$10.00	
Rocky Hill Park Sports Fields Per Field, Per Hour, any day of the week	\$10.00	\$10.00	
Non-Profit Group Request for PP or RHP field use - Garbage removal and restroom cleaning fee, per application request	\$25.00	\$20.00	\$5 increase for cost recovery of cleaning/maintenance
Water Fee for Dunk Tank Usage	\$50.00	\$50.00	
* Cost shown are approximate and will be finalized by contract.			
* Community Events - Booth fees for City events (Liberty Lake Days and Winter Festival) are established on a case by case basis based on event budget and donations.			

**CITY OF LIBERTY LAKE - DEBT SCHEDULE
AS OF 10-15-2014**

	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
2015	127,875.65	33,644.15	161,519.80	2015	150,729.57	17,282.14	168,011.71
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	-	-	-
	779,261.11	109,097.79	888,358.90		432,327.34	29,704.81	462,032.15

LIFT
2014 - 2015 REVENUE

Account Description	Notes	2014 Activity (Pending)	Notes	2015 Proposed
Beginning Balances		\$ 5,157,659		\$ 5,104,659
TIF MATCHING FUNDS		\$ 408,592	2	425,000
Harvard Road Mitigation Fund		\$ -		
City of Liberty Lake - Contribution		\$ 591,408	1	575,000
Matching Funds State	3	\$ 1,000,000	3	1,000,000
				-
Total Lift Funds		\$ 7,157,659		\$ 7,104,659

LIFT
2014-2015 EXPENDITURES

Account Description	Notes	2014 Activity (Pending)	Notes	2015 Proposed
1-90 Waterline Crossing		\$ 403,000		\$ -
Harvest Parkway Water & Sewer	4	\$ 326,000		\$ -
Harvest Parkway Road and Storm Drainage	4	\$ 654,000		\$ -
Harvard Road Roundabout	1	\$ 670,000		\$ -
		\$ -		\$ -
Total Expenditures		2,053,000		0
ENDING BALANCE		\$ 5,104,659		\$ 7,104,659

Notes

- 1 City of Liberty Lake Project
- 2 - Projected for 2015
- 3- State will match up to \$1 million a year based on what the City and other agencies match.
- 4 -Projects per Resolution 12-164A for 2013-2015

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

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

2009	\$ 48,990	
2010	\$ 82,114	
2011	\$ 169,898	
2012	\$ 263,041	
2013	\$ 283,575	Notes
2014	\$ 310,000	2

Total **\$ 1,157,618**

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

		Notes
Lift Station	1,720,000	4
Telido Sanitary Sewer	219,000	4
Telido Offsite Sewer Main	924,000	4
Indiana Improvements	1,433,000	4

Total **4,296,000**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 1: Approval of Public Improvements and Public Improvement Costs

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

Section 2: Repealer

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

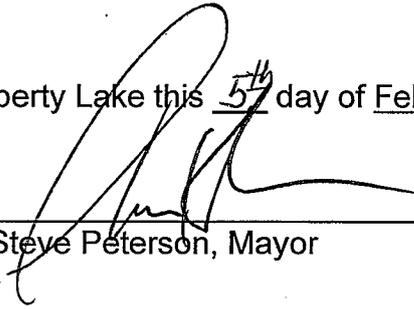
Section 3: Ratification

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

Section 4: Effective Date

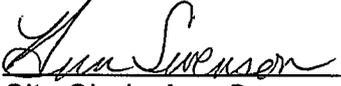
This Resolution shall be effective immediately upon its adoption.

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



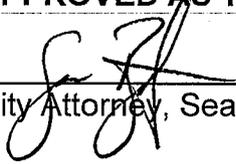
Steve Peterson, Mayor

ATTEST:



City Clerk, Ann Swenson

APPROVED AS TO FORM:



City Attorney, Sean Boutz

EXHIBIT A – Resolution 12-164

Resolution for Projects (Update to Resolution 09-132)

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

PROPOSED REVISIONS - Resolution 12-164A, Exhibit A

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

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

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

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

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

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

CERTIFICATION

I, the undersigned City Clerk of the City of Liberty Lake, of Spokane County, Washington, HEREBY CERTIFY that the foregoing Resolution is a full, true and correct copy of Resolution No. 12-164A duly adopted at a regular meeting of the City Council of said City, duly and regularly held at the regular meeting placed thereof on February 5, 2013 of which meeting all members of said City Council had due notice and at which a majority thereof were present; and that at said meeting said Resolution was adopted by the following vote: unanimous, 6-0.

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

NAYS: None.

ABSENT: Council Member Dunne.

ASTAINED: None.

CITY OF LIBERTY LAKE


CITY CLERK

2012-2034 LIFT REVENUE - FORCAST WITH TIF ONLY MATCH

Year	2012	2013	2014	2015	2018	2021	2022	2034	Total
CITY PROP TAX LESS TIF	1,811,865	1,862,655	1,872,381	1,917,008	2,057,149	2,207,159	2,259,465	2,987,725	53,875,618
LIFT RECIEVES FROM CITY	137,067	135,000	145,500	151,320	170,214	191,468	199,127	318,808	4,923,586
LIFT FROM FIRE	115,672	125,000	136,500	141,960	157,394	174,505			1,481,537
LIFT FROM SPOKANE CO	105,628	115,000	126,000	131,040	145,286	161,082			1,366,041
TIF MATCH FOR LIFT	334,000	375,000	408,000	424,320	472,894	527,055	199,127	318,808	7,746,797
CRONK SEWER PROJECT	200,000								200,000
WATER/SEWER IOOPING FUND	144,000								144,000
CITY OF LIBERTY LAKE	322,000	625,000	100,000						1,047,000
HARVARD RD MITIGATION FUND			10,000	30,000	30,000	30,000	30,000	30,000	610,000
LIFT matches State	1,000,000	1,000,000	518,000	454,320	502,894	557,055	229,127	348,808	9,747,797
TOTAL LOCAL AND STATE	2,000,000	2,000,000	1,036,000	908,640	1,005,789	1,114,110	458,254	697,617	19,495,594
\$\$ Not Matched from State	-	-	482,000	545,680	497,106	442,945	770,873	651,192	13,252,203

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 would NOT meet the full match and what dollars would not be matched from the State in the very last line.
- #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 100 Single Family permits per year.
- #4A. Only measuring single family. Commercial permits are not calculated into this figure.

NOTE: SCHEDULE DOES COVER YEARS 2012 THRU 2034. COLUMNS HAVE BEEN HIDDEN BETWEEN YEARS

Graph presents revenue sources for LIFT 2015 -2022

