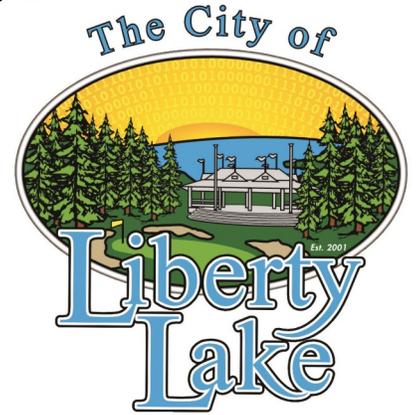


Fiscal Year 2018 Budget



Presented by Mayor Steve Peterson

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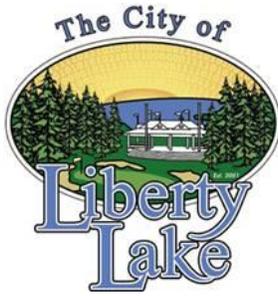
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CITY OF LIBERTY LAKE

Office of the Mayor

October 17, 2017

City Council and Residents of Liberty Lake:

Pumps, Pipe, Pavement, Parks and People are the focus of my proposed City of Liberty Lake's 2018 budget.

Working together and for the citizens of Liberty Lake over the last six years has been extremely rewarding. The City Council and I appreciate the positive comments by our resident's regarding the public investments in our community. We have worked hard to take care of our facilities (including trails, parks and open space) while planning for and addressing the transportation needs of our growing community

2017 has been a banner year for accomplishments:

- Our local economy was strong and revenues tracked ahead of projections.
- We continued the strong volume of building permits that has existed over the past 3 years.
- Our expenditures are consistently scrutinized for improved efficiency and reduced costs.
- Long term debt is under \$500,000 and Trailhead is now owned free and clear.
- Liberty Lake Road and our intersections at Appleway and Country Vista have been upgraded with new intuitive lights to best manage peak traffic flow.
- We have continued the momentum at the State Legislature to move Henry Road Interchange forward in funding.
- Our electronic community messaging sign has been a true hit with our community and service organizations.
- Library programs and services continue to be updated, our partnerships with other library organizations continue to grow and our staff is dedicated to collaboration with the community on service priorities.
- Our partnership with Central Valley School District grows with the inclusion of the new K-2 school and by forging an agreement for shared community service with the new facilities.
- The planning commission of dedicated citizens has updated our Comprehensive Plan and Development regulations to meet our growing needs in the future.

Our commitment of a safe, clean and green community with excellent facilities, service and infrastructure continues in the preparation of the 2018 budget. The following is a recap of current and future services areas that are being worked on:

Growth and Development:

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

Our Comprehensive Plan and Design Regulations (2015 to 2037) are current with the recent updates completed.

Transportation:

To support the needs of a growing city, it is imperative that **today** we take a long term view of our transportation needs **tomorrow**. We are using the results of our 2016 Transportation Study to provide an analytical evaluation and recommendation for improvements that allow us to gather more grants for road improvements and identify areas where future improvements are needed. In coming years, it will fall upon the City to provide more resources for transportation improvements than in the past. We must ensure that funds are brought forward to address our transportation needs now. We have been working diligently with WSDOT and other agencies to design, fund and construct these improvements. Major areas of interest for the City is widening of the Harvard Road Bridge and providing a new northbound lane, a new Henry Road Interchange which provides redundancy in connecting our city and connecting the two via slip roads that enhance safety.

Street Maintenance:

What we have and what we build requires maintenance and care. This includes ice and snow removal, striping, replacing signs, and minor road repairs. It is important that we fund these services of our existing streets on a continual basis with dedicated funds from utility tax, fuel tax, Storm water fees, and Aquifer Protection fees.

We must continue to fund our neighborhood street repairs and care. "The Heights" neighborhood streets have completed Phase 1 in 2017 and the 2018 budget includes funding for the final 2 phases. We anticipate to overlay Mission from Country Vista Blvd to Molter and related streets in 2019.

Citizen Engagement and Community Message Sign

In 2017, we completed the design and construction of a community message sign to improve communication and engaging our community with event information. We are working to complete another message sign in early 2018. Keeping our community informed with easy access to information and City services is a priority in 2018. We will be streaming council meetings live, improve social media presence to meet the needs our community desire for information. Funds to support community engagement are included in my proposed budget.

Irrigation Systems at Trailhead and Pavillion Park

The irrigation systems at Trailhead Golf Course and Pavillion Park are past their useful lives. This budget includes funding to design and replace portions of these systems.

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

Creation of a Parks and Arts Commission

Similar to the Planning Commission, this Commission would be responsible to make recommendations to the City regarding policy, fees, reservations, amenities, and events that take place at City Parks and recommendations related to Public Art in the City.

New Parks

The 2018 Budget proposes the addition of two new parks. Orchard Park located on the north side of I-90 and the North Sports Field located north of Liberty Creek Elementary School.

Operations and Maintenance Department

Our City continues to grow at an impressive rate. More families and businesses are locating to our wonderful City. As our City grows, our need for City services and how we provide those service needs to be evaluated. The growth has affected the City organization chart which is found on page 27. There is a new department called Operations and Maintenance. City functions under this department include day to day operations in Parks, Facilities, Streets, and Recreation. In past years, the City has contracted for services such as like snow and ice removal, road repairs and maintenance to our storm water system. In 2018, we plan to improve service and invest in long term savings by delivering these services with internal resources.

In summary:

The 2018 budget has *conservative revenue* projections and *disciplined expenditures*. Highlights included within are:

- Formation of an Operations and Maintenance Department to address the growing needs of:
 - Snow and Ice Removal
 - Take care of our new and existing Parks and Trailhead Golf course
 - Maintaining our Facilities and Fleet
 - City Sponsored Special Events
- Pedestrian Safety
 - Crossing and speed control signs at Country Vista, Appleway, and Harvard/Mission.
- Irrigation Improvements and Upgrades to the system
- Transportation Improvements
 - Signals on Appleway
 - Widening Harvard Rd Bridge
 - Heights Overlay Phase 2 & 3
- Improved Citizen Engagement
- Compensation adjustments and restructuring the City benefit package

This 2018 budget revenue forecast includes 1% growth in our property tax levy, increased assessed valuation, increased revenue from Utility Tax, Grant Funding for capital projects, increased building permit, and sales tax revenues. Our City is proactive and conservative in managing our revenue forecast to assure that we are sustainable in providing City services with future cost and expenditures increasing by approximately 2% -3% annually.

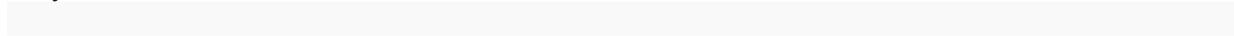
I would like to thank the City Council for their efforts in working through the issues, opportunities, and challenges facing the city. I also would like to thank Katy Allen, RJ Stevenson, Jennifer Camp, Chief Brian Asmus, Pamela Mogen and all staff who are providing outstanding service to our great community. They truly make this City work!

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

Thanks for your support of OUR community budget.

As always, it is a pleasure to serve as your Mayor!

Mayor Steve Peterson



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

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
Tricia 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 Municipal 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 (3) 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 (2) members shall be appointed for a period of four (4) years; and one (1) member shall be appointed for two years.

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

Liberty Lake Lodging Tax Advisory Committee: is responsible for reviewing and making recommendations on the use of lodging tax funds. There is a 3.3% lodging tax in the City of Liberty Lake and those funds are used for the cost of tourism promotion, acquisition of tourism-related facilities or operations of tourism-related facilities. The Liberty Lake Advisory Committee shall be composed of five (5) members appointed by the Mayor with confirmation by the City Council. Two (2) members of the Committee shall be representatives of businesses required to collect the tax and, at least two (2) members shall be persons involved in activities authorized to be funded by the collected revenue. The fifth member of the Committee shall be an elected official of the City. Annually, the membership of the Committee shall be reviewed.

CITY OF LIBERTY LAKE APPOINTED BOARDS AND COMMISSIONS

City of Liberty Lake Planning Commission:

Full Time Members - Voting

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

Term Expiration: 12/31/2018

Gary Green (City Resident) - **Commission Vice-Chair (remainder of 2017)**

Term Expiration: 12/31/2018

Jesse Fox (City Resident)

Term Expiration: 12/31/2017

Richard Siler (City Resident)

Term Expiration: 12/31/2017

Charles Matthews (City Resident)

Term Expiration: 12/31/2017

Jared Von Tobel (City Resident)

Term Expiration: 12/31/2018

Vacant Position

Adjunct Member(s) - Non Voting

Jamie Baird (City Resident) #1

Term Expiration: 12/31/2020

Tom Chamberlain (City Resident) #2

Term Expiration: 12/31/2020

Liberty Lake Library Board of Trustees:

Carol Johns
Term Expiration: 2018

Mindy Howe
Term Expiration: 2021

Lu Embry
Term Expiration: 2017

Pat Lutzenberger
Term Expiration: 2018

Tricia Morgan
Term Expiration: 2019

Liberty Lake Lodging Tax Advisory Committee:

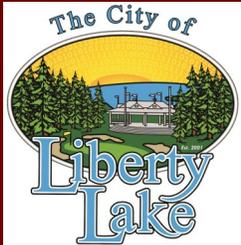
Mayor Steve Peterson
City of Liberty Lake

Fawna Bodi
Best Western

Jason Fierst
Quality Inn

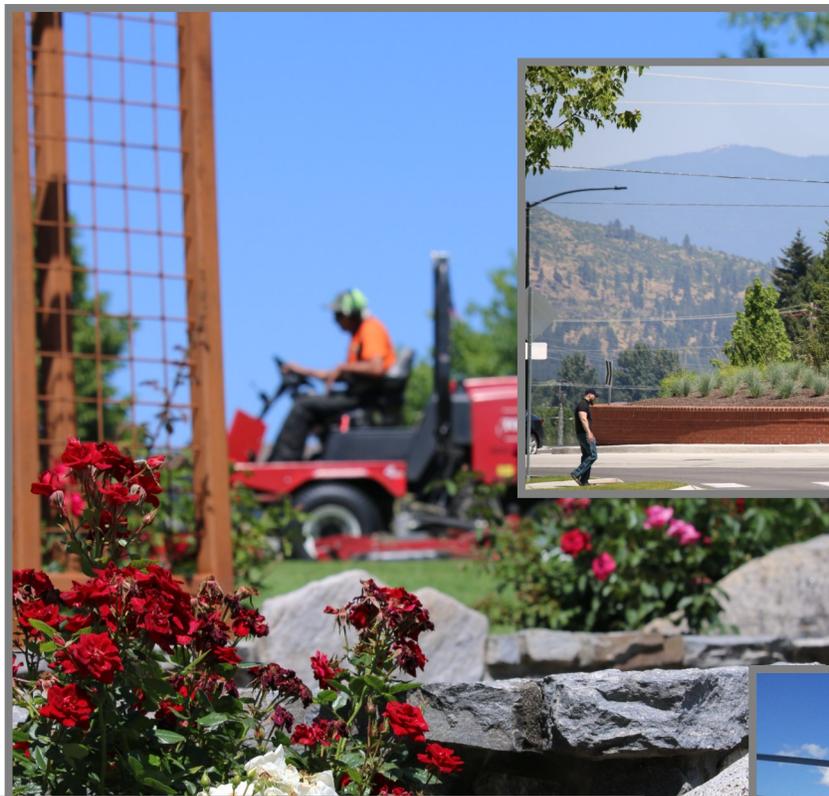
Phil Champlin
Spokane Valley HUB

Jeanette Nall
Liberty Lake Community Theatre



BUDGET GUIDE

2018



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 2018, the City will use twenty-three (23) separate funds. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Liberty Lake:

Governmental Fund Types

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

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Project Funds

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

Proprietary Fund Types

Proprietary Funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services.

There are two generic fund types in this category:

Enterprise Funds

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

Internal Service Fund

The City uses this fund on a cost-reimbursement basis for unemployment and medical reimbursement 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 Capital, Tourism Promotion Area, Restricted Reserve, City LL Land LTGO Bond, REET 1 Capital Projects, REET 2 Special Capital Projects, Street Capital Projects, Orchard Park Capital, Harvard Road Mitigation, Municipal Library Capital, Police Capital, Underground Utility, Building Contingency, Municipal Facilities Master Plan, Community Messaging, Stormwater Utility, Aquifer Protection Area, Golf Course, Medical Reimbursement, and Unemployment.

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

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

Financial Policies

Adoption of Policies

The City Council adopted a comprehensive set of Financial Management Policies on June 18, 2002 and amended the Financial Management Policies on June 21, 2016. These policies address general budget, accounting, revenue and receivables, expenditures and payables, debt management, purchasing, capital improvement plan, grants, and reserves. Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

The City of Liberty Lake is accountable to its citizens for the use of public dollars.

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

Reserve Fund Policy

Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. Prudent use of reserve funds enable the City to defray future costs, take advantage of matching funds, and other beneficial (but limited) opportunities.

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

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

Cash Management and Investment Policy

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

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

All investments of the City of Liberty Lake must be made in compliance with Federal and State law and in accordance with applicable legal interpretations. Funds of the City will be invested in accordance with the current version of the Revised Code of Washington (RCW), the BARS manual, these policies and written administrative procedures. The City of Liberty Lake is

empowered to invest in certain types of securities as detailed in RCW 35A.40.050 and RCW 35.39.030. Among the authorized investments are:

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

- Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.
- The City of Liberty Lake will select its official banking institution through a formal bidding process in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available.

Purchasing Policy

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

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

General Revenue Policies

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

6. The City will set fees and user charges for each enterprise fund, such as the Golf Course, at a level that fully supports the total direct and indirect cost of the activity. The proposed rates shall also take into account debt service coverage commitments made by the City for the particular enterprise fund.

General Expenditure Policies

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

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

9. Periodic comparisons of service delivery will be made to ensure that quality services are provided to the citizens of Liberty Lake at the most competitive and economical cost. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery where appropriate. Programs that are determined to be inefficient and/or ineffective by the Mayor shall be reduced in scope or eliminated.

Financial Communication

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

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

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2018 THROUGH DECEMBER 31, 2018, 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, 2018 and ending December 31, 2018.

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 20, 2017 and October 27, 2017 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 2018 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 2018 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 **\$17,343,560** 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 2018 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 2018 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 State Auditor and to the Association of Washington Cities as per RCW 35A.33.075.

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 _____, 2017.

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
2018 Budget Summary By Fund**

FUND	Page #(s)	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	P. 35-56	\$ 4,000,375	\$ 6,561,938	\$ 7,628,027	\$ 2,934,286
Street Fund (Fund 110)	P. 58	205,498	1,374,953	1,516,716	63,735
Tourism Promotion Fund	P. 61	3,080	58,100	59,180	2,000
Tourism Promotion Capital Fund	P. 62	70,000	35,750	-	105,750
Tourism Promotion Area (TPA)	P. 63	-	65,110	65,110	-
Restricted Reserve	P. 64	1,238,000	5,000	-	1,243,000
City Land LTGO Bond Fund	P. 66	-	161,521	161,521	-
REET 1 Capital Projects Fund	P. 67	850,000	1,305,000	1,150,000	1,005,000
REET 2 Capital Projects Fund	P. 69	960,000	1,305,000	1,005,000	1,260,000
Street Capital Projects Fund	P. 71	376,500	1,913,240	2,103,550	186,190
Orchard Park Capital Fund	P. 73	12,062	2,355,000	2,367,062	-
Harvard Road Mitigation Fund	P. 74	100,000	202,000	112,000	190,000
Library Capital Fund	P. 76	105,000	16,531	4,180	117,351
Municipal Facilities Fund Master Plan	P. 77	350,000	3,000	-	353,000
Police Capital Fund	P. 78	57,000	100	57,100	-
Community Messaging Fund	P. 79	49,000	40,100	89,000	100
Underground Utility Fund	P. 80	50,000	25,250	-	75,250
Building Contingency Fund	P. 81	125,000	1,000	125,000	1,000
Stormwater Utility Fund	P. 82	115,000	66,500	165,102	16,398
Aquifer Protection Fund	P. 84	122,800	46,000	57,698	111,102
Golf Operations Fund	P. 86	100,400	530,115	502,314	128,201
Unemployment Fund	P. 89	-	25,000	25,000	-
Health Reimbursement (Bridge) Fund		-	155,000	150,000	5,000
		\$ 8,889,715	\$ 16,251,208	\$ 17,343,560	\$ 7,797,363

Blue - Operating Funds

Green - Special Revenue Funds

Orange - Debt Service Funds

Purple - Capital Project Funds

Grey - Enterprise Funds

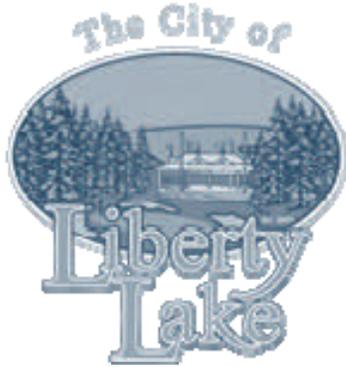
**CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2018**

JOB TITLE	Time (FT) Part Time (PT)	# of Employ ees	2016 RANGE	2017 ADOPTED CHANGES	2018 PROPOSED CHANGES	Notes:
<u>Section 2. EXECUTIVE</u>						
City Administrator	FT	1	\$115,340 - \$129,891	\$117,647 - \$132,490	\$118,823 - \$133,814	
<u>Section 3. ADMIN & FINANCE</u>						
Finance Director	FT	1	\$84,499-\$9,5160	\$86,190 - \$97,063	\$87,051 - \$98,034	
City Treasurer	FT	1	\$52,751-\$59,426	\$53,809 - \$60,611	\$54,350 - \$61,193	
City Clerk	FT	1	\$52,751-\$59,426	\$53,809 - \$60,611	\$54,350 - \$61,193	
Office Assistant	FT	1	\$35,756-\$40,248	\$36,462 - \$41,059	\$36,837 - \$41,475	
Golf Professional	FT	1	\$50,273-\$57,138	\$52,766 - \$59,423	\$53,294- \$60,018	
<u>Section 4. POLICE</u>						
Chief of Police	FT	1	\$87,332-98,389	\$89,078 - \$100,317	\$94,000 - \$105,859	Proposed - Compared to East Cities
Police Records Clerk	FT	1	\$39,117-\$44,055	\$39,915 - \$44,949	\$43,222 - \$48,672	Proposed - Compared to East Cities
Police Officer	FT	8	\$56,614-\$73,224	\$51,624 - \$73,267	\$52,656 - \$74,732	Per Contract
Police Sergeant	FT	2	\$73,807-\$83,117	\$76,939 - \$83,290	\$78,461 - \$84,931	Per Contract
Police Detective	FT	1	\$76,594-\$86,249	\$76594-\$86249	\$78,126 - \$87,974	Per Contract
<u>Section 5. MAINTENANCE AND OPERATIONS</u>						
Operation & Maintenance Director	FT	1	\$64,560-\$72,706	\$65,852 - \$74,160	\$86,190 - \$97,064	Proposed based on job description
Streets Section Lead / Parks Section Lead	FT	2		\$47,840 - \$53,893	\$48,318 - \$54,371	
Crew Lead	FT	1	\$30,314-\$34,133	\$37,086 - \$41,766	\$37,461 - \$42,182	
Office Assistant	FT	1		\$36,462 - \$41,059	\$37,107 - \$41,787	
Park/Streets/Facilities Maintenance Full Time	FT	6		\$31,990 - \$36,025	\$32,302 - \$36,379	
Equipment Maint Tech	FT	1	\$44,573-\$50,149	\$45,427 - \$51,147	\$45,885 - \$51,688	
Park/Golf Maintenance Seasonal	PT	NA	\$9.66 - \$10.88 per hour	\$11.00 - \$12.38 per hour	\$11.50 - \$12.94 per hour	PER Minimum wage
Park/Golf Maintenance Specialized	PT	NA	\$13.13- \$14.78 per hour	\$13.39 - \$15.08 per hour	\$13.39 - \$15.08 per hour	
Park/Golf Maintenance - Foreman	PT	NA	\$15.08 - \$16.98 per hour	\$15.38 - \$17.32 per hour	\$15.38 - \$17.32 per hour	
Golf Specialized	PT	NA	\$13.13- \$14.78 per hour	\$13.39 - \$15.08 per hour	\$13.39 - \$15.08 per hour	
<u>Section 6. PLANNING & BUILDING SERVICES</u>						
Building Inspector	FT	1	\$46,785-\$52,707	\$47,715 - \$53,768	\$55,161 - \$62,108	Proposed - Compared to East Cities
Building Inspector - Temporary	PT	1		\$22.94 - \$25.85	\$23.17 - \$26.08	Based on Permit Volume
Chief Building Inspector	FT	1	\$58,276-\$65,624	\$59,446 - \$66,934	\$60,049 - \$67,641	
Planning & Building Services Manager	FT	1	\$63,000-\$70,948	\$64,260 - \$72,367	\$64,902 - \$73,091	
Permit Technician	FT	1	\$35,401-\$39,873	\$36,109 - \$40,664	\$43,222 - \$48,672	Proposed - Compared to East Cities
Code Enforcement	PT			\$22.94 - \$25.85 per hour	\$22.94 - \$25.85 per hour	
<u>Section 7. LIBRARY</u>						
Director of Library Services	FT	1	\$64,561-\$72,706	\$65,852 - \$74,160	\$66,510 - \$74,902	
Librarian	FT	1	\$40,643-\$45,760	\$41,456 - \$46,675	\$41,870 - \$47,154	
Library Clerk	PT	6	\$12.08-\$13.61 per hour	\$12.32 - \$13.88	\$12.44 - \$14.00	
Library Technician I	PT	2	\$13.36-\$15.05 per hour	\$13.63 - \$15.35	\$13.77 - \$15.51	
Library Associate	FT	1	\$34,320 - \$38,646	\$35,006 - \$39,416	\$35,360 - \$39,832	
Library Associate	PT	3	\$16.50 - \$18.58	\$16.83 - \$18.95 per hour	\$17.00 - \$19.15 per hour	
<u>Section 8. ENGINEERING</u>						
City Engineer	FT	1	\$77,876-\$87,702	\$79,434 - \$89,456	\$80,228 - \$90,350	

2018 Increase due to Step Increase	\$	17,000
2018 Increase from Salary Schedule Adjustments	\$	30,000 6 employees
2018 1% Equity Adjustment	\$	14,000
	\$	61,000

FEEDBACK:

- #1. 2018 Budget will include step increases for those that are not at the top of their pay range.
 - #2. 1% Proposed Adjustment to the Salary Schedules
 - #3. Specific adjustments to 5 positions based on Wage Comps with other jurisdictions
- NOTE: Does not include Police Department



City of Liberty Lake Citizens

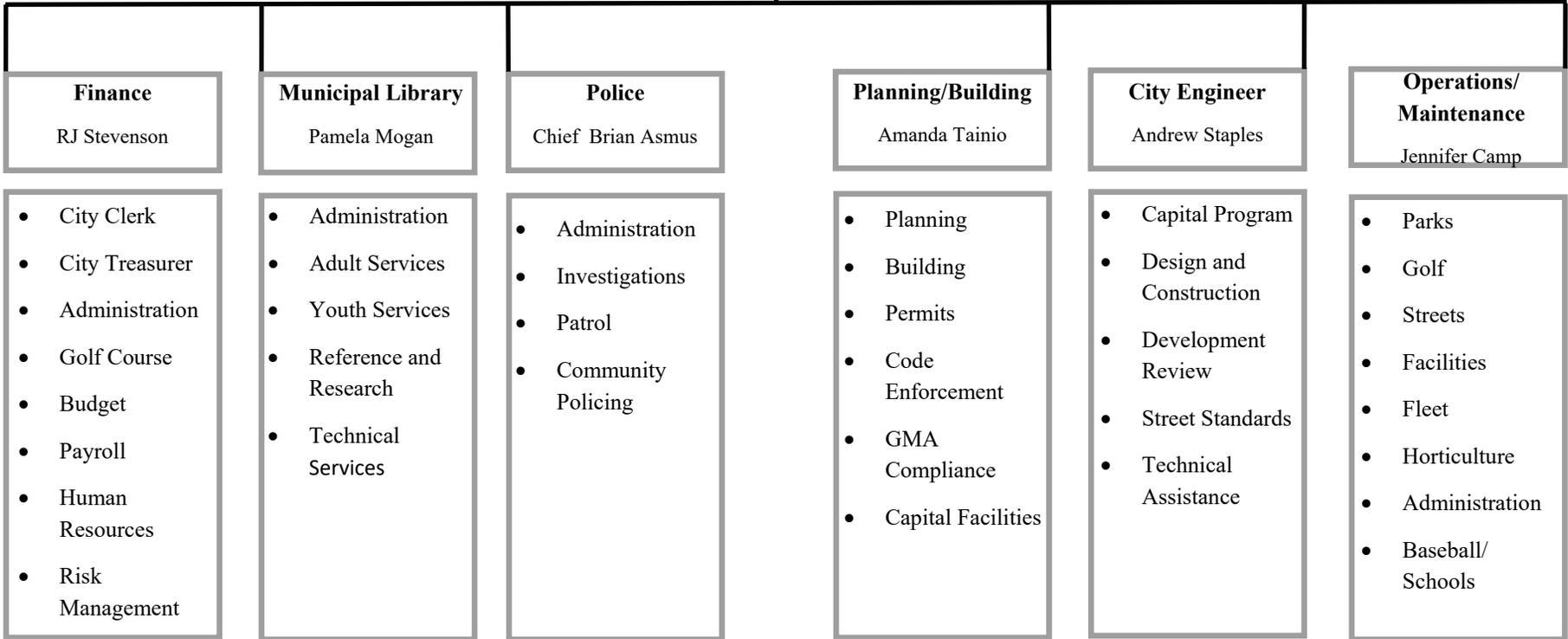
Mayor
Steve Peterson

City Council

Boards and Commissions
 Planning Parks and Art
 Civil Service Salary
 Library Trustees

City Administrator
Katy Allen

City Attorney
Sean Boutz



FTE = 5

FTE = 3 PT = 6

FTE = 13

FTE= 4 PT = 1

FTE = 1 PT = 1

FTE= 12 PT = 27/27

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

**AN ORDINANCE 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, 2018 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 2018 current expense budget of the City;

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

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

WHEREAS, the population of the City of Liberty Lake is 9,910;

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 2018 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2018 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. 2018 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 2017 amount of \$23,800.00 which is 1% for the year commencing January 1, 2018, 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 Ordinance 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 2018 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 Ordinance, 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 7th day of November, 2017

Mayor, Steve Peterson

ATTEST:

City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication:

Effective Date:

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

	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
001 General Fund				
310 Taxes	\$ 4,844,418	\$ 5,369,663	\$ 5,241,000	\$ 5,477,500
320 Licenses & Permits	636,213	1,032,311	569,000	601,500
330 Intergovernmental	173,288	195,008	201,364	205,988
340 Charges for Services	172,101	188,438	100,800	105,800
350 Fines and Forfeitures	52,842	45,328	56,150	46,150
360 Miscellaneous Revenue	49,781	44,788	25,450	76,700
380 Non-Revenue	59,369	61,280	60,100	48,300
390 Operational Transfers	5,000	5,018	-	-
Total of General Fund	\$ 5,993,010	\$ 6,941,834	\$ 6,253,864	\$ 6,561,938

	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
All Other Funds				
110 Street Operations Fund	\$ 1,034,723	\$ 1,103,002	\$ 1,389,238	\$ 1,374,953
115 Tourism Promotion Fund	53,106	61,166	58,590	58,100
116 Tourism Promotion Capital Fund	-	28,827	45,100	35,750
117 Tourism Promotion Area (TPA)	57,681	74,634	65,045	65,110
120 Restricted Reserve	12,310	2,152	3,500	5,000
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
310 Capital Projects Fund	251,885	330,346	251,000	1,305,000
311 Special Capital Projects Fund	251,964	331,208	251,000	1,305,000
312 Street Capital Projects Fund	1,305,944	1,052,651	1,995,500	1,913,240
314 Orchard Park Capital Fund	-	-	2,500,000	2,355,000
320 Harvard Road Mitigation Fund	209,508	207,755	141,000	202,000
330 Library Capital Fund	28,064	30,280	15,048	16,531
331 Municipal Facilities Fund Master Plan	-	-	350,000	3,000
334 Police Capital Fund	92	36	50,075	100
335 Community Messaging Fund	-	100,000	100	40,100
336 Underground Utility Fund	-	25,021	25,000	25,250
337 Building Contingency Fund	-	86,000	45,031	1,000
410 Stormwater Utility Fund	65,398	64,883	65,800	66,500
411 Aquifer Protection Fund	52,111	37,593	45,100	46,000
420 Golf Operations Fund	581,008	579,238	519,115	530,115
501 Unemployment Fund	14,852	18,362	30,000	25,000
502 Health Reimbursement (Bridge) Fund	-	-	-	155,000
Total Revenues for All Other Funds	\$ 4,080,165	\$ 4,294,676	\$ 8,006,763	\$ 9,689,270

GRAND TOTAL FOR ALL FUNDS \$ 10,073,175 \$ 11,236,510 \$ 14,260,627 \$ 16,251,208

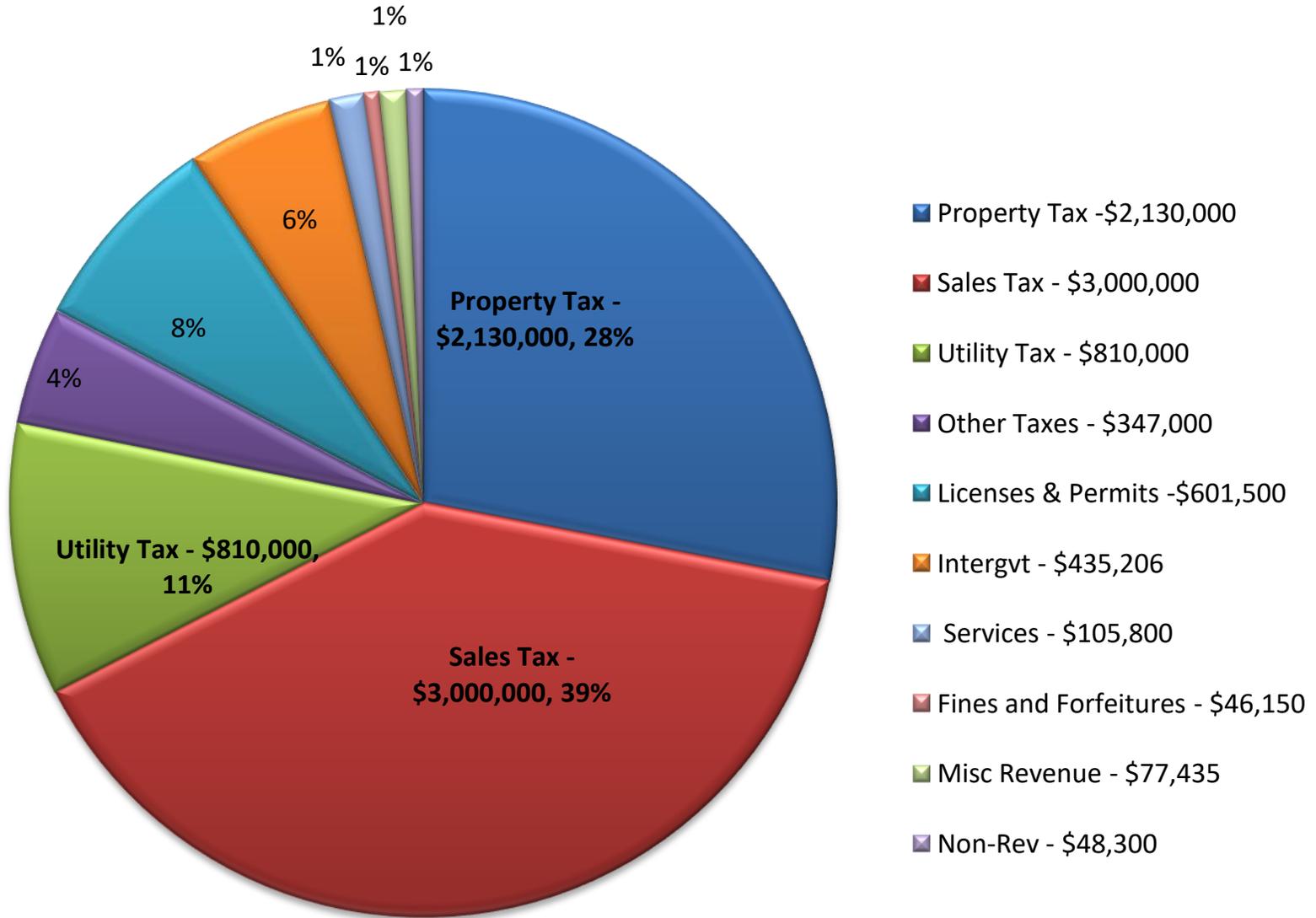
**City of Liberty Lake
Budget Summary by Expenditures**

	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
001 General Fund				
511 Legislative	\$ 60,765	\$ 63,060	\$ 97,317	\$ 92,317
513 Executive	233,113	242,031	262,373	279,185
514 Finance	670,932	813,380	652,982	671,308
515 Legal	60,000	66,000	66,000	66,000
519 Central Services	781,061	966,713	1,527,545	754,830
521 Law Enforcement	1,915,512	1,910,272	2,193,515	2,214,780
558 Community Development	400,863	451,238	490,561	491,440
572 Library	425,154	431,942	476,582	505,329
576 Operations & Maintenance	1,058,814	1,375,979	1,464,864	2,502,538
580 Non Expenditures	60,163	57,357	60,360	50,300
Total of General Fund	\$ 5,666,376	\$ 6,377,972	\$ 7,292,099	\$ 7,628,027

	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed
All Other Funds				
110 Street Operations Fund	\$ 922,468	\$ 1,169,713	\$ 1,352,530	\$ 1,516,716
115 Tourism Promotion Fund	79,000	65,000	63,500	59,180
116 Tourism Promotion Capital Fund	-	-	-	-
117 Tourism Promotion Area (TPA)	54,255	85,030	65,045	65,110
120 Restricted Reserve	-	-	100	-
214 City Land LTGO Bond Fund	161,520	161,520	161,521	161,521
310 Capital Projects Fund	255,123	52,794	800,000	1,150,000
311 Special Capital Projects Fund	294,815	-	800,000	1,005,000
312 Street Capital Projects Fund	1,962,150	911,192	2,119,000	2,103,550
314 Orchard Park Capital Fund	-	-	2,500,000	2,367,062
320 Harvard Road Mitigation Fund	50,000	168,802	427,000	112,000
330 Library Capital Fund	30,200	-	-	4,180
331 Municipal Facilities Fund Master Plan	-	-	100,000	-
334 Police Capital Fund	63,000	-	50,000	57,100
335 Community Messaging Fund	-	-	100,000	89,000
336 Underground Utility Fund	-	-	-	-
337 Building Contingency Fund	-	-	125,000	125,000
410 Stormwater Utility Fund	93,440	89,037	126,400	165,102
411 Aquifer Protection Fund	50,000	30,000	62,400	57,698
420 Golf Operations Fund	488,753	669,470	612,161	502,314
501 Unemployment Fund	14,852	18,362	30,000	25,000
502 Health Reimbursement (Bridge) Fund	-	-	-	150,000
Total Expenditures for All Other Funds	\$ 4,519,577	\$ 3,420,919	\$ 9,494,657	\$ 9,715,533

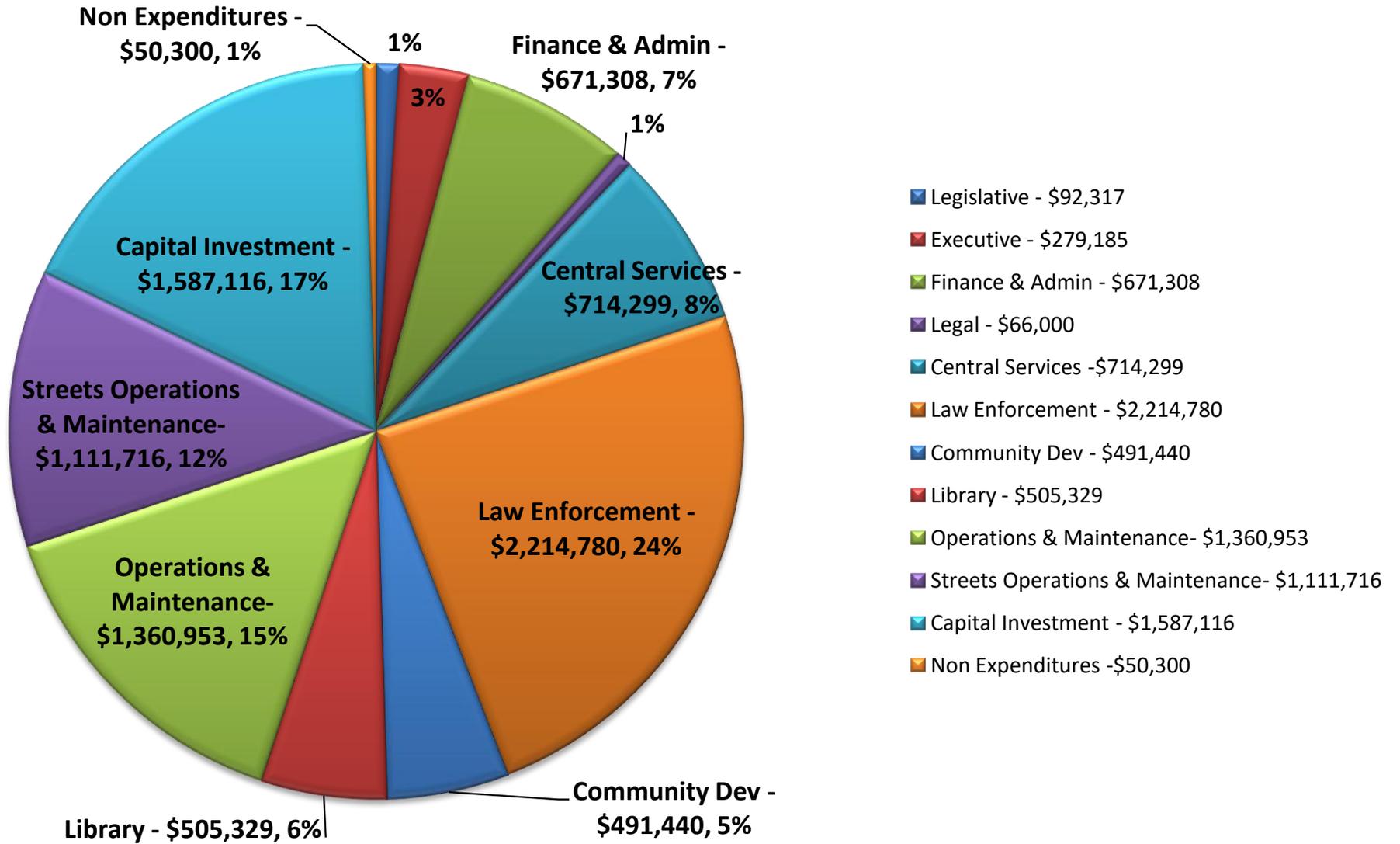
GRAND TOTAL FOR ALL FUNDS \$ 10,185,954 \$ 9,798,890 \$ 16,786,756 \$ 17,343,560

2018 Proposed Operating Revenue \$7,601,891



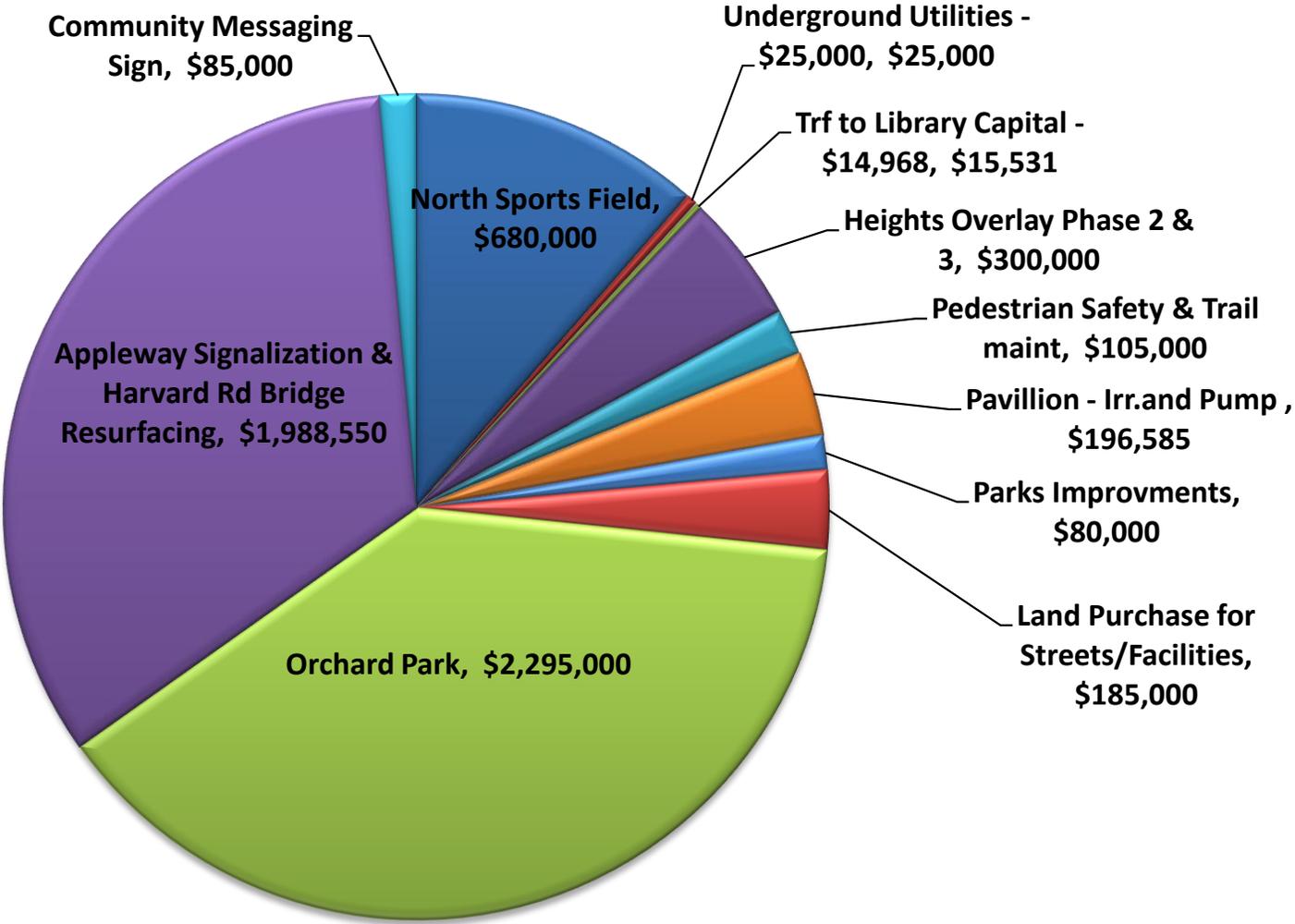
General Fund and Streets Operations Only

2018 General/Streets Proposed Expenditures \$9,144,743



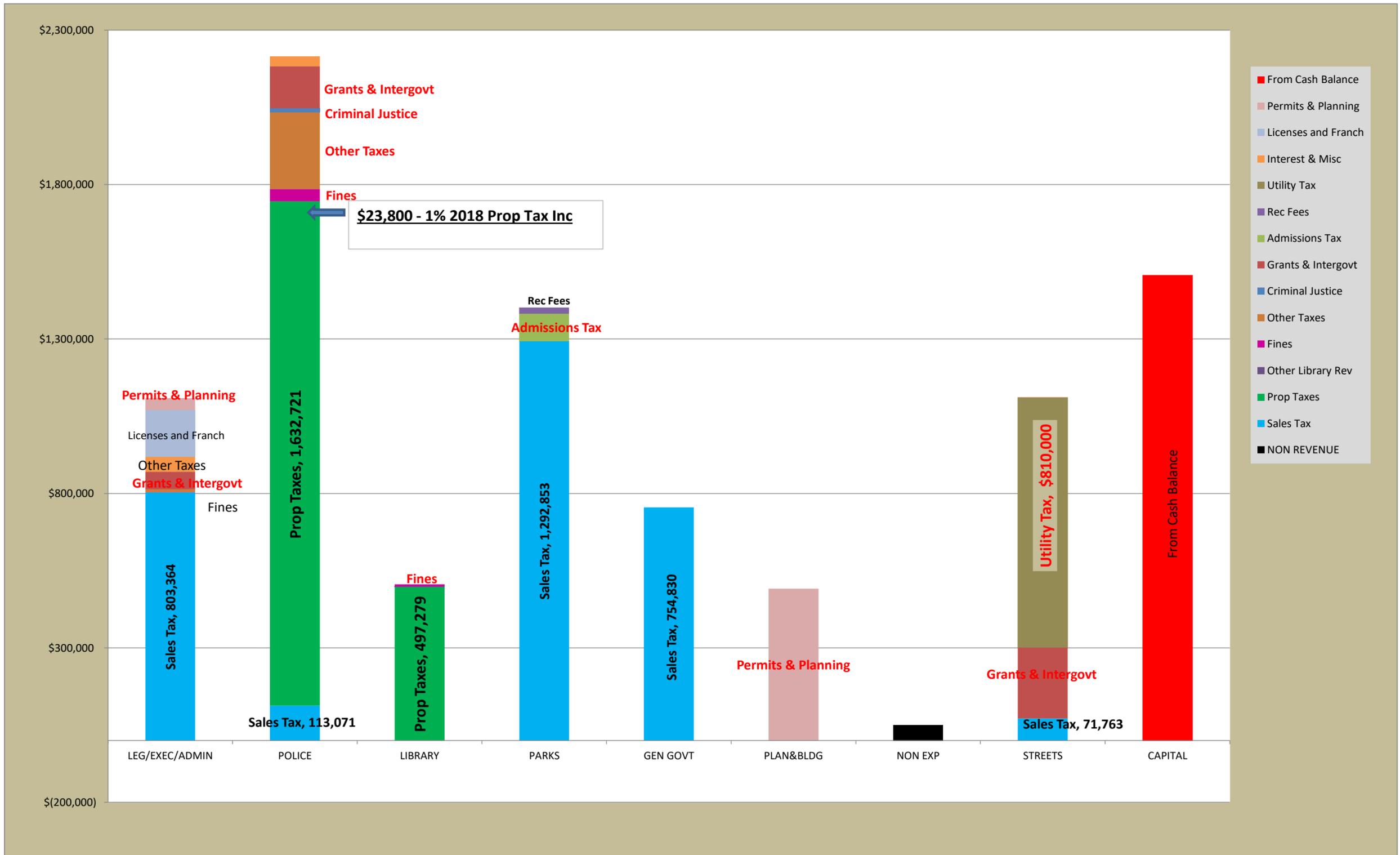
2018 Capital Breakdown

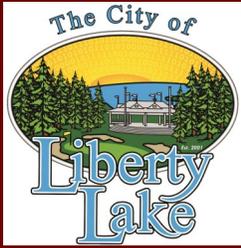
\$5,955,666



General Fund Expenditures by revenue source for 2018

Graph presents which revenue sources would support each department





GENERAL FUND

2018



**Legislative
General Fund 001**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 33,600	\$ 33,400	\$ 33,600	\$ 33,600	0%
Benefits	2,761.92	2,725.27	2,717.00	2,717.00	0%
Supplies	774.67	800.38	5,000.00	3,500.00	-30%
Services & Charges	10,204.69	14,480.09	42,500.00	42,500.00	0%
Intergovernmental	12,713.95	11,654.34	13,500.00	10,000.00	-26%
Capital Outlay	709.44	-	-	-	
Legislative Total	\$ 60,765	\$ 63,060	\$ 97,317	\$ 92,317	-5%

Legislative costs are expenditures associated with City Council activities.

Notes

Services & Charges 2018 includes \$25K for Council Advisory services.

CITY OF LIBERTY LAKE
DEPARTMENT: LEGISLATIVE
FUND: General Fund
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
511 60 10 00	Legislative-Salaries & Wages	33,600.00	33,400.00	33,600.00	33,600.00	
511 60 20 01	Legislative-Social Security & Medicare	2,570.40	2,555.10	2,571.00	2,571.00	
511 60 23 02	Legislative-Labor & Industries	191.52	170.17	146.00	146.00	
511 60 31 00	Legislative-Office & Operating Supplies	774.67	800.38	5,000.00	3,500.00	\$500 per council member plus meeting supplies
511 30 41 00	Legal Notices	1,769.99	7,309.93	4,500.00	4,000.00	Decrease legal ads costs with the Spokane Valley Herald
511 60 41 00	Legislative - Professional Services	746.40	140.80	-	-	
511 60 41 01	Legislative - Advisory Funds	-	-	25,000.00	25,000.00	
511 60 43 00	Legislative Travel-Lodging,Meals,Mileage	1,046.30	1,169.36	6,000.00	6,000.00	AWC Annual Conference is in Yakima for 2018
511 60 48 00	Legislative - Outside Labor/Materials	-	-	-	-	
511 60 49 00	Legislative-Dues,Subscriptions,Mbrsh	6,642.00	5,860.00	7,000.00	7,500.00	AWC Annual Membership Dues = \$6,433.
511 60 51 00	Election Costs	12,713.95	11,654.34	13,500.00	10,000.00	General Election only costs anticipated
594 11 64 00	Legislative-Furniture,Computers&Equip	709.44	-	-	-	
Total		60,764.67	63,060.08	97,317.00	92,317.00	

**Executive
General Fund 001**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 139,848	\$ 142,345	\$ 147,490	\$ 148,815	1%
Benefits	36,367	37,638	39,183	36,420	-7%
Supplies	2,230	1,530	2,500	1,250	-50%
Services & Charges	54,162	59,822	72,700	92,700	28%
Capital Outlay	507	695	500	-	-100%
Executive Total	\$ 233,113	\$ 242,031	\$ 262,373	\$ 279,185	6%

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

Notes

Services & Charges

Includes economic development services thru GSI (\$20K) and Valley Chamber (\$10K). Also includes \$14K for The Splash Lookout monthly article. \$5K for Library Director Recruitment. \$20K for Citizen Engagement

CITY OF LIBERTY LAKE
DEPARTMENT: EXECUTIVE
FUND: General Fund
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
513 10 10 01	Mayor-Salaries & Wages	15,000.00	15,000.00	15,000.00	15,000.00	
513 10 10 02	City Administrator-Salaries & Wages	124,848.00	127,344.96	132,490.00	133,815.00	
513 10 20 01	Executive-Social Security & Medicare	2,972.77	2,976.75	3,069.00	3,088.00	
513 10 21 05	City Administrator Retirement	15,918.12	16,236.48	16,893.00	17,062.00	
513 10 22 04	City Administrator Medical/Life/LTD	16,396.50	17,349.35	18,013.00	12,897.00	
513 10 23 02	Executive-Labor & Industries	279.21	275.52	408.00	373.00	
513 10 28 00	HRA VEBA-City Administrator	800.00	800.00	800.00	3,000.00	
513 10 31 00	Executive-Office & Operating Supplies	2,120.14	1,402.05	2,000.00	1,000.00	
513 10 31 01	Executive-Event & Meeting Expenses	92.41	128.37	500.00	250.00	
513 10 32 00	Fuel Consumed	17.81	-	-	-	
513 10 41 00	Executive-Professional Services	9,940.97	3,528.39	11,000.00	11,000.00	Library Director Recruitment and other Professional Services
513 10 41 01	Executive Professional Services-Public Information	-	-	-	20,000.00	Community Engagement
513 10 42 00	Executive - Communications	1,200.00	1,200.00	1,200.00	1,200.00	
513 10 43 00	Executive Travel-Lodging,Meals,Mileage	6,701.37	5,819.32	7,000.00	7,000.00	
513 10 49 00	Dues,Subscriptions,Mbrships	4,075.00	4,869.04	6,500.00	6,500.00	
558 70 41 00	Econ. Dev. - Advertising	4,594.40	15,755.65	17,000.00	17,000.00	The Splash, GSI, Journal of Business.
558 70 49 00	Econ. Dev. - Dues/memberships	27,650.00	28,650.00	30,000.00	30,000.00	GSI \$20K and Valley Chamber \$10K
594 13 64 00	Executive-Furniture,Computers&Equip	506.50	694.85	500.00	-	No budget
Total		233,113.20	242,030.73	262,373.00	279,185.00	

**Administrative Services
General Fund 001**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 243,214	\$ 250,578	\$ 257,059	\$ 261,586	2%
Benefits	115,257	119,226	123,523	109,622	-11%
Supplies	5,236	6,274	6,100	6,600	8%
Services & Charges	258,434	391,927	264,800	292,000	10%
Capital Outlay	48,790	45,375	1,500	1,500	0%
Administrative Services Total	\$ 670,932	\$ 813,380	\$ 652,982	\$ 671,308	3%

Administrative Services includes Financial, City Clerk, Insurance, IT, Human Resources, and other support functions.

Notes

CITY OF LIBERTY LAKE
DEPARTMENT: FINANCE AND ADMINISTRATIVE SERVICES, CENTRAL SERVICES
FUND: General Fund
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
514 22 10 00	Treasurer	56,242.61	58,512.91	60,612.00	61,194.00	
514 22 10 01	Treasurer Overtime	10.10	42.02	200.00	200.00	
514 23 10 06	Salaries & Wages-Administrative Services	186,941.17	190,458.51	195,947.00	199,892.00	
514 23 10 09	Overtime	20.19	164.16	300.00	300.00	
518 30 10 02	Salaries & Wages-Town Square Project	-	1,400.00	-	-	
514 22 20 01	Treasurer -Medicare	790.32	823.02	882.00	890.00	
514 22 21 05	Retirement-Treasurer	7,171.85	7,465.11	7,754.00	7,828.00	
514 22 22 04	Medical/Life/LTD Treasurer	16,216.00	16,912.91	17,559.00	12,439.00	
514 22 23 02	Labor & Industries Treasurer	207.79	205.69	241.00	221.00	
514 22 28 05	HRA VEBA Treasurer	800.00	800.00	800.00	3,000.00	
514 23 20 01	Medicare-Administrative Services	2,689.95	2,732.13	2,846.00	2,903.00	
514 23 21 05	Retirement	23,831.11	24,301.53	25,022.00	25,525.00	
514 23 22 04	Medical/Life/LTD-Administrative Services	60,513.43	62,955.76	65,296.00	47,154.00	
514 23 23 02	Labor & Industries-Administrative Services	636.51	630.11	723.00	662.00	
514 23 28 06	HRA VEBA	2,400.00	2,400.00	2,400.00	9,000.00	
514 23 31 00	Administrative Services-Office & Operating Supplies	4,432.95	4,598.50	5,000.00	5,000.00	
514 23 32 00	Administrative Services-Fuel Consumed	167.46	133.72	100.00	100.00	
514 23 35 00	Administrative Services-Small Tools & Minor Equipment	-	-	-	-	
517 90 31 00	Wellness Program-Supplies	635.58	662.54	1,000.00	1,500.00	Wellness Supplies. Ergonomic Office Furniture. Wellness Grant.
518 30 31 01	Town Square Project	-	879.49	-	-	
514 23 41 00	Administrative Services-Professional Services	50,759.90	60,785.93	52,500.00	60,000.00	Annual Financial Software Agr. Website. Bank Fees. Codification. Xerox.
514 23 42 00	Administrative Services-Telephone,Internet,Postage	5,335.36	2,556.04	2,800.00	3,000.00	Postage
514 23 43 00	Administrative Services Travel-Lodging,Meals,Mileage	597.48	1,409.79	2,500.00	2,000.00	Annual Conference and Trainings for 4 FTE
514 23 44 00	External Taxes-Inland Empire Passes	4.88	-	-	-	
514 23 45 00	Postage Machine Meter Rental	782.64	555.66	800.00	800.00	Meter Rental
514 23 48 00	Administrative Services-Outside Labor & Materials	970.64	250.01	200.00	200.00	Printer Maintenance
514 23 49 01	Administrative Services-Dues,Subscriptions,Mbrshp	1,760.00	2,495.68	2,500.00	2,500.00	WFOA, Annual Clerk Conf, AWC, HR.
517 90 41 00	Wellness Program-Professional Service	-	-	500.00	500.00	
517 90 49 00	Wellnes Program - Registrations	-	-	-	-	
518 30 41 01	Central Services - Aquatic Ctr,Trailhead Facility,City Ctr F	26,589.05	125,787.95	-	-	
518 30 42 00	Central Services - Communications	16,651.46	17,554.82	18,000.00	18,000.00	Phones and Internet
518 30 42 01	Town Square Project Postage	-	555.98	-	-	
518 30 46 00	Central Services-Insurance	113,288.04	136,626.23	150,000.00	165,000.00	CIAW General Liability Insurance
518 30 48 82	Contingency-Furniture,Computers&Equip	-	3,613.16	-	-	
518 80 41 00	Information Technology Services	36,966.32	35,132.29	35,000.00	40,000.00	IT Contract
521 50 48 82	Contingency-LLPD Building	4,603.45	4,603.45	-	-	
571 00 48 82	Contingency-Shuttle	125.01	-	-	-	
594 14 64 00	Finance-Furniture,Computers&Equip	1,053.00	343.47	1,500.00	1,500.00	New Computer
594 18 61 00	Capital Expenditures - Fiber Installation	9,480.06	-	-	-	
594 18 62 00	Central Services - Buildings & Structures	15,790.83	-	-	-	
594 18 64 00	Central Services-Furniture,Computers&Equip	22,466.43	-	-	-	
594 76 62 82	Contingency-Buildings & Structures Golf Course	-	45,031.04	-	-	
Total		670,931.57	813,379.61	652,982.00	671,308.00	

Legal Services
General Fund 001

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Services & Charges	\$ 60,000	\$ 66,000	\$ 66,000	\$ 66,000	0%
Legal Services Total	\$ 60,000	\$ 66,000	\$ 66,000	\$ 66,000	0%

Notes

The City contracts for its Legal Services.

**General Government Services
General Fund 001**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Animal Services	\$ 10,006	\$ 10,181	\$ 6,800	\$ 6,931	2%
Public Health Services	10,000	-	10,000	-	-100%
Spokane Regional Clean Air Agency	14,057	14,929	16,991	17,847	5%
Spokane River Distr Redevelopment Area	387,523	368,024	350,000	-	-100%
Alcoholism Treatment	1,858	2,962	2,000	3,000	50%
Municipal Facilities Capital Fund	-	-	350,000	-	-100%
Non-expenditures-State remittances	60,163	57,357	60,360	50,300	-17%
Transfer for Debt Service Payments	329,617	329,617	286,755	161,521	-44%
TRF to Capital & other Operation Funds	28,000	241,000	504,999	565,531	12%
General Government Services Total	\$ 841,224	\$ 1,024,070	\$ 1,587,905	\$ 805,130	-49%

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

Notes

Transfer for Debt Service Payments

The Golf Course Note was paid in full in 2017. Remaining Debt is for the 6.4 Acres - Town Square Park

Transfer to Capital & other Operation Funds

\$335K transfer to Streets Operations for Heights Overlay, Snow Removal and Pedstrian Safety, \$25K for Underground Utility, \$150K for Medical Reimbursement Fund, \$40K for Community Messaging Sign, and \$15K transfer to Library Capital.

CITY OF LIBERTY LAKE
DEPARTMENT: GENERAL GOVERNMENT
FUND: General Fund
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
553 70 51 00	Spokane Regional Clean Air Agency	14,057.00	14,929.00	16,991.00	17,847.00	Per Assessment Letter This budget number was provided by our animal control partner, SCRAPs. This is based on the current interlocal agreement and includes the CPS 2% adjustment in 2018.
554 30 41 00	Animal Services	10,005.80	10,180.80	6,800.00	6,931.00	
558 70 41 02	Spokane River Distr Redevelopment Area	387,523.00	368,024.28	350,000.00	-	LIFT match will be made from REET funds for 2018
562 00 41 01	Public Health Services- Professional Services	10,000.00	-	10,000.00	-	Proposed by City Council
566 10 51 00	Alcoholism Treatment	1,858.03	2,962.07	2,000.00	3,000.00	
589 30 00 00	State Remittance-District Court	49,392.75	40,668.61	54,300.00	40,000.00	
589 30 00 01	State Bld Code Surcharge Remit	1,112.50	2,078.75	800.00	800.00	
589 30 00 02	Other Non-Expenditures - Background Checks	-	-	60.00	-	No Actual
589 30 00 03	Professional Services-Reimbursed	7,570.33	11,747.65	2,000.00	7,500.00	Reimbursable Project Permit Notices. Pass Thru from Project Holder.
589 30 00 04	State/Local Use Tax Remittal	492.80	795.59	3,000.00	-	No Actual
589 30 00 05	Inland Empire Pass Fees Remit	1,594.00	2,066.00	200.00	2,000.00	Pass Thru
589 99 99 99	Payroll Liabilities	1.02	-	-	-	
597 19 00 00	Debt Svc Transf G.C. Mo.	168,097.44	168,097.44	125,234.00	-	Golf Course Note Paid in Full in 2017
597 19 00 02	Debt Svc Trans - Land LTGO Bond	161,519.80	161,519.80	161,521.00	161,521.00	6.4 Acres
597 19 03 31	Transfer Out To Municipal Facilities Fund Master Plan	-	-	350,000.00	-	Created Fund in 2017.
597 16 05 02	Transfer Out To Medical Reimbursement (Bridge) Fund	-	-	-	150,000.00	
597 19 00 03	Transfer Out To Community Messaging Fund	-	100,000.00	-	40,000.00	Transfer to Community Messaging Sign Fund
597 19 00 04	Transfer Out To Underground Utility Fund	-	25,000.00	25,000.00	25,000.00	
597 19 00 05	Transfer Out To Building Contingency Fund	-	86,000.00	45,031.00	-	Did not use Contingency Fund in 2017
597 21 00 00	Transfer Out Police Capital Fund	-	-	50,000.00	-	2017 Transfer is for Cameras and public safety
597 42 00 00	OP Trans To Streets	-	-	230,000.00	335,000.00	Increase is Snow Removal Operations and Heights Overlay
597 42 03 12	Transfer Out To Street Capital Fund	-	-	140,000.00	-	2017 transfer was for Country Vista road work
597 72 00 01	OP Trans To LLML Capital	28,000.00	30,000.00	14,968.00	15,531.00	
Total		841,224.47	1,024,069.99	1,587,905.00	805,130.00	

**Police Department
General Fund 001**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 881,588	\$ 921,542	\$ 1,028,268	\$ 1,109,475	8%
Benefits	379,092	401,320	451,747	413,305	-9%
Supplies	49,291	50,385	66,000	67,500	2%
Services & Charges	109,339	137,601	150,500	162,500	8%
Court Services	127,444	107,549	160,000	140,000	-13%
Sheriff (EMS Agreement)	129,944	99,362	125,000	130,000	4%
Spokane County - Jail	119,408	47,957	85,000	80,000	-6%
Capital Outlay	119,407	144,556	127,000	112,000	-12%
Police Department Total	\$ 1,915,512	\$ 1,910,272	\$ 2,193,515	\$ 2,214,780	1%

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

CITY OF LIBERTY LAKE
DEPARTMENT: POLICE
FUND: General Fund
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
521 10 10 00	Salaries & Wages-Police Records Clerk	40,919.52	42,867.30	44,076.00	74,970.00	
521 10 10 01	Overtime-Police Records Clerk	645.48	2,427.14	2,000.00	3,000.00	
521 22 10 11	Salaries & Wages-LLPD	801,413.36	843,269.84	929,826.00	978,945.00	
521 22 10 12	Police Overtime	34,215.91	30,385.25	52,366.00	52,560.00	
521 22 10 14	Grant OT Alcohol Impaired Driving Countermeasures Inc	3,534.67	-	-	-	
521 22 10 15	Grant Target Zero Teams (DUI)	858.69	2,592.25	-	-	
521 10 20 01	Medicare-Police Records Clerk	560.64	613.96	669.00	1,131.00	
521 10 21 05	Retirement-Police Records Clerk	5,282.48	5,736.92	5,875.00	9,942.00	
521 10 22 04	Medical/Life/LTD-Police Records Clerk	16,151.00	16,762.65	15,374.00	12,700.00	
521 10 23 02	Labor & Industries-Police Records Clerk	214.74	220.63	244.00	223.00	
521 10 28 00	HRA VEBA-Police Records Clerk	800.00	800.00	800.00	3,000.00	Change based on current CBA discussions on health care benefits
521 22 20 01	Law Enforcement-Medicare	11,987.07	12,501.45	14,386.00	15,143.00	
521 22 21 05	Law Enforcement-Retirement	84,902.00	87,977.59	96,306.00	106,278.00	
521 22 22 04	Law Enforcement-Medical/Life/LTD	222,058.50	229,793.22	265,531.00	188,267.00	
521 22 23 02	Law Enforcement-Labor & Industries	17,367.33	19,114.09	22,962.00	20,621.00	
521 22 26 11	Uniforms-Duty & Reserv	11,368.01	18,999.14	20,000.00	20,000.00	Per CBA each officer receives a \$900.00 annual uniform allowance. Additional funding is for the replacement of expiring bullet resistant vests, and uniforms/equipment that are damaged on duty. The proposed amount is based on current negotiations with the bargaining unit as it relates to the change in health benefit plan to an HDHP
521 22 28 09	HRA VEBA-Law Enforcement	8,400.00	8,800.00	9,600.00	36,000.00	
521 10 31 00	Law Enforcement-Office & Operating Supplies	8,665.49	10,486.43	12,000.00	12,000.00	
521 10 32 00	Law Enforcement-Fuel Consumed	30,955.82	28,626.81	42,000.00	45,000.00	Increase based on additional officer that was added in 2017 and one officer that is currently not allowed a take home car will be moving within the take home car boundary in 2018.
521 10 35 00	Law Enforcement-Small Tools & Minor Equipment	6,895.41	9,549.66	10,000.00	10,000.00	
521 50 31 00	Law Enforcement - Bldg. Office & Operating Supplies	2,773.96	1,722.16	2,000.00	500.00	Some expenses moved to Central Svcs per RJ
521 10 41 00	Law Enforcement-Professional Services	10,078.97	21,130.29	20,000.00	15,000.00	Decrease based on the plan of not hiring additional officer/reserve officer in 2018 which reduces the background investigation costs. Also anticipating fewer billable hours from the labor relations attorney
521 10 42 00	Law Enforcement-Telephone,Internet,Postage	25,130.40	40,338.33	38,000.00	42,000.00	Increase based on additional cameras being added in the community which increased internet charges. Will also be adding an additional cell phone for the reserve police officers to share while on duty.
521 10 43 00	Law Enforcement Travel-Lodging,Meals,Mileage	3,601.87	5,338.92	5,000.00	8,000.00	Increase based on a request from our DRE to attend a national conference on the east coast in 2018.
521 10 46 00	Law Enforcement - Insurance	18,949.65	21,634.71	25,000.00	27,500.00	Increase is assuming a 10% increase in insurance premiums.
521 10 48 00	Vehicle Maintenance	17,613.12	20,022.93	25,000.00	30,000.00	Increase based on aging fleet and increase in preventive maintenance costs, SCOPE vehicle repair costs, and tires.
521 10 48 01	Law Enforcement-Outside Labor & Materials	-	195.66	-	-	Not used
521 10 49 00	Law Enforcement-Dues,Subscriptions,Mbrships	11,455.61	6,043.86	12,000.00	12,000.00	Annual training budget for all members of LLPD
521 50 41 00	Law Enforcement Building-Professional Services	2,508.43	2,894.65	1,500.00	3,000.00	Combine & reduce prof svc 48 to prof svc 41
521 50 47 00	Law Enforcement - Utility Services	18,049.38	17,505.55	20,000.00	25,000.00	Increase based on history of building utility expenses
521 50 48 00	Law Enforcement - Building Maintenance	1,951.29	2,496.22	4,000.00	-	Moved to Parks/Facilities
521 22 90 00	Unemployment Claims-Law Enforcement	-	-	-	-	No change or anticipated unemployment claims are not anticipated
512 50 51 00	Court Services	127,444.22	107,548.87	160,000.00	140,000.00	Based upon 2016 & 2017 YTD
519 70 51 00	Sheriff (EMS Agreement)	129,944.40	99,362.32	125,000.00	130,000.00	
519 70 51 01	Spokane County - Jail	119,407.72	47,957.01	85,000.00	80,000.00	

594 21 64 02	Law Enforcement-Furniture,Computers&Equip	118,406.60	140,396.49	125,000.00	110,000.00
594 21 64 03	Grant WASPC Radar/Antenna	1,000.00	4,159.89	2,000.00	2,000.00
Total		1,915,511.74	1,910,272.19	2,193,515.00	2,214,780.00

Decrease is based on the purchase of MDC in 2017 and will not need to purchase/replace as many in 2018. LLPD is proposing the purchase of one patrol vehicle in 2018 based on our vehicle rotation plan. The new vehicle will replace an existing vehicle that will have over 100,000 miles on it in 2018. Anticipating receiving an equipment grant through WASPC for the purchase of traffic safety equipment

Planning & Building Services
General Fund 001

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 225,639	\$ 250,311	\$ 291,440	\$ 277,533	-5%
Benefits	109,026	122,626	136,621	118,357	-13%
Supplies	4,466	8,345	9,250	9,550	3%
Services & Charges	34,046	25,173	50,250	53,000	5%
Capital Outlay	27,685	44,784	3,000	33,000	1000%
Planning & Building Services Total	\$ 400,863	\$ 451,238	\$ 490,561	\$ 491,440	0%

Notes

Capital Outlay \$30,000 Vehicle for Building Inspections. 2016 Vehicle purchase transferred to Streets.

CITY OF LIBERTY LAKE
DEPARTMENT: BUILDING AND PLANNING
FUND: General Fund
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
524 60 10 00	Protective Inspections - Salaries & Wages	7,869.18	6,062.50	6,000.00	8,000.00	
524 60 10 01	Protective Inspections - Overtime	-	-	-	400.00	
558 50 10 00	Salaries & Wages-Building Permits/Plan Reviews	150,697.41	172,973.96	209,082.00	196,675.00	
558 50 10 01	Overtime-Building Permits/Plan Reviews	-	3,043.22	800.00	800.00	
558 60 10 00	Salaries & Wages-Planning	67,072.80	68,231.08	75,558.00	71,658.00	
558 60 10 01	Overtime-Planning	-	-	-	-	
524 60 20 01	Protective Inspections - Social Security & Medicare	602.03	463.80	459.00	643.00	
524 60 21 05	Protective Inspections - Retirement	279.22	-	-	-	
524 60 23 02	Protective Inspections - Labor & Industries	306.73	189.44	188.00	160.00	
558 50 20 01	Medicare-Building Permits/Plan Reviews	2,137.48	3,440.46	6,002.00	4,358.00	
558 50 21 05	Retirement-Building Permits/Plan Reviews	19,058.86	20,273.68	20,677.00	22,106.00	
558 50 22 04	Medical/Life/LTD-Building Permits/Plan Reviews	50,890.79	58,914.19	65,156.00	46,719.00	
558 50 23 02	Labor & Industries-Building Permits/Plan Reviews	3,170.72	4,312.87	6,500.00	4,842.00	
558 50 28 00	HRA VEBA-Building Permits/Plan Reviews	3,000.00	2,733.33	2,400.00	9,000.00	
558 60 20 01	Medicare-Planning	1,026.31	1,034.59	1,468.00	1,040.00	
558 60 21 05	Retirement-Planning	8,356.98	8,524.20	8,869.00	9,137.00	
558 60 22 04	Medical/Life/LTD-Planning	19,178.58	21,483.11	22,289.00	15,968.00	
558 60 23 02	Labor & Industries-Planning	218.79	456.10	1,813.00	1,384.00	
558 60 28 00	HRA VEBA-Planning	800.00	800.00	800.00	3,000.00	
524 60 31 00	Protective Inspections - Office/Operating Supplies	163.01	-	-	-	
524 60 32 00	Fuel Consumed	39.40	231.86	500.00	800.00	CODE ENFORCEMENT
558 50 31 00	CP&ED-Office & Operating Supplies	2,839.48	6,920.77	6,000.00	6,000.00	
558 50 32 00	CP&ED-Fuel Consumed	1,424.48	1,163.71	2,500.00	2,500.00	BUILDING INSPECTORS & PLANNING
558 50 35 00	CP&ED-Small Tools & Minor Equipment	-	28.48	250.00	250.00	
524 60 41 00	Protective Inspections - Professional Services	240.00	15.22	300.00	300.00	CODE ENFORCEMENT PUBLIC NOTICES, ETC.
524 60 42 00	Protective Inspections - Telephone,Internet,Postage	363.32	182.79	200.00	200.00	CODE ENFORCEMENT CELL PHONE PORTION (VERIZON)
558 50 41 00	CP&ED-Professional Services	27,391.44	18,770.75	40,000.00	41,500.00	\$1500 TRUCKS BASELINE LABOR & MATERIALS + \$10,000 PERMITTRAX ANNUAL FEE & CITY SIGNAGE STANDARDS UPDATE (CONTINUED 2016 GREGG DOHRN CONTRACT)
558 50 42 00	CP&ED-Telephone,Internet,Postage	1,012.80	524.59	1,800.00	600.00	INSPECTOR PHONES (TMOBILE)
558 50 43 00	CP&ED Travel-Lodging,Meals,Mileage	1,376.47	2,142.70	2,500.00	4,000.00	
558 50 48 00	CP&ED-Outside Labor & Materials	790.97	390.24	1,500.00	-	
558 50 49 00	CP&ED-Dues,Subscriptions,Mbrships	2,051.50	2,275.00	2,250.00	3,500.00	PLANNING & BUILDING STAFF (INCLUDES RE-CERTIFICATIONS)
558 60 41 00	Unemployment Claims-Planning	-	-	500.00	500.00	
558 60 42 00	Communications-Planning	819.80	872.02	1,200.00	2,400.00	IPADS & PLANNER PHONE (VERIZON)
594 58 64 00	CP&ED-Furniture,Computers&Equip	27,684.86	44,783.82	3,000.00	33,000.00	\$30,000 FOR EQUIVALENT VEHICLE TO REPLACE 2016 DODGE RAM 1500 (MOVED TO STREETS/PARKS)
Total		400,863.41	451,238.48	490,561.00	491,440.00	

**Municipal Library
General Fund 001**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 244,262	\$ 250,241	\$ 281,556	\$ 294,509	5%
Benefits	81,670	83,202	103,482	96,199	-7%
Supplies	50,573	44,893	43,400	60,921	40%
Services & Charges	44,811	50,751	48,000	53,700	12%
Non Expenditure	168	-	144	-	-100%
Capital Outlay	3,670	2,856	-	-	#DIV/0!
Municipal Library Total	\$ 425,154	\$ 431,942	\$ 476,582	\$ 505,329	6%

Notes

General

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

Staff

Library Director is retiring in Fall of 2018.

CITY OF LIBERTY LAKE
DEPARTMENT: LIBRARY
FUND: General Fund
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
572 10 10 09	Library-Salaries & Wages	244,261.62	250,241.03	281,256.00	294,209.00	
572 10 10 11	Library-Overtime	-	-	300.00	300.00	
572 10 20 01	Library-Social Security & Medicare	9,730.64	10,946.61	12,177.00	11,331.00	
572 10 21 05	Library-Retirement	27,490.01	28,713.78	33,254.00	35,881.00	
572 10 22 04	Library-Medical/Life/LTD	40,549.71	38,783.78	52,562.00	37,238.00	
572 10 23 02	Library-Labor & Industries	1,499.17	2,357.36	3,089.00	2,749.00	
572 10 28 06	HRA VEBA-Libraries	2,400.00	2,400.00	2,400.00	9,000.00	
572 10 31 00	Library-Office & Operating Supplies	11,155.19	8,144.73	8,000.00	13,850.00	
572 10 31 05	Children & Adult Prgm	2,125.89	4,384.86	4,000.00	6,000.00	
572 10 32 00	Library-Fuel Consumed	59.24	79.19	-	-	
572 20 34 06	Library Books & Other Materials	34,527.03	31,017.53	30,300.00	41,071.00	
572 50 31 00	Library Building-Office & Operating Supplies	2,705.33	1,266.21	1,100.00	-	
572 10 41 00	Library-Professional Services	8,296.69	13,029.12	10,800.00	16,000.00	
572 10 41 01	Software Maint/data Ba	9,151.37	11,186.16	12,800.00	12,500.00	
572 10 41 02	Computer Support Servi	2,157.63	2,849.00	2,500.00	2,400.00	
572 10 42 00	Library-Telephone,Internet,Postage	5,477.37	6,420.30	6,500.00	6,000.00	
572 10 43 00	Library Travel-Lodging,Meals,Mileage	1,126.61	1,797.31	1,000.00	1,500.00	
572 10 49 00	Library-Dues,Subscriptions,Mbrships	3,333.06	3,827.38	3,100.00	5,000.00	
572 40 49 00	Library-Registration Fees	1,258.31	1,070.14	1,300.00	1,300.00	
572 50 41 00	Library Building-Professional Services	2,245.98	358.05	750.00	500.00	
572 50 47 00	Library Building Utilities-Elec/Gas,Wtr/Swr,Trsh	8,109.12	7,908.69	8,250.00	8,500.00	
572 50 48 00	Libraries - Outside Labor/Materials	3,655.01	2,304.47	1,000.00	-	
572 10 90 00	Unemployment Claims-Library	-	-	-	-	
589 30 01 01	Inter-Library Loan	168.44	-	144.00	-	
594 72 64 00	Library-Furniture,Computers&Equip	3,670.28	2,856.27	-	-	
Total		425,153.70	431,941.97	476,582.00	505,329.00	

**Operations & Maintenance
General Fund 001**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 520,836	\$ 519,265	\$ 615,305	\$ 761,353	24%
Benefits	154,664	149,690	251,334	255,350	2%
Supplies	122,679	95,223	102,000	86,350	-15%
Services & Charges	141,694	153,839	141,475	187,900	33%
Capital Outlay	118,941	457,961	354,750	1,211,585	242%
Parks Total	\$ 1,058,814	\$ 1,375,979	\$ 1,464,864	\$ 2,502,538	71%

Notes

Salaries & Wages

Additional Seasonal Staff.

Capital Outlay

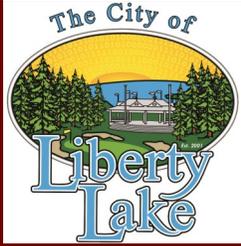
Includes \$680K for construction on North Sports Field. \$200K for irrigation and pump repairs at Pavillion Park. \$185K for land purchase and land preparation for future Streets/Storage Facility

CITY OF LIBERTY LAKE
DEPARTMENT: OPERATIONS & MAINTENANCE
FUND: General Fund
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
518 30 10 00	Salaries & Wages-Janitorial/Building Services	33,118.60	29,721.93	34,129.00	41,213.00	Moved frm. Admin.
518 30 10 01	Overtime-Janitorial/Building Services	199.84	76.41	-	-	No budget
571 00 10 00	Salaries & Wages-Recreation	71,260.49	-	-	-	
571 00 10 01	Rec-Overtime	1,168.23	-	-	-	
576 80 10 02	Parks-Overtime	9,467.88	11,749.97	7,500.00	10,000.00	
576 80 10 03	Salaries & Wages-Parks	405,621.03	477,717.16	573,676.00	710,140.00	Moved Mechanic from Streets. Increase staff for new parks
518 30 20 01	Social Security & Medicare-Janitorial/Building Services	2,548.86	2,386.62	2,611.00	598.00	Moved frm. Admin.
518 30 21 05	Retirement-Janitorial/Building Services	3,377.26	3,331.45	4,045.00	5,244.00	Moved frm. Admin.
518 30 22 04	Employee Assistance Program	-	10.43	18.00	18.00	Moved frm. Admin.
518 30 23 02	Labor & Industries-Janitorial/Building Services	1,923.71	1,748.64	1,788.00	1,660.00	Moved frm. Admin.
518 30 28 00	HRA VEBA	-	-	-	1,500.00	
571 00 20 01	Rec-Social Security & Medicare	3,093.49	-	-	-	
571 00 21 05	Rec-Retirement	4,742.59	-	-	-	
571 00 22 04	Rec Coord Medical/Life/LTD	13,690.48	-	-	-	
571 00 23 02	Rec-Labor & Industries	2,822.52	-	-	-	
571 00 28 00	HRA VEBA	800.00	-	-	-	
576 80 20 01	Parks-Social Security & Medicare	26,047.15	29,441.58	32,991.00	31,469.00	
576 80 21 05	Parks-Retirement	44,605.50	52,895.12	68,998.00	91,649.00	
576 80 22 04	Parks-Medical/Life/LTD	24,308.19	31,253.03	101,625.00	75,361.00	
576 80 23 02	Parks-Labor & Industries	25,103.92	26,223.20	31,258.00	32,851.00	
576 80 28 06	HRA VEBA	1,600.00	2,400.00	8,000.00	15,000.00	
518 30 31 00	Centralized Services-Office & Operating Supplies	11,282.44	8,231.81	9,000.00	12,000.00	Added LLPD/LLML facility expenses per RJ
518 30 32 00	Central Services - Fuel Consumed	-	-	-	250.00	Based on 2017 actual fuel used. JC
553 60 31 00	Weed Control Office & Operating Supplies	-	396.83	11,000.00	3,000.00	Projected for 2018. JC
571 00 31 00	Rec-Office/Operating Supplies	2,061.74	1,490.65	1,500.00	1,500.00	
571 00 31 01	CHILL Office/Operating Supplies	5,826.89	-	-	-	
571 00 31 02	Liberty Lake Youth Commission	-	-	-	-	
571 00 31 03	Rec Shuttle - Office & Operating Supplies	-	70.37	1,000.00	-	Zero. No shuttle in 2018. JC
571 00 31 04	Special Events Office/Operating Supplies	10,067.22	4,425.99	5,500.00	5,500.00	Includes supplies for events such as Barefoot and 4th of July
571 00 32 00	Participant Recreation - Fuel Consumed	798.40	-	-	-	
576 80 31 01	Parks-Office & Operating Supplies	85,772.17	74,711.78	44,700.00	20,000.00	Anticipated use for 2017. Dispersed into several other line items for tracking purposes. JC
576 80 31 02	Grant-Arbor Day	201.10	-	-	-	
576 80 31 15	Ballfields-Office & Operating Supplies	-	-	12,000.00	19,000.00	Increase due to added maintenance of South Field and additions to the irrigation system.
576 80 31 25	Pavillion Park-Office & Operating Supplies	-	-	5,000.00	12,000.00	Amount anticipated for 2017. Shifted funds from Parks-Office & Operating Supplies. JC
576 80 31 35	Town Square-Office & Operating Supplies	-	-	1,800.00	1,800.00	
576 80 31 45	Orchard Park-Office & Operating Supplies	-	-	-	-	
576 80 31 55	Rocky Hill Park-Office & Operating Supplies	-	-	5,000.00	5,000.00	
576 80 32 00	Parks-Fuel Consumed	6,668.70	5,895.67	5,500.00	5,500.00	
576 80 32 15	Ballfields-Fuel Consumed	-	-	-	800.00	Anticipated use for 2017. JC
518 30 41 00	Central Services-Professional Services	14,243.91	10,540.52	11,500.00	15,000.00	Increase to actual usage of 2016 and 2017 and consolidate Outside Labor & Materials line item. Increase by an addt'l \$2500 for pruning trees at three facilities. JC
518 30 47 00	Central Services-Utility Services	20,572.74	18,717.64	22,000.00	22,000.00	Moved frm. Admin.
518 30 48 00	Central Services-Outside Labor & Materials	-	-	-	-	Zero. Moving this line item to Professional Services. JC
553 60 41 00	Weed Control Professional Services	-	-	-	-	
553 60 48 00	Weed Control Outside Labor & Materials	-	-	-	-	

571 00 41 00	Rec-Professional Services	3,955.35	10,040.27	10,000.00	5,000.00	Amount decreased due to removal of recreation software. JC
571 00 41 01	Children's Programming	15,251.77	8,448.00	6,500.00	6,500.00	
571 00 41 04	Rec Shuttle - Professional Services	1,320.40	-	-	-	
571 00 41 05	Special Events Professional Services	8,502.59	23,933.47	28,000.00	50,000.00	Park Board to assist in spending descretion. Items include 4th of July and Barefoot.
571 00 41 06	Unemployment Claims-Recreation	1,500.00	5,000.00	-	-	
571 00 41 07	Special Events Business & Community Support	-	-	5,000.00	5,000.00	
571 00 42 00	Rec-Telephone,Internet,Postage	989.38	-	-	-	
571 00 43 00	Rec Travel-Lodging,Meals,Mileage	356.11	574.97	-	-	
571 00 44 00	Participant Recreation - External Taxes & Operating Asse	573.86	-	-	-	
571 00 47 00	Special Events Utilities-Elec/Gas,Wtr/Swr,Trsh	-	-	-	550.00	Anticipated use for special events 2017. JC
571 00 48 00	Rec-Outside Labor & Materials	-	-	-	-	
571 00 48 01	Rec Shuttle-Outside Labor & Materials	3,287.47	339.15	1,500.00	-	Zero. No shuttle. JC
571 00 49 00	Rec-Dues,Subscriptions,Mbrships	508.00	-	-	-	
576 80 41 00	Parks-Professional Services	20,605.87	16,936.81	7,000.00	30,450.00	Combine Parks-Outside Labor & Materials with Professional Services. Increase budget amount for tree pruning at Arboretum. JC. Added \$20K for Centennial Trail Membership. RJ
576 80 41 01	Unemployment Claims-Parks	11,601.51	6,916.39	3,500.00	7,500.00	Avg. over 4 yrs.
576 80 41 15	Ballfields-Professional Services	-	-	1,200.00	5,000.00	Combine Ballfields-Outside Labor & Materials with Professional Services. Increase to install new hydrometer on irrigaiton system. JC
576 80 41 25	Pavillion Park-Professional Services	-	-	5,000.00	7,750.00	Combining PP Outside Labor & Materials with Professional Services. JC
576 80 41 35	Town Square-Professional Services	-	-	1,200.00	1,200.00	
576 80 41 45	Orchard Park-Professional Services	-	-	-	-	
576 80 41 55	Rocky Hill Park-Professional Services	-	-	3,100.00	8,350.00	Combining RH Park-Outside Labor & Materials with Professional Services. Increase budget for first time prune of all trees at Rocky Hill Park. JC
576 80 42 00	Parks-Telephone,Internet,Postage	3,491.72	4,222.20	2,800.00	5,000.00	Anticipated 2017 usage or wireless technology for cell phones, computers and irrigation central controls. JC
576 80 42 15	Ballfields-Telephone,Internet,Postage	-	-	-	300.00	New internet usage for security cameras and irrigation central controls. JC
576 80 42 55	Rocky Hill Park-Telephone,Internet,Postage	-	-	-	300.00	New internet usage for park security cameras and irrigation central controls. JC
576 80 43 00	Parks Travel-Lodging,Meals,Mileage	1,207.14	1,144.03	1,500.00	1,500.00	
576 80 47 01	Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	29,891.90	27,250.87	21,000.00	1,000.00	Moved to other line items. JC
576 80 47 15	Ballfields Utilities-Elec/Gas,Wtr/Swr,Trsh	-	-	-	1,000.00	Anticipated use from 2017. Moved from Parks Utilities line item. JC
576 80 47 25	Pavillion Park Utilities-Elec/Gas,Wtr/Swr,Trsh	-	-	-	2,500.00	Anticipated usage from 2017. Moved from Parks Utilities line item. JC
576 80 47 35	Town Square Utilities-Elec/Gas,Wtr/Swr,Trsh	-	-	-	2,500.00	Anticipated usage from 2017. Moved from Parks Utilities line item. JC
576 80 47 55	Rocky Hill Park Utilities-Elec/Gas,Wtr/Swr,Trsh	-	-	-	7,000.00	Anticipated usage from 2017. Moved from Parks Utilities line item. JC
576 80 48 00	Parks-Outside Labor & Materials	2,282.35	17,406.13	1,800.00	-	Zero. Line item moved to Parks-Professional Services. JC
576 80 48 15	Ballfields-Outside Labor & Materials	-	-	1,375.00	-	Zero. Line item moved to Ballfields-Professional Services. JC
576 80 48 25	Pavillion Park-Outside Labor/Materials	-	-	2,750.00	-	Zero. Line item moved to Pavillion Park-Professional Services. JC
576 80 48 45	Orchard Park-Outside Labor & Materials	-	-	-	-	
576 80 48 55	Rocky Hill Park-Outside Labor & Materials	-	-	2,750.00	-	Zero. Line item moved to Rocky Hill-Professional Services. JC
576 80 49 01	Parks-Registration Fees,Mbrships	1,551.82	2,368.11	2,000.00	2,500.00	Increase staff training opportunities as staff grows. JC
594 18 62 00	Central Services - Buildings & Structures	-	-	-	-	
594 18 64 00	Central Services-Furniture,Computers&Equip	-	-	-	-	
594 71 64 00	Rec-Furniture,Computers&Equip	-	-	-	-	
594 76 61 00	Capital Expenditures - Land	-	333,337.00	-	185,000.00	\$135K Purchase land for future Streets Equipment - Henry Road. \$50K for land preparation including fencing.
594 76 62 01	Parks-Buildings & Structures	32,958.52	23,254.97	-	-	
594 76 63 01	Parks-Other Improvements	-	30,298.16	30,000.00	10,000.00	Labor software \$10k. JC

594 76 63 05	Arboretum-Other Improvements	7,638.31	4,767.83	8,000.00	-	No budget for 2018 Playground addition CIP #24 \$40k, and irrigation repairs and updates \$40k. JC
594 76 63 06	Pavillion Park - Other Improvements	29.34	4,058.91	140,000.00	236,585.00	\$156,584.72 for Pavillion Irrigation Source Rebuild as part of Meadowwood Irrigation System Rebuild, ads.
594 76 63 07	Rocky Hill - Other Improvements	10,739.73	-	5,000.00	20,000.00	NEED TO INCLUDE FINAL 2018 CFP/CIP PROJECTS - AT 9/14/17 Replace garden boxes due to deterioration. \$20k. JC
594 76 63 08	Town Square Park - Other Improvements	142.68	3,445.07	4,000.00	4,000.00	
594 76 63 10	LL Ball Fields - Other Improvements	11,888.52	-	100,000.00	6,000.00	Carryover from 2017 and additional funds to replace bleachers at Rookie Field. JC
594 76 63 11	North Field Improvements Capital Expenditures	-	-	-	680,000.00	\$630K for construction of Sport Field & parking lot. \$50K for property located between new school and Sports Field.
594 76 64 01	Parks-Furniture,Computers&Equip	55,544.32	48,715.40	67,750.00	70,000.00	Equipment replacement as part of fleet rotation program. JC
594 76 64 03	Chipper-Dept Of Ecology Grant	-	10,084.00	-	-	
Total		1,058,813.71	1,375,978.54	1,464,864.00	2,502,538.00	



ALL OTHER FUNDS

2018



**Street Operations and Maintenance Fund Resources
Special Revenue Fund 110**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 169,857	\$ 282,112	\$ 168,790	\$ 205,498	22%
Taxes - Motor Vehicle Fuel Tax	182,799	202,869	212,703	229,218	8%
Electric Utility Tax	366,905	350,931	360,000	367,000	2%
Gas Utility Tax	87,424	81,710	82,000	90,000	10%
Garbage/Solid Waste Utility Tax	49,408	52,954	52,000	55,000	6%
Cable Utility Tax	65,957	71,169	70,000	68,000	-3%
Telephone Utility Tax	281,450	342,043	332,000	230,000	-31%
Interest & Other Earnings	779	1,327	50,535	735	-99%
Other Financing Sources, Transfer - In	-	-	230,000	335,000	46%
Street Fund Total Resources	\$ 1,204,580	\$ 1,385,114	\$ 1,558,028	\$ 1,580,451	1%

**Street Operations and Maintenance Fund Resources
Special Revenue Fund 110**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 130,945	\$ 137,685	\$ 143,127	\$ 189,046	32%
Benefits	54,975	57,059	59,603	76,620	29%
Supplies	45,212	46,400	45,000	177,000	293%
Services & Charges	203,091	391,359	292,300	222,050	-24%
Capital Outlay	88,246	137,210	412,500	452,000	10%
Other Financing Uses, Transfer - Out	400,000	400,000	400,000	400,000	0%
Fund Balance	-	-	205,498	63,735	-69%
Street Fund Total Uses	\$ 922,468	\$ 1,169,713	\$ 1,558,028	\$ 1,580,451	1%

Notes

Revenue

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

**Other Financing Sources,
Transfer - In**

General Fund Transfer to fund Heights Overlay and Pedestrian Safety

Services & Charges

Decrease due to hiring staff to perform duties that had been contracted. Line item does include snow and ice removal for 2018.

Capital Outlay

Includes Heights Overlay, Pedestrian Safety crossings, trail resurfacing.

Salaries & Wages

City hired a Streets Lead for operations and maintenance and seasonal staff.

CITY OF LIBERTY LAKE
FUND: 110 STREET FUND
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
308 80 01 10	Unreserved Beginning Cash/Investments	169,857.02	282,111.91	168,790.00	205,498.00	
316 41 01 10	Electric Utility Tax	366,984.06	350,970.03	360,000.00	367,000.00	
316 41 01 11	Utility Tax Rebate-Electric	(79.23)	(38.63)	-	-	
316 43 01 10	Gas Utility Tax	87,447.12	81,735.44	82,000.00	90,000.00	
316 43 01 11	Utility Tax Rebate-Gas	(22.77)	(25.88)	-	-	
316 45 01 10	Garbage/Solid Waste Utility Tax	49,416.56	52,964.13	52,000.00	55,000.00	
316 45 01 11	Utility Tax Rebate-Garbage/Solid Waste	(8.66)	(10.42)	-	-	
316 46 01 10	Cable Utility Tax	66,003.05	71,182.00	70,000.00	68,000.00	
316 46 01 11	Utility Tax Rebate-Cable	(46.03)	(12.94)	-	-	
316 47 01 10	Cellular/Pager/Telephone Utility Tax	281,463.71	342,053.34	332,000.00	230,000.00	
316 47 01 11	Utility Tax Rebate-Telephone	(13.41)	(10.04)	-	-	
334 03 80 13	State Grant From Transportation Improvement Board (TII	-	-	50,000.00	-	
336 00 71 00	Multimodal Transportation	-	9,183.54	9,791.00	13,973.00	MRSC st. shared revenue est.
336 00 87 00	Gas Tax - Streets	182,799.38	193,685.13	202,912.00	215,245.00	MRSC st. shared revenue est.
361 40 01 10	Interest - Checking	33.13	21.71	35.00	35.00	
361 11 01 10	Investment Interest	301.28	1,304.90	500.00	700.00	
395 20 00 01	Compensation For Loss/Impairment Of Capital Asset	444.98	-	-	-	
397 42 01 10	OP Trans Frm Gen Fund	-	-	230,000.00	335,000.00	
	Total	1,204,580.19	1,385,114.22	1,558,028.00	1,580,451.00	
542 90 10 05	Streets-Overtime	83.55	-	-	-	No response
542 90 10 06	Salaries & Wages-Streets	130,861.24	137,685.24	143,127.00	189,046.00	Added Streets Lead and Seasonals
542 90 20 01	Streets-Medicare	1,854.25	2,205.69	2,355.00	5,290.00	
542 90 21 05	Streets-Retirement	16,694.14	17,019.71	17,675.00	23,512.00	
542 90 22 04	Streets-Medical/Life/LTD	31,892.89	33,314.98	34,582.00	34,047.00	
542 90 23 02	Streets-Labor & Industries	2,933.50	2,918.48	3,391.00	7,771.00	Inc. transferring 2FTE @50%/seasonals from parks
542 90 28 06	HRA VEBA	1,600.00	1,600.00	1,600.00	6,000.00	
542 30 31 00	Roadway - Office & Operating Supplies	-	-	-	1,500.00	Increase do to bringing more maintenance in house such as asphalt repair striping
542 30 31 01	Roadway - Striping Supplies	-	-	-	11,000.00	Striping paint for roads and cross walks
542 64 31 00	Traffic Control Devices-Office & Operating Supplies	-	-	-	6,000.00	For sign replacement and purchase.SW
542 66 31 00	Snow And Ice Control-Office & Operating Supplies	-	-	-	100,000.00	Purchase of deicer for winter time.SW
542 70 31 01	Roadside Office & Operating Supplies	-	8,261.69	24,000.00	27,500.00	Based on our rate of expenditure in 2017, this should be about \$27,500 for 2018, ads
542 90 31 00	Maint Admin & Overhead Office & Operating Supplies	40,640.29	33,072.47	10,000.00	14,000.00	Based on rate of expenditure in 2016 and checking 2017 so far, \$14,000 should be adequate. Anticipated for 2017 usage. JC
542 90 32 00	Maint Admin & Overhead Fuel Consumed	4,571.60	4,355.99	4,000.00	12,000.00	Increase due to snow removal and bringing more work in house.SW
553 60 31 10	Weed Control Office & Operating Supplies	-	709.88	7,000.00	5,000.00	Anticipated usage for 2017. JC
542 30 41 01	Roadway - Professional Services	-	-	-	20,000.00	Increase do to account outside labor and materials being shifted to professional services. SW
542 30 47 01	Roadway - Utility Services	-	807.84	-	750.00	matching average of 2017, 2016, ads
542 30 48 06	Roadway - Striping	21,979.25	26,092.20	30,000.00	28,000.00	Striping is done by the County
542 30 48 08	Roadway - Outside Labor & Materials	19,626.71	30,855.22	43,000.00	-	Reduce due to maintenance done by City Staff
542 62 48 00	Special Purpose Paths - Outside Labor & Materials	-	3,670.42	-	-	
542 63 47 00	Street Lighting - Utility Services	33,135.89	40,535.72	44,000.00	44,000.00	
542 64 41 00	Traffic Control Devices-Professional Services	-	-	-	5,200.00	Increase do to combing outside labor and materials with professional services.SW
542 64 47 00	Traffic Control Devices-Elec/Gas,Wtr/Swr,Trsh	5,048.38	7,233.99	5,000.00	5,000.00	
542 64 48 00	Traffic Control Devices-Outside Labor & Materials	2,510.19	7,949.09	5,200.00	5,200.00	

542 66 41 00	Snow And Ice Control-Professional Service	81,519.04	195,501.76	122,000.00	60,000.00	Decrease do to bringing deice in house.SW
542 66 41 01	Professional Services Trail Maint	-	-	-	-	
542 66 48 00	Trail Maint-Outside Labor & Materials	-	30,366.93	-	-	
542 66 48 02	Trail Snow & Ice Control-Outside Labor & Materials	-	-	-	-	
542 67 41 00	Street Cleaning Professional Services	9,186.66	4,410.50	-	-	
542 67 41 02	Road And Street Maintenance - Street Sweeping	6.25	7,401.20	-	-	
542 67 48 00	Street Cleaning Outside Labor & Materials	1,049.91	4,743.74	-	-	
						Increase due to addition of Roadside Outside Labor & Materials and increase due to more tree visibility prunings. JC□
542 70 41 00	Roadside Professional Services	-	4,593.02	6,000.00	20,000.00	Lease equipmentSW
542 70 48 01	Roadside Outside Labory & Materials	-	783.08	6,200.00	-	Zero. Move line item to Roadside Professional Services.
542 90 41 00	Maint Admin & Overhead Professional Services	19,046.53	13,051.31	11,000.00	11,000.00	
542 90 42 00	Maint Admin & Overhead Telephone,Internet,Postage	603.90	898.86	750.00	750.00	
542 90 43 00	Maint Admin & Overhead Lodging,Meals,Mileage	518.32	54.61	250.00	1,250.00	Increase do to new postion in streets. SW
542 90 47 00	Maint Admin & Overhead Utility Services Garbage	320.49	219.78	300.00	300.00	
542 90 48 00	Maint Admin & Overhead Outside Labor & Materials	39.10	5,378.57	5,000.00	5,000.00	
542 90 49 00	Maint Admin & Overehad Registration Fees, Mbrships	5,350.65	3,204.67	4,000.00	6,000.00	Increase do to new postion on street department. SW
553 60 41 10	Weed Control Professional Services	-	81.53	5,000.00	6,000.00	Weed Control Outside Labor & Materials moved to this line item. JC
553 60 48 10	Weed Control Outside Labor & Materials	-	-	1,000.00	-	Zero. Move line item to Weed Control Professional Services. JC
554 30 41 10	Road Hazard Removal	3,150.00	3,525.00	3,600.00	3,600.00	
542 90 90 00	Unemployment Claims-Streets	-	-	-	-	
594 42 62 00	Capital Expenditures-Buildings & Structures	-	-	-	-	Equipment for streets mowing and staff transportation. Part of fleet rotation program. JC□
594 42 64 00	Capital Expenditures - Machinery & Equipment	41,757.21	43,115.95	232,500.00	47,000.00	Purchase a striping equipment.SW
595 30 63 03	Roads/Streets Const. & Other Infrastructure - Other Impr	-	-	-	-	
595 30 63 07	Roads/Streets Const. & Other Infrastructure - Other Impr	-	-	50,000.00	-	For completing roughly 1 mile of local access overlay per year, this is the cost. Will allow about a 35-40 year rotation on our streets. Phases 2 & 3 in the Heights 2018, ads.□
						Also includes \$30,000 for trail repairs/resurfacing, ads, 10/5/17.□
595 64 63 00	Roads/Streets Const. & Other Infrastructure - Other Impr	46,488.34	94,094.21	130,000.00	405,000.00	Includes \$75,000 for pedestrian safety improvements.
597 42 01 10	Operating Transfers-Out	400,000.00	400,000.00	400,000.00	400,000.00	
508 10 01 10	Reserved Ending Cash/Investments	-	-	-	-	
508 80 01 10	Unreserved Ending Cash/Investments	-	-	205,498.00	63,735.00	
	Total	922,468.28	1,169,713.33	1,558,028.00	1,580,451.00	

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 41,802	\$ 15,909	\$ 7,990	\$ 3,080	-61%
Taxes - Hotel/ Motel Tax 2%	53,036	61,050	58,500	58,000	-1%
Interest & Other Earnings	70	117	90	100	11%
Tourism Promotion Fund Total Resources	\$ 94,909	\$ 77,075	\$ 66,580	\$ 61,180	-8%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Supplies	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Services & Charges	79,000	65,000	63,500	59,180	-7%
Fund Balance	-	-	3,080	2,000	-35%
Tourism Promotion Fund Total Uses	\$ 79,000	\$ 65,000	\$ 66,580	\$ 61,180	-8%

Notes

Services & Charges

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

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 30,000	\$ 70,000	133%
Taxes - Hotel/ Motel Tax 2%	-	28,792	45,000	35,000	-22%
Interest & Other Earnings	-	35	100	750	650%
Tourism Promotion Capital Total Resources	\$ -	\$ 28,827	\$ 75,100	\$ 105,750	41%

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Supplies	\$ -	\$ -	\$ -	\$ -	0%
Services & Charges	-	-	-	-	0%
Fund Balance	-	-	75,100	105,750	41%
Tourism Promotion Fund Total Uses	\$ -	\$ -	\$ 75,100	\$ 105,750	41%

Notes

General

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

**Tourism Promotion Area (TPA) Resources
Special Revenue Fund 117**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 13,168	\$ 16,594	\$ -	\$ -	#DIV/0!
Taxes - Tourism Promotion Area	57,636	74,508	65,000	65,000	0%
Interest On Contracts, Notes, Taxes & Loans	24	47	15	80	433%
Interest & Other Earnings	21	79	30	30	0%
Tourism Promotion Area (TPA) Total Resources	\$ 70,849	\$ 91,229	\$ 65,045	\$ 65,110	0%

**Tourism Promotion Area (TPA) Uses
Special Revenue Fund 117**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Services & Charges	\$ 54,255	\$ 85,030	\$ 65,045	\$ 65,110	0%
Fund Balance	-	-	-	-	#DIV/0!
Tourism Promotion Area (TPA) Total Uses	\$ 54,255	\$ 85,030	\$ 65,045	\$ 65,110	0%

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	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 1,215,150	\$ 1,227,460	\$ 1,228,100	\$ 1,238,000	1%
Gains (Losses) On Investments	8,459	(1,510)	-	-	#DIV/0!
Interest & Other Earnings	3,850	3,662	3,500	5,000	43%
Restricted Reserve Fund Total Resources	\$ 1,227,460	\$ 1,229,612	\$ 1,231,600	\$ 1,243,000	1%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Services & Charges	\$ -	\$ -	\$ 100	\$ -	-100%
Fund Balance	-	-	1,231,500	1,243,000	1%
Restricted Reserve Fund Total Uses	\$ -	\$ -	\$ 1,231,600	\$ 1,243,000	1%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 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	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Debt Service - Principle	\$ 127,876	\$ 133,695	\$ 127,876	\$ 146,140	14%
Debt Service - Interest & Related Costs	33,644	27,825	33,645	15,381	-54%
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	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 259,016	\$ 255,778	\$ 549,000	\$ 850,000	55%
Taxes-REET 1st Quarter Percent	251,375	328,605	250,000	300,000	20%
LIFT-Local Grants,Entitlements & Other Payments	-	-	-	1,000,000	#DIV/0!
Interest & Other Earnings	510	1,741	1,000	5,000	400%
Capital Projects Fund Total Resources	\$ 510,901	\$ 586,124	\$ 800,000	\$ 2,155,000	169%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Benefits	-	-	-	-	#DIV/0!
LIFT Match	-	-	-	150,000	#DIV/0!
Capital Outlay	255,123	52,794	-	-	#DIV/0!
Other Financing Uses, Transfer - Out	-	-	800,000	1,000,000	25%
Fund Balance	-	-	-	1,005,000	#DIV/0!
Capital Projects Fund Total Uses	\$ 255,123	\$ 52,794	\$ 800,000	\$ 2,155,000	169%

Notes

**Other Financing
Uses, Transfer - Out**

City will be constructing Orchard Park using REET 1 & REET 2 Funds.
REET 1 will also be used in 2018 for the LIFT Match.

CITY OF LIBERTY LAKE
FUND: 310 REET 1 CAPITAL PROJECTS
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
308 10 03 10	Reserved Beginning Cash/Investments	259,016.46	255,777.77	549,000.00	850,000.00	Per RJ
318 34 00 00	REET- 1st Quarter Per	251,374.54	328,605.15	250,000.00	300,000.00	
337 00 03 10	LIFT-Local Grants,Entitlements & Other Payments	-	-	-	1,000,000.00	Per RJ 10/16/17
361 11 03 10	Investment Interest	510.25	1,741.02	1,000.00	5,000.00	
Total		510,901.25	586,123.94	800,000.00	2,155,000.00	
558 70 41 05	Spokane River Distr Redevelopment Area	-	-	-	150,000.00	Part of 2018 Match
576 40 10 00	Park Facilities Ballfields- Salaries & Wages	-	-	-	-	
576 40 10 01	Park Facilities Ballfields - Overtime	-	-	-	-	
576 40 20 01	Park Facilities Ballfields - Social Security/Medicare	-	-	-	-	
576 40 23 02	Park Facilities Ballfields-Labor & Industries	-	-	-	-	
594 76 61 13	Liberty Lake Ball Fields - Land	21,517.17	-	-	-	
594 76 61 15	Orchard Park-Land	-	52,793.50	-	-	
594 76 62 04	Liberty Lake Ball Fields-Buildings And Structures	81,977.69	-	-	-	
594 76 62 05	Capital Expenditures - Buildings & Structures	150,000.00	-	-	-	
594 76 63 09	Capital Expenditures - Other Improvements	1,628.62	-	-	-	
597 76 03 10	Transfer Out Orchard Park	-	-	800,000.00	1,000,000.00	
597 79 03 10	Transfer Out To Townsquare Capital Fund	-	-	-	-	
508 10 03 10	Reserved Ending Cash/Investments	-	-	-	1,005,000.00	
Total		255,123.48	52,793.50	800,000.00	2,155,000.00	

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 446,149	\$ 403,298	\$ 749,000	\$ 960,000	28%
Taxes-REET 2nd Quarter Percent	251,375	328,605	250,000	300,000	20%
LIFT-Local Grants,Entitlements & Other Payments	-	-	-	1,000,000	#DIV/0!
Interest & Other Earnings	590	2,603	1,000	5,000	400%
Special Capital Projects Fund Total Resources	\$ 698,113	\$ 734,506	\$ 1,000,000	\$ 2,265,000	127%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 400	\$ -	\$ -	\$ -	#DIV/0!
Benefits	39	-	-	-	#DIV/0!
Spokane River Distr Redc Capital Outlay	-	-	-	150,000	#DIV/0!
Transfer Out Orchard Par	294,377	-	-	-	#DIV/0!
Fund Balance	-	-	800,000	855,000	7%
	-	-	200,000	1,260,000	530%
Special Capital Projects Fund Total Uses	\$ 294,815	\$ -	\$ 1,000,000	\$ 2,265,000	127%

Notes

**Other Financing
Uses, Transfer - Out**

City will be constructing Orchard Park using REET 1 & REET 2 Funds.
REET 1 will also be used in 2018 for the LIFT Match.

CITY OF LIBERTY LAKE
FUND: 311 REET 2 SPEICAL CAPITAL PROJECTS
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
308 10 03 11	Reserved Beginning Cash/Investments	446,149.02	403,297.87	749,000.00	960,000.00	Per RJ
318 35 00 00	REET 2 - Second Quarter Percent	251,374.57	328,605.15	250,000.00	300,000.00	
337 00 03 11	LIFT-Local Grants,Entitlements & Other Payments	-	-	-	1,000,000.00	per RJ 10/16/17
361 11 03 11	Investment Interest	589.65	2,603.10	1,000.00	5,000.00	
Total		698,113.24	734,506.12	1,000,000.00	2,265,000.00	
558 70 41 06	Spokane River Distr Redevelopment Area	-	-	-	150,000.00	Part if 2018 LIFT Match
576 80 10 04	Salaries & Wages-Pavillion Park	400.00	-	-	-	
576 80 20 02	Pavillion Park Social Security & Medicare	30.60	-	-	-	
576 80 23 03	Pavillion Park Labor & Industries	7.96	-	-	-	
594 76 61 14	Parks-Land	56,920.75	-	-	-	
594 76 62 02	Capital Expenditures - Buildings & Structures	237,456.06	-	-	-	
597 76 03 11	Transfer Out Orchard Park	-	-	800,000.00	855,000.00	Spent Design Costs in 2017.
508 10 03 11	Reserved Ending Cash/Investments	-	-	200,000.00	1,260,000.00	
Total		294,815.37	-	1,000,000.00	2,265,000.00	

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 1,012,463	\$ 356,257	\$ 500,000	\$ 376,500	-25%
Grant(s)	905,074	651,163	1,455,000	1,512,240	4%
Interest & Other Earnings	869	1,489	500	1,000	100%
Other Financing Sources, Transfer-In	400,000	400,000	540,000	400,000	-26%
Street Capital Projects Fund Total Resources	\$ 2,318,407	\$ 1,408,908	\$ 2,495,500	\$ 2,289,740	-8%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	24,608.75	19,460.00	-	-	#DIV/0!
Benefits	2,446.95	1,871.39	-	-	#DIV/0!
Professional Services	76.50	-	-	-	#DIV/0!
Capital Outlay	\$ 1,935,017	\$ 889,861	\$ 2,119,000	\$ 2,103,550	-1%
Fund Balance	-	-	376,500	186,190	-51%
Street Capital Projects Fund Total Uses	\$ 1,962,150	\$ 911,192	\$ 2,495,500	\$ 2,289,740	-8%

Notes

Capital Outlay

\$1,263,000 for Appleway Signals, \$725,550 for Harvard Rd Bridge, \$115,000 for retainage from 2017.

Grants

\$885,000 anticipated for Appleway Signals. \$627K anticipated for Harvard Rd Bridge Resurfing.

CITY OF LIBERTY LAKE
FUND: 312 STREET CAPITAL
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
308 80 03 12	Unreserved Beginning Cash/Investments	1,012,463.09	356,257.09	500,000.00	376,500.00	
334 03 80 12	State Grant From Transportation Improvement Board (TII	905,074.30	651,162.51	1,455,000.00	1,512,240.00	\$885k for Appleway Signalization. \$627K for Harvard Road Bridge.
361 11 03 12	Investment Interest	869.28	1,488.54	500.00	1,000.00	
397 42 03 00	Transfer In From General Fund	-	-	140,000.00	-	No budget
397 42 03 12	Transfer In	400,000.00	400,000.00	400,000.00	400,000.00	
	Total	2,318,406.67	1,408,908.14	2,495,500.00	2,289,740.00	
595 30 10 00	Salaries & Wages-Appleway	23,271.25	-	-	-	
595 30 10 01	Salaries & Wages-Liberty Lake Road	280.00	540.00	-	-	
595 30 10 02	Overtime-Appleway	1,057.50	-	-	-	
595 30 10 03	Salaries & Wages-Mission/Molter Roundabout	-	17,720.00	-	-	
595 30 10 04	OT-Mission/Molter Roundabout	-	1,200.00	-	-	
595 30 10 05	Capital Expenditures-Roadway Salaries & Wages	-	-	-	-	
595 30 10 06	Capital Expenditures-Roadway Overtime	-	-	-	-	
595 30 10 07	Capital Expenditures-LL Rd Overtime	-	-	-	-	
595 30 20 01	Capital Expenditures-Roadway Social Security & Medicar	1,861.15	-	-	-	
595 30 20 02	Social Security & Medicare-Liberty Lake Road	21.42	41.31	-	-	
595 30 20 03	Social Security & Medicare-Mission/Molter Roundabout	-	1,447.38	-	-	
595 30 22 04	Employee Assistance Program	-	10.43	-	-	
595 30 23 02	Capital Expenditures-Roadway Labor & Industries	558.81	-	-	-	
595 30 23 03	Labor & Industries-Liberty Lake Road	5.57	10.55	-	-	
595 30 23 04	Labor & Industries-Mission/Molter Roundabout	-	361.72	-	-	
595 30 41 00	Professional Services-Appleway	15.00	-	-	-	
595 30 42 00	Liberty Lake Road-Telephone,Internet,Postage	61.50	-	-	-	
						\$1,263,000.00 Appleway Signals, ads \$725,550 Harvard Bridge Resurfacing, ads. Some costs already
595 30 63 01	Roads/Streets Const. & Other Infrastructure - Other Impr	54,139.20	-	315,000.00	1,988,550.00	incurred in 2017.
595 30 63 02	Appleway Project	1,766,763.18	-	-	-	
595 30 63 03	Liberty Lake Road Project	70,018.75	124,379.26	1,710,000.00	115,000.00	Retainage Carryover from 2017
595 30 63 04	Mission/Molter Roundabout	44,096.25	-	-	-	
595 30 63 05	Mission/Molter Roundabout	-	765,481.42	39,000.00	-	Project Complete
595 30 63 06	Liberty Lake Road Project Non-reimbursable Expense	-	-	-	-	
595 63 63 01	Capital Expenditures-Street Lighting	-	-	55,000.00	-	No Budget
508 80 00 04	Unreserved Ending Cash/Investments	-	-	376,500.00	186,190.00	
	Total	1,962,149.58	911,192.07	2,495,500.00	2,289,740.00	

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 12,062	#DIV/0!
RCO Grant	-	-	500,000	500,000	0%
Payment From LIFT	-	-	400,000	-	-100%
Transfer In From REET	-	-	1,600,000	1,855,000	16%
Interest & Other Earnings	-	-	-	-	#DIV/0!
Special Capital Projects Fund Total Resources	\$ -	\$ -	\$ 2,500,000	\$ 2,367,062	-5%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Professional Services	\$ -	\$ -	\$ 205,000	\$ 72,062	-65%
Capital Outlay	-	-	2,295,000	2,295,000	0%
Fund Balance	-	-	-	-	#DIV/0!
Special Capital Projects Fund Total Uses	\$ -	\$ -	\$ 2,500,000	\$ 2,367,062	-5%

Notes

Capital Outlay

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

CITY OF LIBERTY LAKE
FUND: 314 ORCHARD PARK
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
308 10 03 14	Reserved Beginning Cash/Investments	-	-	-	12,062.00	
334 00 00 00	RCO Grant	-	-	500,000.00	500,000.00	Still Anticipate receiveing Grant in 2018.
361 11 03 14	Investment Interest	-	-	-	-	
381 20 00 01	Payment From LIFT	-	-	400,000.00	-	LIFT will reimburse project once project is completed - \$2M
397 76 03 10	Transfer In REET 1	-	-	800,000.00	1,000,000.00	REET 1 & 2 provides cash flow to project until City is reimbursed by LIFT
397 76 03 11	Transfer In REET 2	-	-	800,000.00	855,000.00	REET 1 & 2 provides cash flow to project until City is reimbursed by LIFT. \$145K already spent on project in 2017 for design.
Total		-	-	2,500,000.00	2,367,062.00	
576 80 41 02	Orchard Park Professional Services	-	-	205,000.00	72,062.00	Estimated Contract Balance with SPV
594 76 61 01	Orchard Park Land & Land Improvements	-	-	2,295,000.00	2,295,000.00	Proposed Orchard Park Plan. Includes RCO Grant.
508 10 03 14	Reserved Ending Cash/Investments	-	-	-	-	
Total		-	-	2,500,000.00	2,367,062.00	

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 41,133	\$ 200,641	\$ 363,000	\$ 100,000	-72%
Mitigation Fee	209,297	206,567	140,000	200,000	43%
Interest & Other Earnings	210	1,189	1,000	2,000	100%
Other Financing Sources, Transfer-In	-	-	-	-	#DIV/0!
Harvard Road Mitigation Fund Total Resources	\$ 250,641	\$ 408,396	\$ 504,000	\$ 302,000	-40%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
LIFT Match	\$ 50,000	\$ 75,000	\$ -	\$ 112,000	#DIV/0!
Professional Services	-	58,486	-	-	#DIV/0!
Capital Outlay	-	35,316	427,000	-	-100%
Fund Balance	-	-	77,000	190,000	147%
Harvard Road Mitigation Fund Total Uses	\$ 50,000	\$ 168,802	\$ 504,000	\$ 302,000	-40%

Notes

Capital Outlay

CITY OF LIBERTY LAKE
FUND: 320 HARVARD ROAD MITIGATION
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
308 10 03 20	Reserved Beginning Cash/Investments	41,133.25	200,640.90	363,000.00	100,000.00	
337 00 03 20	Interlocal Grants,Entitlements,Other Pymts	-	-	-	-	
345 84 00 00	Harvard Road Mitigatio	-	-	-	-	
345 84 00 01	Interchange Work 44%	92,091.34	90,889.58	61,600.00	88,000.00	
345 84 00 02	All Other Projects 56%	117,205.85	115,677.21	78,400.00	112,000.00	
361 11 03 20	Investment Interest	210.46	1,188.59	1,000.00	2,000.00	
	Total	250,640.90	408,396.28	504,000.00	302,000.00	
558 70 41 01	Spokane River Distr Redevelopment Area	50,000.00	75,000.00	-	112,000.00	LIFT match
542 90 41 01	Professional Services	-	58,485.64	-	-	No Budget
542 90 42 01	Maint Admin & Overhead Telephone,Internet,Postage	-	-	-	-	
581 20 00 00	Interfund Loan Disbursements - Other Costs Allocations	-	-	-	-	
595 30 63 00	Roads/Streets Const. & Other Infrastructure - Other Impr	-	-	-	-	No Budget
595 30 63 04	Mission/Molter Roundabout	-	35,316.03	-	-	
595 50 63 00	Capital Expenditures - Harvard Rd Bridge	-	-	203,000.00	-	
595 64 63 02	Capital Expenditures-Appleway Signals	-	-	224,000.00	-	
508 10 03 20	Reserved Ending Cash/Investments	-	-	77,000.00	190,000.00	
	Total	50,000.00	168,801.67	504,000.00	302,000.00	

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 62,417	\$ 60,281	\$ 75,000	\$ 105,000	40%
Interest & Other Earnings	64	280	80	1,000	1150%
Other Financing Sources, Transfer-in	28,000	30,000	14,968	15,531	4%
Library Capital Fund Total Resources	\$ 90,481	\$ 90,561	\$ 90,048	\$ 121,531	35%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Capital Outlay	\$ 30,200	\$ -	\$ -	\$ 4,180	#DIV/0!
Fund Balance	-	-	90,048	117,351	30%
Library Capital Fund Total Uses	\$ 30,200	\$ -	\$ 90,048	\$ 121,531	35%

Notes

Capital Outlay Signage and Youth Tables/Chairs

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 350,000	#DIV/0!
Interest & Other Earnings	-	-	-	3,000	#DIV/0!
Other Financing Sources, Transfer-in	-	-	350,000	-	-100%
Capital Fund Total Resources	\$ -	\$ -	\$ 350,000	\$ 353,000	1%

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Professional Services	\$ -	\$ -	\$ 100,000	\$ -	-100%
Fund Balance	-	-	250,000	353,000	41%
Capital Fund Total Uses	\$ -	\$ -	\$ 350,000	\$ 353,000	1%

Notes

Fund Use

The 2017 Budget included establishment of this Fund for future planning.

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 70,675	\$ 7,767	\$ 50	\$ 57,000	113900%
Interest & Other Earnings	92	36	75	100	33%
Other Financing Sources, Transfer-in	-	-	50,000	-	-100%
Police Capital Fund Total Resources	\$ 70,767	\$ 7,803	\$ 50,125	\$ 57,100	14%

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

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Capital Outlay	\$ 63,000	\$ -	\$ 50,000	\$ 57,100	14%
Fund Balance	-	-	125	-	-100%
Police Capital Fund Total Uses	\$ 63,000	\$ -	\$ 50,125	\$ 57,100	14%

Notes

Capital Outlay 3D Laser scanner

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 100,000	\$ 49,000	-51%
Interest & Other Earnings	-	-	100	100	0%
Other Financing Sources, Transfer-in	-	100,000	-	40,000	#DIV/0!
Police Capital Fund Total Resources	\$ -	\$ 100,000	\$ 100,100	\$ 89,100	-11%

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 100,000	\$ 89,000	-11%
Fund Balance	-	-	100	100	0%
Police Capital Fund Total Uses	\$ -	\$ -	\$ 100,100	\$ 89,100	-11%

Notes

Capital Outlay Installation of a new community messaging sign.

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 25,000	\$ 50,000	100%
Interest & Other Earnings	-	21	-	250	#DIV/0!
Other Financing Sources, Transfer-in	-	25,000	25,000	25,000	0%
Police Capital Fund Total Resources	\$ -	\$ 25,021	\$ 50,000	\$ 75,250	51%

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fund Balance	-	-	50,000	75,250	51%
Police Capital Fund Total Uses	\$ -	\$ -	\$ 50,000	\$ 75,250	51%

Notes

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 79,969	\$ 125,000	56%
Interest & Other Earnings	-	-	-	1,000	#DIV/0!
Other Financing Sources, Transfer-in	-	86,000	45,031	-	-100%
Police Capital Fund Total Resources	\$ -	\$ 86,000	\$ 125,000	\$ 126,000	1%

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Capital Outlay	\$ -	\$ -	\$ 125,000	\$ 125,000	0%
Fund Balance	-	-	-	1,000	#DIV/0!
Police Capital Fund Total Uses	\$ -	\$ -	\$ 125,000	\$ 126,000	1%

Notes

Capital Outlay

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

**Stormwater Utility Fund Resources
Enterprise Fund 410**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 226,671	\$ 198,628	\$ 200,000	\$ 115,000	-43%
Stormwater Utility Revenue	65,008	63,948	65,500	65,500	0%
Interest & Other Earnings	389	934	300	1,000	233%
Stormwater Utility Fund Total Resources	\$ 292,069	\$ 263,511	\$ 265,800	\$ 181,500	-32%

**Stormwater Utility Fund Uses
Enterprise Fund 410**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 1,170	\$ 981	\$ 2,000	\$ 55,089	2654%
Benefits	300	254	-	21,763	0%
Supplies	-	931	-	18,500	#DIV/0!
Professional Services	91,264	86,872	94,400	32,500	-66%
Capital Outlays	707	-	30,000	37,250	24%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Fund Balance	-	-	139,400	16,398	-88%
Stormwater Utility Fund Total Uses	\$ 93,440	\$ 89,037	\$ 265,800	\$ 181,500	-32%

Notes

Revenue

Fees that are collected are for the maintenance and care of the Storm water facility

Salaries and Wages

New Streets Lead and staff to maintain and care for Storm water system.

CITY OF LIBERTY LAKE
FUND: 410 STORMWATER UTILITY
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
308 10 04 10	Reserved Beginning Balance	226,670.99	198,628.18	200,000.00	115,000.00	
311 10 04 10	Stormwater Utility Rev	65,008.11	63,948.31	65,500.00	65,500.00	
361 11 04 10	Investment Interest	389.47	934.44	300.00	1,000.00	
	Total	292,068.57	263,510.93	265,800.00	181,500.00	
542 67 10 00	Salaries & Wages-Stormwater Maintenance	1,170.14	980.52	2,000.00	55,089.00	1 FTE @50%,seasonals
542 67 10 01	Overtime-Stormwater Maintenance	-	-	-	-	No response
542 67 20 01	Social Security/Medicare-Stormwater Maintenance	89.50	75.01	-	3,069.00	Inc. 1 FTE @ 50%,seasonals
542 67 21 05	Retirement-Stormwater Maintenance	116.54	109.63	-	7,006.00	
542 67 22 04	Medical/Life/LTD-Stormwater Maintenance	-	-	-	6,899.00	
542 67 23 02	Labor And Industries-Stormwater Maintenance	93.95	69.10	-	3,664.00	
542 67 28 06	HRA VEBA-Stormwater Maintenance	-	-	-	1,125.00	
542 40 31 00	Drainage-Office & Operating Supplies	-	-	-	12,500.00	Swale rehab projects. SW Cost shared with APA Fund 411
542 61 31 00	Sidewalks Office & Operating Supplies	-	-	-	-	No budget
542 64 31 01	Traffic Control Devices-Office & Operating Supplies	-	-	-	1,000.00	Anticipated purchase of signs.SW
542 67 32 00	Street Cleaning Fuel Consumed	-	79.44	-	-	
542 70 31 00	Roadside-Office & Operating Supplies	-	851.39	-	-	
542 70 32 00	Roadside-Fuel Consumed	-	-	-	2,000.00	Increase do to planned projects.SW
553 60 31 01	Weed Control Office & Operating Supplies	-	-	-	3,000.00	Weed control for swales.SW
531 00 48 00	Storm Drainage Utilities - Labor/Materials	-	-	8,000.00	-	No Budget
542 30 41 00	Roadway - Professional Services	-	2,817.62	-	-	
542 30 47 00	Roadway - Utilities-Elec/Gas,Wtr/Swr,Trsh	28,372.13	19,530.68	26,000.00	20,000.00	Based on 2016 & 2017 Actual Increase due to adding outside labor and materials to professional
542 40 41 00	Drainage-Professional Services	-	1,463.40	32,400.00	5,000.00	services and lease equipment.SW
542 40 48 00	Drainage Outside Labor & Materials	-	7,755.84	-	-	
542 61 41 00	Sidewalks Professional Services	583.64	-	-	-	
542 61 48 00	Sidewalks Outside Labor & Materials	8,365.44	-	-	-	
542 67 41 01	Street Cleaning - Professional Services	3,942.50	12,550.00	28,000.00	7,500.00	Total \$15K split with APA Fund 411
542 67 48 01	Street Cleaning Outside Labor & Materials	-	11,318.29	-	-	
542 70 48 00	Roadside-Outside Labor & Materials	-	1,435.69	-	-	
558 70 41 03	Spokane River Distr Redevelopment Area	50,000.00	30,000.00	-	-	
594 31 61 00	Capital Expenditure-Land Natural Resources	706.55	-	-	-	
594 42 63 01	Capital Expenditures-Other	-	-	30,000.00	5,000.00	New sidewalk install SW
594 42 64 01	Capital Expenditures - Machinery & Equipment	-	-	-	32,250.00	Purchase new equipment.SW 25% of the \$43K to APA Fund 411
595 42 63 00	Roads/Streets Const. & Other Infrastructure - Other Impr	-	-	-	-	
597 38 00 00	Operating Transfers-Out - Other Costs Allocations	-	-	-	-	
508 10 04 10	Reserved Ending Balance	-	-	139,400.00	16,398.00	
	Total	93,440.39	89,036.61	265,800.00	181,500.00	

Aquifer Protection Fund Resources
Enterprise Fund 411

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 137,201	\$ 139,312	\$ 140,100	\$ 122,800	-12%
Real & Personal Property Taxes-Aquifer Protection	51,873	36,923	45,000	45,000	0%
Interest & Other Earnings	238	669	100	1,000	900%
Aquifer Protection Fund Total Resources	\$ 189,312	\$ 176,904	\$ 185,200	\$ 168,800	-9%

Aquifer Protection Fund Uses
Enterprise Fund 411

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ 15,313.00	#DIV/0!
Benefits	-	-	-	6,635.00	#DIV/0!
Professional Services	\$ 50,000	30,000	32,400	25,000	-23%
Capital Outlays	-	-	30,000	10,750	-64%
Fund Balance	-	-	122,800	111,102	-10%
Aquifer Protection Fund Total Uses	\$ 50,000	\$ 30,000	\$ 185,200	\$ 168,800	-9%

Notes

**Aquifer Protection
Fund**

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

Salaries & Wages

New Streets Lead and staff to maintain and care for Storm water system.

Capital Outlays

Improvements that will protect the Aquifer including those in the RDA

CITY OF LIBERTY LAKE
FUND: 411 AQUIFER PROTECTION
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
308 10 04 11	Reserved Beginning Cash/Investments	137,200.74	139,311.56	140,100.00	122,800.00	
311 10 04 11	Real & Personal Property Taxes-Aquifer Protection	51,872.86	36,923.34	45,000.00	45,000.00	
361 11 04 11	Investment Interest	237.96	669.27	100.00	1,000.00	
	Total	189,311.56	176,904.17	185,200.00	168,800.00	
542 40 10 00	Drainage Salaries & Wages	-	-	-	15,313.00	25% of 1 FTE and 50% Seasonal - shared with Stormwater
542 40 10 01	Drainage Overtime	-	-	-	-	No response
542 40 20 01	Drainage Social Security & Medicare	-	-	-	790.00	25% of 1 FTE and 50% Seasonal - shared with Stormwater
542 40 21 05	Drainage Retirement	-	-	-	1,948.00	25% of 1 FTE and 50% Seasonal - shared with Stormwater
542 40 22 04	Drainage Medical/Life/LTD	-	-	-	2,300.00	25% of 1 FTE and 50% Seasonal - shared with Stormwater
542 40 23 02	Drainage Labor & Industries	-	-	-	1,222.00	25% of 1 FTE and 50% Seasonal - shared with Stormwater
542 40 28 06	Drainage HRA VEBA	-	-	-	375.00	25% of 1 FTE - shared with Stormwater
542 40 41 01	Drainage-Professional Services	-	-	32,400.00	7,500.00	Shared with Storm Fund 410 - \$15K total
558 70 41 04	Spokane River Distr Redevelopment Area	50,000.00	30,000.00	-	17,500.00	\$12,500 for supplies and \$5K for outside materials.
594 38 63 00	Capital Expenditures - Other Improvements	-	-	30,000.00	10,750.00	Shared with Stormwater - 25% of \$43K
508 10 04 11	Reserved Ending Cash/Investments	-	-	122,800.00	111,102.00	
	Total	50,000.00	30,000.00	185,200.00	168,800.00	

Golf Operations Fund Resources
Enterprise Fund 420

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ 109,017	\$ 201,272	\$ 150,400	\$ 100,400	-33%
Charges for Services	421,660	418,017	362,100	373,100	3%
Equipment Rental Fees	45,582	43,815	44,000	44,000	0%
Other- Miscellaneous Revenues	35,744	38,896	32,915	32,915	0%
Interest & Other Earnings	179	294	100	100	0%
Non Revenues	77,843	78,215	80,000	80,000	0%
Golf Operations Fund Total Resources	\$ 690,025	\$ 780,510	\$ 669,515	\$ 630,515	-6%

Golf Operations Fund Uses
Enterprise Fund 420

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Salaries & Wages	\$ 114,334	\$ 119,789	\$ 128,066	\$ 134,297	5%
Benefits	49,001	51,615	53,445	51,717	-3%
Supplies	140,262	167,397	157,800	155,800	-1%
Services & Charges	87,960	88,054	89,000	90,500	2%
Capital Outlays	29,180	169,746	113,850	-	-100%
Non Expenditures	68,016	72,868	70,000	70,000	0%
Fund Balance	-	-	57,354	128,201	124%
Golf Operations Fund Total Uses	\$ 488,753	\$ 669,470	\$ 669,515	\$ 630,515	-6%

Notes

CITY OF LIBERTY LAKE
FUND: 420 GOLF
2018 Line item detail

Account	Title	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	Notes
308 10 04 20	Golf Cash Drawer Reserved	400.00	400.00	400.00	400.00	
308 80 04 20	Unreserved Beginning Cash/Investments	108,617.10	200,872.14	150,000.00	100,000.00	
341 70 00 00	Pro Shop Sales	50,438.93	55,777.14	45,000.00	50,000.00	Inc. due to special orders
347 30 00 03	Season Passes	34,379.68	23,438.81	19,000.00	20,000.00	
347 30 00 04	Green Fees	221,845.46	221,360.28	200,000.00	200,000.00	
347 30 00 06	Lesson & Clinic Fees	14,722.87	12,666.88	10,000.00	10,000.00	
347 30 00 07	Driving Range Fees	96,032.70	101,543.24	85,000.00	90,000.00	
347 30 00 08	Golf Cart Trail Fees	2,768.28	2,127.04	2,000.00	2,000.00	
347 30 00 10	School Driving Range Fees	1,471.96	1,103.97	1,100.00	1,100.00	
361 40 04 20	Interest - Checking	11.26	11.96	15.00	15.00	
362 00 00 00	Golf Club Rentals	2,056.94	1,959.60	2,000.00	2,000.00	
362 00 00 01	Pull Cart Fees	4,110.56	4,390.24	3,000.00	3,000.00	
362 00 00 02	Golf Cart Rental Fees	39,414.63	37,465.62	39,000.00	39,000.00	
362 00 00 03	Restaurant Lease	35,400.00	38,209.00	32,400.00	32,400.00	
367 00 00 00	Contributions,Donations Frm Nongovernmental Sources	-	1,000.00	-	-	
369 81 04 20	Cash Overages/Shortage	(370.98)	(900.42)	-	-	
369 91 00 01	Other Miscellaneous Revenue	703.87	575.86	500.00	500.00	
361 11 04 20	Investment Interest	178.85	293.56	100.00	100.00	
389 30 04 20	Gift Certificate Purchase	6,679.00	5,625.50	5,000.00	5,000.00	
389 30 04 21	Expense Reimbursement	5,653.85	5,215.69	5,000.00	5,000.00	
389 30 04 22	Promo Cards (punch Cards)	12,652.00	12,558.00	13,000.00	13,000.00	
389 30 04 23	Event Deposits-Prize Money	8,773.13	11,478.66	12,000.00	12,000.00	
389 30 04 24	Sales Tax	39,154.34	38,817.95	40,000.00	40,000.00	
389 30 04 25	Leasehold Excise Tax	4,930.56	4,519.68	5,000.00	5,000.00	
	Total	690,024.99	780,510.40	669,515.00	630,515.00	
576 61 10 08	Golf-Overtime	1,411.62	1,546.51	1,500.00	1,500.00	
576 61 10 13	Salaries & Wages-Golf	112,922.03	118,242.37	126,566.00	132,797.00	
576 61 20 01	Golf-Social Security & Medicare	5,169.30	5,573.54	5,802.00	6,553.00	
576 61 21 05	Golf-Retirement	13,161.05	14,289.49	14,931.00	17,086.00	
576 61 22 04	Golf-Medical/Life/LTD	23,667.59	24,629.06	25,580.00	18,557.00	
576 61 23 02	Golf-Labor & Industries	6,202.77	6,323.20	6,332.00	6,521.00	
576 61 28 09	HRA VEBA	800.00	800.00	800.00	3,000.00	
553 60 31 20	Weed Control Office & Operating Supplies	-	1,063.81	15,000.00	3,000.00	Projected amount for 2017. JC
576 61 31 00	Pro Shop-Office & Operating Supplies	17,382.53	18,492.98	20,000.00	20,000.00	
576 61 31 01	Publications	-	585.33	-	-	
576 61 31 02	Uniforms-shirts	1,715.62	1,542.90	1,800.00	1,800.00	
576 61 31 03	Maintenance-Office & Operating Supplies	18,851.49	16,689.30	20,000.00	20,000.00	
576 61 31 04	Facilities-Office & Operating Supplies	155.57	590.15	-	2,000.00	New line item in 2017 for more detailed tracking of supplies and light facility repairs and maintenance. Projected use for 2017. JC
576 61 32 00	Golf Course-Fuel Consumed	10,096.55	11,444.32	10,000.00	10,000.00	
576 61 34 01	Pro Shop Merchandise	40,769.44	46,987.90	38,000.00	46,000.00	Inc. due to special orders
576 65 31 01	Maintenance Of Golf Course	51,291.23	70,000.57	53,000.00	53,000.00	
576 61 41 00	Golf Pro Shop-Professional Services	7,731.51	8,115.46	10,000.00	10,000.00	
576 61 41 01	Professional Services-Bank Fees	12,249.81	14,357.66	13,000.00	13,000.00	
576 61 41 02	Unemployment Claims-Golf Course	1,750.95	-	2,000.00	2,000.00	
576 61 41 03	Facilities - Professional Services	-	-	-	1,500.00	New line item for 2017. Anticipated for small repairs and maintenance in 2018. JC
576 61 42 01	Golf Pro Shop-Telephone,Internet,Postage	2,526.86	3,095.37	3,000.00	3,000.00	
576 61 43 01	Golf Travel-Lodging,Meals,Mileage	2,157.72	2,794.95	2,500.00	2,500.00	

576 61 46 00	Golf-Insurance	9,713.11	12,452.25	12,000.00	12,000.00	
576 61 47 00	Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	33,883.42	33,750.07	30,000.00	30,000.00	
576 61 48 01	Golf-Outside Labor & Materials	24.57	298.72	1,000.00	1,000.00	
576 61 48 02	Facilities - Outside Labor & Materials	3,661.36	1,958.27	-	-	
576 61 49 01	Golf-Dues,Subscriptions,Mbrships	2,059.36	1,973.00	2,500.00	2,500.00	
576 65 41 00	Professional Services-Golf Greens	7,790.45	3,745.20	8,000.00	13,000.00	Increase due to combining Repairs & Maint.-Outside Labor & Materials into this line item. JC
576 65 48 00	Repairs & Maintenance-Outside Labor/materials	4,410.96	5,513.14	5,000.00	-	Zero. Eliminating line item, moved to Professional Services-Golf Greens. JC
589 30 04 20	Gift Certificate Redeemed	4,005.88	5,390.02	6,000.00	6,000.00	
589 30 04 22	Promo Cards Redeemed	10,265.05	12,307.95	12,000.00	12,000.00	
589 30 04 23	Events Redeemed-Prize Money	7,341.03	9,501.29	7,000.00	7,000.00	
589 30 04 21	Leasehold Excise Tax	4,930.76	4,519.68	5,000.00	5,000.00	
589 30 04 24	B&O/Use Tax	41,473.62	41,149.48	40,000.00	40,000.00	
594 76 63 03	Golf-Other Improvements	4,994.77	188.98	30,000.00	-	Waiting on Irrigation Estimate
594 76 64 00	Golf-Furniture,Computers&Equip	24,184.87	134,180.46	72,250.00	-	Zero. No equipment purchases for 2018 due to irrigation renovation. JC
594 76 64 02	Golf Carts - Furniture,Computers&Equip	-	35,376.37	11,600.00	-	No Budget
508 10 04 20	Golf Cash Drawer Reserved	-	-	400.00	400.00	
508 80 04 20	Unreserved Ending Cash/Investments	-	-	56,954.00	127,801.00	
Total		488,752.85	669,469.75	669,515.00	630,515.00	

**Unemployment Fund Resources
Internal Service Fund 501**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other					
Earnings	-	-	-	-	#DIV/0!
Miscellaneous					
Revenue	-	-	-	-	#DIV/0!
Other Financing					
Sources, Transfer-In	14,852	18,362	30,000	25,000	-17%
Unemployment Fund Total Resources	\$ 14,852	\$ 18,362	\$ 30,000	\$ 25,000	-17%

**Unemployment Fund Uses
Internal Service Fund 501**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Unemployment Claims	\$ 14,852	\$ 18,362	\$ 30,000	\$ 25,000	-17%
Fund Balance	-	-	-	-	#DIV/0!
Unemployment Fund Total Uses	\$ 14,852	\$ 18,362	\$ 30,000	\$ 25,000	-17%

Notes

**Medical Reimbursement (Bridge)
Internal Service Fund 502**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Interest & Other Earnings	-	-	-	5,000	#DIV/0!
Other Financing Sources, Transfer-In	-	-	-	150,000	#DIV/0!
Health Reimbursement (Bridge) Fund Total Resources	\$ -	\$ -	\$ -	\$ 155,000	#DIV/0!

**Medical Reimbursement (Bridge)
Internal Service Fund 502**

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Health Insurance Claims	\$ -	\$ -	\$ -	\$ 150,000	#DIV/0!
Fund Balance	-	-	-	5,000	#DIV/0!
Health Reimbursement (Bridge) Fund Total Uses	\$ -	\$ -	\$ -	\$ 155,000	#DIV/0!

Notes

2018 CITY OF LIBERTY LAKE CAPITAL IMPROVEMENT PLAN (CIP)

2016 - 2021 CFP PROJECT #	2018 - 2023 TIP PROJECT #	2018 CAPITAL IMPROVEMENT PLAN (CIP) - PLANNING, DESIGN, AND CONSTRUCTION OF CITY PROJECTS	ESTIMATED COST	ESTIMATED FUNDING SOURCE & APPROXIMATE %
10	N/A	TRAILHEAD GOLF COURSE DRIVING RANGE FENCE	TBD	100% GOLF
12	N/A	TRAILHEAD GOLF COURSE IRRIGATION SYSTEM RENOVATION	TBD	100% GOLF
20	N/A	LIBERTY LAKE FIELDS FACILITY (PARKING EXPANSION, MULTI-USE FIELDS - NORTH FIELD, ETC.)	\$ 680,000	General Fund
22	N/A	NATURE'S PLACE AT MEADOWWOOD - CITY ARBORETUM (PLANTINGS, IRRIGATION)	\$ 8,000	100% GENERAL FUND
23	N/A	PAVILLION PARK IRRIGATION & WATER SUPPLY IMPROVEMENTS	\$ 196,000	100% GENERAL FUND
24	N/A	PAVILLION PARK MISC. IMPROVEMENTS (SWINGS & TOT LOT, PLAYGROUND SHADES)	\$ 40,000	100% GENERAL FUND
27 & 17	N/A	RIVER DISTRICT COMMUNITY PARK - ORCHARD / FALLEN HEROES CIRCUIT COURSE - RIVER DISTRICT ORCHARD PARK (FD)	\$ 2,500,000	80% CITY / TIF/LIFT / 20% GRANT / DONATION - LAND DONATION
36	N/A	ROCKY HILL PARK MISC. IMPROVEMENTS (COMMUNITY GARDEN EXPANSION)	\$ 20,000	100% GENERAL FUND
40	4	APPLEWAY AVE. & MADSON RD. INTERSECTION IMPROVEMENTS	\$ 632,000	STREETS/ HARVARD RD. MITIGATION / GRANT
41	5	APPLEWAY AVE. & SIGNAL RD. INTERSECTION IMPROVEMENTS	\$ 632,000	STREETS/ HARVARD RD. MITIGATION / GRANT
52	2	STREET, PATHWAY, PEDESTRIAN SAFETY IMPROVEMENTS	\$ 40,000	100% STREETS
59	N/A	RIVER DISTRICT - MISSION AVE. IMPROVEMENTS (W. CITY LIMITS TO CORRIGAN RD - TRAIL)	TBD	TBD
63	3	STREET PRESERVATION (LL HEIGHTS)	\$ 300,000	100% STREETS
N/A	6	HARVARD BRIDGE	\$ 725,500	STREETS/ HARVARD RD. MITIGATION / GRANT
64	N/A	TRAIL REPAIRS & RESURFACING (MULTIPLE SECTIONS)	\$ 30,000	100% GENERAL FUND
78	N/A	UNDERGROUND UTILITY PROGRAM (LIBERTY LAKE RD., MOLTER RD., MISSION AVE.)	\$ 25,000	TBD
N/A	N/A	PUBLIC WORKS YARD (SHORT PLAT, PURCHASE, DESIGN, FENCE)	\$ 185,000	100% GENERAL FUND
TOTAL FOR 2018			\$ 5,828,500	

DRAFT 9/29/17

CITY OF LIBERTY LAKE
FEE & TAX SCHEDULE PROPOSED FOR 2018

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

2018 Proposed Recreation Program Fee Schedule

Program Name	Proposed 2018
British Soccer Camp (One Week Sports Camp)	
First Kicks - July (3-4 Years)	\$89.00
Full Day - July (7-18 Years)	\$200.00
Half Day AM - July (6-18 Years)	\$140.00
Half Day PM - July (6-18 Years)	\$140.00
Goal Keeper Program - July (8-18 Years)	\$140.00
Mini Soccer - July (4-6 Years)	\$102.00
First Kicks - August (3-4 Years)	\$89.00
Full Day - August (7-18 Years)	\$200.00
Half Day AM - August (6-18 Years)	\$140.00
Half Day PM - August (6-18 Years)	\$140.00
Mini Soccer - August (4-6 Years)	\$102.00
Skyhawks Summer Day Camp (Per Week)	\$145.00
Skyhawks Day Camp (Full Summer Rate)	\$1,150.00
Skyhawks Sports Camp	
Golf (3 Day)	\$99.00
Golf (5 Day)	\$125.00
Mini Hawk	\$125.00
Multi-Sport	\$149.00
Soccer (3 Day)	\$149.00
Soccer (2 Day)	\$99.00
Tennis	\$125.00
Lacrosse	\$125.00
Track & Field	\$149.00
Barefoot in the Park	
Vendor/ Display Booth for Business Outside of Liberty Lake	\$150.00
Vendor/ Display Booth for Business Within Liberty Lake	\$50.00
Vendor/ Display Booth for Non-Profit Organizations/ Charities/ Social Services	\$25.00
FACILITIES	
LIBERTY LAKE BALL FIELDS	
Non-Profit Organizations:	
Practice (Per Hour, Per Field)	\$5.00
Game Prep (Per Game, Lined/ Dragged)	\$10.00
Tournaments, Games, Camps, Clinics, Events (Per Hour, Per Field)	\$10.00
All Other Organizations and Private Groups:	
Practice (Per Hour, Per Field)	\$15.00
Game Prep (Per Game, Lined/ Dragged)	\$20.00
Tournaments, Games, Camps, Clinics, Events (Per Hour, Per Field)	\$20.00
Concession Fee (Per Day, LL Ballfields ONLY)	\$50.00
INDOOR FACILITIES	
Trailhead Banquet Room Non-Profit (Per Application, 20 Hour Limit)	\$25.00
Trailhead Banquet Room Regular Use, Monday-Thursday (Per Hour)	\$15.00
Trailhead Banquet Room Regular Use, Friday- Sunday & Holidays (Per Hour)	\$25.00
OUTDOOR FACILITIES	
Pavillion Park Picnic Shelter Regular Use, Monday-Thursday (Per Hour)	\$35.00
Pavillion Park Picnic Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$25.00
Pavillion Park Picnic Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00
Rocky Hill Park Picnic Shelter Regular Use, Monday-Thursday (Per Hour)	\$25.00
Rocky Hill Park Picnic Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	\$15.00
Rocky Hill Park Picnic Shelter Non-Profit (Per Application, 20 Hour Limit)	\$25.00
Event Attendance Over 200 (Pavillion, Rocky, Per Application)	\$250.00
Excess Water Usage (Pavillion, Rocky, Per Application)	\$50.00
OUTDOOR SPORTS FIELDS	
Pavillion Park Sports Fields (1-7) Non-Profit (Per Application, 20 Hour Limit)	\$25.00
Pavillion Park Sports Fields (1-7) Regular Use (Per Hour, Per Field)	\$10.00
Rocky Hill Sports Fields (1-3) Non-Profit (Per Application, 20 Hour Limit)	\$25.00
Rocky Hill Sports Fields (1-3) Regular Use (Per Hour, Per Field)	\$10.00
* Cost shown are approximate and will be finalized by contract.	

**CITY OF LIBERTY LAKE - DEBT SCHEDULE
AS OF 1-1-2018**

6.4 ACRES LAND BOND

Interest Rate 4.48%
Original Debt 1,750,000
Issue Year 6/10/05

Year	Principle	Interest	Total
2018	146,139.54	15,380.26	161,519.80
2019	152,789.80	8,730.00	161,519.80
2020	78,982.59	1,777.31	80,759.90
2021			-
2022			-
	<u>377,911.93</u>	<u>25,887.57</u>	<u>403,799.50</u>

LIFT
2017 - 2018 REVENUE

Account Description	Notes	2017 Activity	Notes	2018 Projected
Beginning Balances		\$ 6,676,745		\$ 5,644,745
TIF MATCHING FUNDS		\$ 500,000	2	625,000
Harvard Road Mitigation Fund		\$ -		
City of Liberty Lake - Contribution		\$ 500,000	1	375,000
Matching Funds State	3	\$ 1,000,000	3	1,000,000
				-
Total Lift Funds		\$ 8,676,745		\$ 7,644,745

LIFT
2017-2018 EXPENDITURES

Account Description	Notes	2017 Activity	Notes	2017-18 Projected
Orchard Park	4	\$ -		\$ 2,000,000
Indiana St. - Harvard to Courtyard	1	\$ -		\$ 1,474,000
Indiana St. - East of Harvard Rd		\$ 787,000	2	\$ -
Wellington St - East of Harvard Rd		\$ 1,175,000	2	\$ -
Sewer Lift Station & Force Main (W of Harvard)		\$ 1,070,000	2	\$ -
				\$ -
		\$ -		
Total Expenditures		<u>3,032,000</u>		<u>3,474,000</u>
ENDING BALANCE		\$ 5,644,745		\$ 4,170,745

Notes

1 City of Liberty Lake Project

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

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

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

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

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

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

2009	\$	48,990
2010	\$	82,114
2011	\$	169,898
2012	\$	263,041
2013	\$	411,836
2014	\$	449,926
2015	\$	570,066
2016	\$	650,000
2017	\$	675,000

Total	\$	3,320,872
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Other Future Projects that are addressed in Resolution #12-164B

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AND WHEREAS, Exhibit A has since been updated to be consistent with the adopted 2015 - 2021 City Capital Facilities Plan, as applicable;

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

Section 1: Approval of Public Improvements and Public Improvement Costs.

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

Section 2: Repealer.

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

Section 3: Ratification.

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

Section 4: Effective Date.

This Resolution shall be effective immediately upon its adoption.

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


Steve Peterson, Mayor

ATTEST:


City Clerk, Ann Swenson

APPROVED AS TO FORM:


City Attorney, Sean P. Boutz

Proposed Revisions – Resolution 12-164C, Exhibit A

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

A. Completed Projects:

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

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

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

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

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

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

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

2012-2034 LIFT REVENUE - FORCAST WITH FULL MATCH

Year	2016	2017	2018	2021	2022	2023	2034	Total
CITY PROP TAX LESS TIF	1,967,556	2,014,457	2,062,440	2,213,111	2,265,656	2,319,403	2,997,635	54,015,694
LIFT RECIEVES FROM CITY	152,481	158,580	164,923	185,516	192,937	200,654	308,898	4,783,510
LIFT FROM FIRE	145,897	151,003	156,288	173,280				1,473,781
LIFT FROM SPOKANE CO	181,340	187,687	194,256	215,375				1,709,642
TIF MATCH FOR LIFT	479,718	497,270	515,467	574,171	192,937	200,654	308,898	7,942,566
CRONK SEWER PROJECT								200,000
WATER/SEWER IOOPING FUND								144,000
CITY OF LIBERTY LAKE	100,000	100,000	100,000	100,000	100,000	100,000	100,000	3,213,213
HARVARD RD MITIGATION FUND	30,000	30,000	30,000	30,000	30,000	30,000	30,000	615,000
Sales Tax Increment - City	390,282	372,730	354,533	295,829	677,063	669,346	561,102	10,885,222
State Match	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	23,000,002
TOTAL LOCAL AND STATE	1,999,999	2,000,000	2,000,000	2,000,000	1,999,999	2,000,000	2,000,000	46,000,003
\$\$ Not Matched from State	0	(0)	(0)	(0)	0	(0)	0	(2)

NOTES:

#1. Schedule shows 2012 thru 2034. This schedule assumes that the City would continue to its property tax to the RDA after it expires in 2021.

The schedule also assumes that the City will calculate the Sales Tax Increment and use those dollars to match the LIFT. Also include would be the additional dollars needed to make the full lift. This is found under the City of Liberty Lake line item.

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

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

#4. Harvard Rd Mitigation Fund dollars are fees received for the Interchange. Based upon 100 Single Family permits per year.

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

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

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