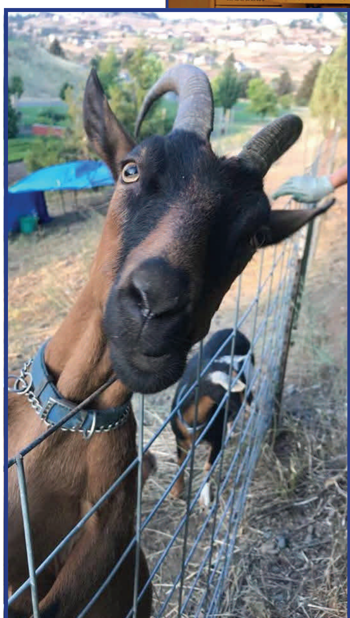
The City of Liberty Lake



FISCAL YEAR 2019 BUDGET

Presented by

Mayor Steve Peterson

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APPENDIX

City of Liberty Lake

Elected Officials

Steve Peterson	Mayor
Shane Brickner	Mayor Pro Tem
Cristella Kaminskas	Council Member
Dan Dunne	Council Member
Odin Langford	Council Member
Robert Moore	Council Member
Hugh Severs	Council Member
Mike Kennedy	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
Office of the Mayor

October 16, 2018

City Council and Residents of Liberty Lake:

Building nexus to our strategic plan is the focus of my proposed City of Liberty Lake's 2019 budget.

Working together and for the citizens of Liberty Lake over the last seven 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, trails, parks and open space while planning for and addressing the transportation needs of our growing community.

Recapping our 2018 accomplishments:

- Our local economy was strong and revenues tracked ahead of projections.
- Our strong volume of building permits continued at a fast pace.
- Our expenditures and service delivery models were scrutinized for improved efficiency, long term savings from infrastructure investments resulting in better use of our resources and our ability to respond to the service needs of our growing community.
- Long term debt is currently at $242,280 from the 6.4 Acres at our Town Square Site. This note is scheduled to be paid off in 2020.
- We have continued the momentum on transportation improvements. Working with the State Legislature and Washington State Department of Transportation, we've moved the widening of Harvard Road Bridge and an extended west bound merge lane onto I-90 forward into design. In addition, we are working to move a new Henry Road overpass to design and are pursuing funding for construction of all 3 projects.
- Snow removal by our new street department has provided us the ability to respond safely and efficiently to winter service needs. Another benefit from our streets department is our ability to make repairs and respond more timely to service needs in our Community.
- Our electronic community messaging sign is a true hit with our community and service organizations. We will be partnering with CVSD at Selkirk middle school to bring Community messages to the north side of Liberty Lake.
- Library programs and services are in high demand these days! We continue to listen and respond to our community's needs for library services by building partnerships with other library organizations and empowering our staff's dedication to collaboration with the community on priorities. We are welcoming our new Library Director, Jocelyn Redel, as we bid farewell to Pamela Mogen who has chosen to retire after 16 years of service to Liberty Lake.
- Our partnership with Central Valley School District grows with the inclusion of the new Selkirk Middle School by forging agreements for shared community services with all their facilities.
- The planning commission of dedicated citizens continues to review of our development regulations to position us to meet our growing needs in the future.

- We have established the Parks & Arts Commission to guide our investment in beautification in the future.
- After much planning, Orchard Park is well underway and will be online in 2019
- Finally, we are excited to have completed our strategic planning document to create a framework of our priorities, our investments and our service that alignment with our vision, mission and values.

Our commitment of a safe, clean and green community with excellent facilities, service and infrastructure continues in this 2019 budget. The following is a recap of current and future services areas that are being worked on:

Police Department:

Public Safety remains the highest priority for the City. The 2019 budget includes an additional police officer that will bring the total number of Law Enforcement Officers to 13.

Growth and Development:
Lisa Key has joined the City as our Director of Planning and Engineering. She has helped us update our land quality analysis and has made significant efficiency improvements in our processes. Based on current land use designation, we know that Liberty Lake has the capacity to become a City with a population of 18,470. The pace of development is driven by the market, but we do 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 view for land use policies, funding services, business outreach and retention.

Our Comprehensive Plan and Design Regulations (2015 to 2037) are current.

Transportation:
To support the needs of a growing city, it is imperative that **today** we take a long term view of our transportation needs for **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 that 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 Henty Road Interchange which provides redundancy in connecting our city and connecting the two via slip roads that enhance safety. We are doing a comprehensive corridor study on Country Vista in conjunction with CVSD as growth accelerates on the west end around Country Vista's new High School.

Street Maintenance:
Streets, like all our public improvements, require on-going maintenance and care. This includes ice and snow removal, striping, replacing signs, drainage structures and minor road repairs. It is important that we fund these services of on a continual basis with dedicated funds from utility tax, fuel tax, storm water fees, and aquifer protection fees. We also want to maximize contribution from Local and State funding

agencies. With this in mind, we have two pending applications for 2018 and will be pursuing numerous other applications in 2019.

Neighborhood street repairs are important. In 2018, we completed "The Heights" neighborhood overlay and in 2019 we plan to design and seek outside funding sources for additional overlays that include the Glenbrook neighborhood north of I-90, Mission, Homestead, Maxwell and Sinto.

Citizen Engagement and Message Board
The community message sign to improve communication and engaging our community with event information has been successful. Keeping our community informed with easy access to information and City services is a priority in 2019. 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.

Trailhead and Pavillion Park

Trailhead - The irrigation system renovation at Trailhead Golf Course is well under way and is successfully nearing completion. This project replaced our 40+ year old irrigation system. In 2019, we will renovate the original Well Pump System to complete this project.

Pavillion Park – In 2018, we installed a new irrigation pump at Meadowwood Golf Course dedicated to Pavillion Park. This project alleviated the watering schedule conflicts and pressure problems that we experienced over many years. In 2019, we are planning to replace the irrigation system and upgrade it with more efficient fixtures that will yield long term savings.

When complete, our Community will benefit from improved efficiency, less down time and fewer resources dedicated to costly repairs.

Creation of a Parks and Arts Commission
Similar to the Planning Commission, this Commission is 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. A funding allocation for the Parks and Arts Commission is included in the 2019 budget.

In 2019, we expect Orchard Park in the River District to be completely built out and the North Sports field by Liberty Creek Elementary School will be transferred back to CVSD as a playground for our K-2 kids.

Operations and Maintenance Department
Our City continues to grow at an impressive rate. More families and businesses are choosing to locate to our wonderful City. As the City grows, so does our need for City services and how we provide those services, need to be evaluated. The growth has affected the City organization chart which is found on page 29.

Services provided by this department include day to day operations in Parks, Facilities, Fleet, Streets, Events and Programs. 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 2019, we plan to improve service and invest in long term savings by delivering these services with internal resources. This includes a Public Works Yard for large equipment and materials to care for city streets.

<u>In summary:</u>
The 2019 budget has *conservative revenue* projections and *disciplined expenditures*. Highlights included within are:

- 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
    - Establishing a Public Works Yard
- Pedestrian Safety
    - Crossing and speed control signs at Country Vista, Appleway, and Harvard/ Mission
- Irrigation Improvements and Upgrades to all of our systems.
- Transportation Improvements
    - Widening Harvard Rd Bridge
    - Mission and Homestead overlays
- Improved Citizen Engagement
- Compensation and the City benefit package

The 2019 budget revenue is forecast with the inclusion of waste management contract dollars, a 1% growth in our property tax levy, valuation growth of our community, a corresponding increase in utility tax funds that are targeted at our road infrastructure and new grant funding for capital projects. Our government is proactive in assuring we are sustainable now and into the future as we see our costs 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, Lisa Key, Chief Brian Asmus, Jocelyn Redel, 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 known as "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

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

LIBERTY LAKE

Our HOME, Our COMMUNITY

We are a thriving and welcoming community known for our outstanding volunteers, schools, and businesses. We are proud of our abundant parks, trails, summer events, and farmers market. And we are most proud of what makes Liberty Lake truly shine – our people.

Our COMMUNITY VISION

Liberty Lake is a safe, family-friendly and engaged community. We are known for our great civic pride, quality recreational and educational opportunities, and abundant trails and green space. Our business environment supports a diverse, sustainable, and financially secure economic base.

Our MISSION

- Serving with Integrity
- Partnering with Residents & Businesses
- Preserving Quality of Life, Economic Vitality & Sense of Community

Our VALUES

- INTEGRITY
- PARTNERSHIP
- CIVIC PRIDE
- COMMUNITY INVESTMENT
- FAMILY-CENTERED ACTIVITIES
- QUALITY OF LIFE
- FINANCIAL SUSTAINABILITY
- ENVIRONMENTAL SUSTAINABILITY

VIBRANT ECONOMY & BUSINESS ENVIRONMENT

SAFE , ACTIVE & ENGAGED COMMUNITY

SUSTAINABLE RESOURCES

QUALITY FACILITIES & INFRASTRUCTURE

Our INVITATION

The City of Liberty Lake has a strong mayor-council form of government. As citizens of Liberty Lake, you are encouraged to be active in our proceedings, and attend our bimonthly City Council meetings on every first and third Tuesday at 7PM at City Hall.

For more information, we welcome you to call our Administrative Services at (509)755-6700, Monday-Friday from 8AM-5PM.

The City of Liberty Lake

Est. 2001

PLEASE VISIT OUR WEBSITE AT: LIBERTYLAKEWA.GOV

VIBRANT ECONOMY & BUSINESS ENVIRONMENT

GOALS:
- Thriving businesses
- Investment in community
- Positive partnerships
- Diverse economic base
- Sustainable revenue stream

SAFE, ACTIVE & ENGAGED COMMUNITY

GOALS:
- Progressive community engagement & information exchange
- Lifelong activities & educational opportunities
- Proactive policing & public safety
- Connected & vibrant community
- Equitable services

Our LIBERTY LAKE

16% DEDICATED OPEN SPACE

10 GOATS

35 MILES OF TRAILS

56% BUILT TO CAPACITY

400 GOLF CARTS

43 PAVILION EVENTS ANNUALLY

BASED ON OUR CURRENT GROWTH RATES, THE CITY IS FORECASTED TO BE FULLY BUILT OUT BY THE YEAR 2042

SUSTAINABLE RESOURCES

GOALS:
- Diversified revenue stream
- Fiscally prudent financial policies
- Strategic asset management
- Investment in employees
- Focus on core services first:
  - Public health
  - Safety
  - Welfare
  - Community priorities

QUALITY FACILITIES & INFRASTRUCTURE

GOALS:
- High quality city facilities that meet the needs of our growing community
- Efficient & effective operations & maintenance
- Financially sound capital investment for:
  - Trails, parks & open space
  - Multi-modal transportation network
  - Equipment
  - Bridging I-90

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 Parks, Art and Recreation Commission: reviews and makes recommendations concerning recreation program offerings of the City; oversees the City's art decisions and any future comprehensive arts program; provides recommendations regarding the acquisition and development of park areas; serves as the City Forestry Board and oversee the Urban Forestry Program; reviews and makes recommendations regarding the implementation of the City Parks, Recreation and Open Space Plan; reviews art, recreation and park related proposals; acts as an advisory board for the Tree City, USA and Bicycle Communities Programs; completes regular reviews of fees and charges for services; explores ways and methods of obtaining private, local, state and federal funds for special projects in the City's parks, trails and open space; advocates for healthy and active life styles and promotes the quality of life that is provided through the City's parks, trails and open space. The Liberty Lake Parks, Art and Recreation Commission is comprised of eight (8) members who are appointed by the Mayor and approved by the City Council. They do not receive compensation for their services. Positions 1, 3, 5 and 7 shall serve two year terms and Positions 2, 4, and 6 shall serve three year terms. Positions will be held for a student member who is/are residents of the City of Liberty Lake for a term of one year

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 Planning Commission:

Full Time Members - Voting

Stan Jochim (Community Resident) **- Commission Chair (2018/2019)**
Term Expiration: 12/31/2018

Gary Green (City Resident) **- Commission Vice-Chair (2018/2019)**
Term Expiration: 12/31/2018

Jesse Fox (City Resident)
Term Expiration: 12/31/2020

Richard Siler (City Resident)
Term Expiration: 12/31/2020

Charles Matthews (City Resident)
Term Expiration: 12/31/2020

Jared Von Tobel (City Resident)
Term Expiration: 12/31/2018

Phil Folyer (City Resident)
Term Expiration: 12/31/2021

Adjunct Member(s) - Non Voting

Jamie Baird (City Resident) #1
Term Expiration: 12/31/2020

Tom Sahlberg (City Resident) #2
Term Expiration: 12/31/2020

Liberty Lake Library Board of Trustees:

Carol Johns
Term Expiration: 2020

Lu Embry
Term Expiration: 2022

Tricia Morgan
Term Expiration: 2019

Mindy Howe
Term Expiration: 2021

Pat Lutzenberger
Term Expiration: 2018

Liberty Lake Lodging Tax Advisory Committee:

Mayor Steve Peterson
City of Liberty Lake (2019)

Jason Fierst
Quality Inn (2019)

Shannon Deonier
Liberty Lake Community Theatre (2019)

Fawna Bodi
Best Western (2019)

David Himebaugh
Spokane Valley HUB (2019)

City of Liberty Lake Parks and Art Commission:

Full Time Members - Voting

Bridgette Harris (Orchard Park)
Term Expiration: 12/31/2019

Tom Sahlberg (Orchard Park)
Term Expiration: 12/31/2020

David Himebaugh (Pavillion Park)
Term Expiration: 12/31/2019

Tom Stanley (Pavililon Park)
Term Expiration: 12/31/2020

Laura Frank (Rocky Hill Park)
Term Expiration: 12/31/2019

Tom Chamberlain (Rocky Hill Park)
Term Expiration: 12/31/2020

Laina Schutz (At Large)
Term Expiration: 12/31/2019

Adjunct Member(s)

Bob Schneidmiller (Community Wide)
Term Expiration: 12/31/2019

Anita Eylar (Community Wide)
Term Expiration: 12/31/2019

Student Member(s)

Caleb Betts (Community Wide)
Term Expiration: 12/31/2019

Katelyn Hansen (Community Wide)
Term Expiration: 12/31/2019

Natalie Alva (Community Wide)
Term Expiration: 12/31/2019

Liberty Lake Youth Commission:

Chloe Bryntesen - **Chairman**
Term Expiration: 9/1/2019

Natalie Alva - **Vice Chairman**
Term Expiration: 9/1/2019

Savannah Pratt - **Secretary**
Term Expiration: 9/1/2019

Maci Young - Member
Term Expiration: 9/1/2019

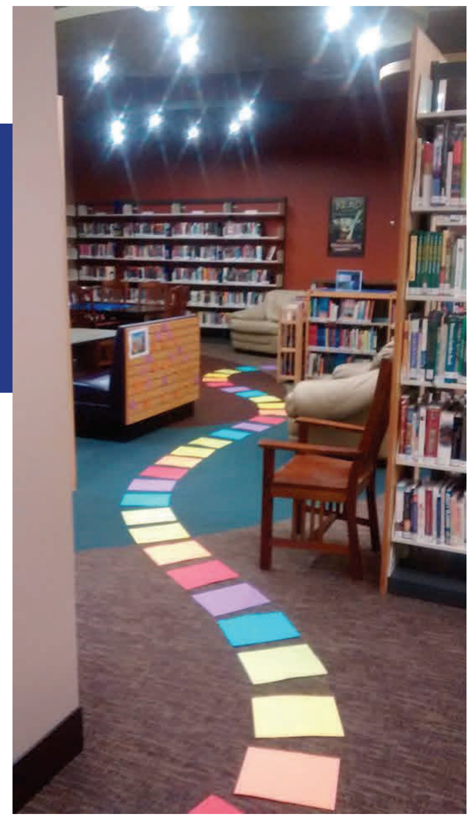
Cooper Young - Member
Term Expiration: 9/1/2019

Sara Pecha - Member
Term Expiration: 9/1/2019

Garrett Packebash - Member
Term Expiration: 9/1/2019

Thomas Dunn - Member
Term Expiration: 9/1/2019

2019 BUDGET GUIDE



The City of Liberty Lake

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 availablity 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 implementaiton 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 2019, the City will use twenty-five (25) separate funds. Each fund has a specific role and responsibilty. 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, accountabily 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, Parks & Arts, 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 February 20, 2018. 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 Mayor, City Council, and City Staff of Liberty Lake are 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, 2019 THROUGH DECEMBER 31, 2019, 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, 2019 and ending December 31, 2019.

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 5, 2018 and October 19, 2018 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 2019 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 2019 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 $17,304,703 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 2019 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 2019 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 _______________, 2018.

____
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
2019 Budget Summary By Fund

FUND	Page #(s)	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	P. 37	$ 3,457,390	$ 7,429,099	$ 7,643,518	$ 3,232,971
Street Fund (Fund 110)	P. 75	252,940	1,055,941	1,092,923	215,958
Parks & Arts Fund	P. 83	-	144,250	144,250	-
Tourism Promotion Fund	P. 84	2,000	62,200	62,000	2,200
Tourism Promotion Capital Fund	P. 85	104,000	36,000	-	140,000
Tourism Promotion Area (TPA)	P. 86	-	60,100	60,100	-
Restricted Reserve	P. 86	1,248,156	9,000	-	1,257,156
City Land LTGO Bond Fund	P. 88	-	161,521	161,521	-
REET 1 Capital Projects Fund	P. 89	200,000	2,166,000	1,807,000	559,000
REET 2 Capital Projects Fund	P. 91	200,000	1,605,000	1,509,000	296,000
Street Capital Projects Fund	P. 93	370,000	786,000	600,000	556,000
Orchard Park Capital Fund	P. 95	12,062	999,448	1,011,510	-
Harvard Road Bridge Widening Fund	P. 97	980,000	5,000	980,000	5,000
Harvard Road Mitigation Fund	P. 98	461,462	769,440	850,550	380,352
Library Capital Fund	P. 100	107,690	17,798	70,000	55,488
Municipal Facilities Fund Master Plan	P. 101	355,420	4,500	100,000	259,920
Police Capital Fund	P. 102	58,557	900	25,000	34,457
Community Messaging Fund	P. 103	88,219	1,000	10,000	79,219
Underground Utility Fund	P. 104	75,979	26,000	-	101,979
Building Contigency Fund	P. 105	133,417	2,000	125,000	10,417
Stormwater Utility Fund	P. 106	107,457	67,500	141,821	33,136
Aquifer Protection Fund	P. 108	194,442	49,500	95,164	148,778
Golf Operations Fund	P. 110	202,850	549,915	615,346	137,419
Unemployment Fund	P. 117	-	25,000	25,000	-
Health Reimbursement (Bridge) Fund	P. 118	165,575	31,500	175,000	22,075
		$ 8,777,616	**$ 16,064,612**	**$ 17,304,703**	**$ 7,527,525**

CITY OF LIBERTY LAKE
PROPOSED SALARY SCHEDULE FOR 2019

Total Full Time Employees = 44 JOB TITLE	Full Time (FT) Part Time (PT)	# of Employees	2017 ADOPTED	2018 ADOPTED	2019 PROPOSED CHANGES	Notes:
Section 2. EXECUTIVE						
City Administrator	FT	1	$117,647 - $132,490	$118,823 - $133,814	$119,963 - $134,855	
Section 3. ADMIN & FINANCE						
Finance Director	FT	1	$86,190 - $97,063	$87,051 - $98,034	$88,092 - $99,075	
City Treasurer	FT	1	$53,809 - $60,611	$54,350 - $61,193	$55,390 - $62,234	
City Clerk	FT	1	$53,809 - $60,611	$54,350 - $61,193	$55,390 - $62,234	
Office Assistant	FT	1	$36,462 - $41,059	$36,837 - $41,475	$37,877 - $42,516	
Golf Professional	FT	1	$52,766 - $59,423	$53,294- $60,018	$54,334 - $61,058	
Section 4. POLICE						
Chief of Police	FT	1	$89,078 - $100,317	$94,000 - $105,859	$95,040 - $106,900	
Police Records Clerk	FT	1	$39,915 - $44,949	$43,222 - $48,672	$44,262 - $49,712	
Police Officer	FT	9	$51,624 - $73,267	$52,656 - $74,732	$53,688 - $76,220	Per Contract - New FTE in 2019
Police Sergeant	FT	2	$76,939 - $83,290	$78,461 - $84,931	$80,030 - $86,638	Per Contract
Police Detective	FT	1	$76594-$86249	$78,126 - $87,974	$78,126 - $89,727	Per Contract
Section 5. MAINTENANCE AND OPERATIONS						
Operation & Maintenance Director	FT	1	$65,852 - $74,160	$86,190 - $97,064	$88,092 - $99,075	
Streets Section Lead / Parks Section Lead	FT	3	$47,840 - $53,893	$48,318 - $54,371	$49,358 - $55,412	
Office Assistant	FT	1	$36,462 - $41,059	$37,107 - $41,787	$38,147 - $42,828	
Park/Streets/Facilities Maintenance Full T	FT	9	$31,990 - $36,025	$32,302 - $36,379	$33,342 - $37,420	Adding 3 FTE for 2019
Equipment Maint Tech	FT	1	$45,427 - $51,147	$45,885 - $51,688	$46,925 - $52,728	
Park/Golf Maintenance Seasonal	PT	NA	$11.00 - $12.38 per	$11.50 - $12.94 per hou	$12.00 - $13.50 per hou	PER Minimum wage
Park/Golf Maintenance - Foreman Seasoı	PT	NA	$15.38 - $17.32 per	$15.38 - $17.32 per hou	$16.03 - $17.99 per hour	
Section 6. PLANNING & BUILDING SERVICES						
Building Inspector	FT	1	$47,715 - $53,768	$55,161 - $62,108	$56,201 - $63,149	
Chief Building Inspector	FT	1	$59,446 - $66,934	$60,049 - $67,641	$61,089 - $68,682	
Director of Planning & Engineering	FT	1		$94,000 - $105,859	$95,040 - $106,900	
Civil Engineer/Project Manager	FT	1	$79,434 - $89,456	$80,228 - $90,350	$79,040 - $88,881	
Planning and Engineering Associate	FT	1			$48,006 - $54,060	New Duties to provide Technical Support
Permit Technician	FT	0	$36,109 - $40,664	$43,222 - $48,672	$43,222 - $48,672	No Position in 2019 Budget
Office Assistant	FT	1		$37,107 - $41,787	$38,147 - $42,828	
Code Enforcement	PT	1	$22.94 - $25.85 per	$22.94 - $25.85 per hou	$25.00 per hour	
Section 7. LIBRARY						
Director of Library Services	FT	1	$65,852 - $74,160	$66,510 - $74,902	$67,550 - $75,942	
Librarian	FT	1	$41,456 - $46,675	$41,870 - $47,154	$42,910 - $48,194	
Library Clerk	PT	6	$12.32 - $13.88	$12.44 - $14.00	$12.44 - $14.01	
Library Technician I	PT	2	$13.63 - $15.35	$13.77 - $15.51	$14.27 - $16.01	
Library Associate	FT	1	$35,006 - $39,416	$35,360 - $39,832	$36,400 - $40,872	
Library Associate	PT	4	$16.83 - $18.95 per	$17.00 - $19.15 per hou	$20.63 - $23.17 per hour	

NOTES:

#1. 2019 Budget includes increase of .50 an hour for Full Time and Part Time Employees

#2. Seasonal Employees receive a .50 an hour increase per state law

2018 Employee Count: 39 FTE & 38 PT & SEASONAL

2019 Employee Count: 44 FTE & 43 PT & SEASONAL

City of Liberty Lake Citizens

Mayor
Steve Peterson

City Council

Boards and Commissions

- Planning
- Lodging Tax Advisory
- Parks and Art
- Library Trustees
- Civil Service
- Youth Commission
- Salary

City Administrator
Katy Allen

City Attorney
Sean Boutz

Finance
RJ Stevenson

- City Clerk
- City Treasurer
- Administration
- Golf - Pro Shop
- Budget
- Payroll
- Human Resources
- Risk Management

FTE = 5

Municipal Library
Jocelyn Redel

- Administration
- Adult Services
- Youth Services
- Reference and Research
- Technical Services

FTE = 3 PT = 6

Police
Chief Brian Asmus

- Administration
- Investigations
- Patrol
- Community Policing

FTE = 14

Planning/Engineering
Lisa Key

- Planning
- Building
- Permits
- Code Enforcement
- GMA Compliance
- Capital Facili-ties

FTE= 6 PT = 2

Operations/ Maintenance
Jennifer Camp

- Parks
- Golf - Operations
- Streets
- Facilities
- Fleet
- Horticulture
- Administration
- Baseball/Schools

FTE= 15 PT = 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, 2019 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 2019 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 10,390;

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 2019 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2019 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. 2019 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 2018 amount of $24,026.02 which is 1% for the year commencing January 1, 2019, 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 2019 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 20th day of November, 2018

____
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

		2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
001	**General Fund**				
310	Taxes	$ 5,369,663	$ 5,742,933	$ 5,738,360	$ 5,784,500
320	Licenses & Permits	1,031,969	895,003	601,500	663,000
330	Intergovernmental	195,008	213,527	654,936	636,299
340	Charges for Services	188,438	251,714	135,800	140,800
350	Fines and Forfeitures	45,328	50,578	46,150	51,500
360	Miscellaneous Revenue	44,200	62,904	46,700	71,500
380	Non-Revenue	61,280	77,419	48,300	81,500
390	Operational Transfers	5,018	3,246	-	-
	Total of General Fund	$ 6,940,905	$ 7,297,325	$ 7,271,746	$ 7,429,099

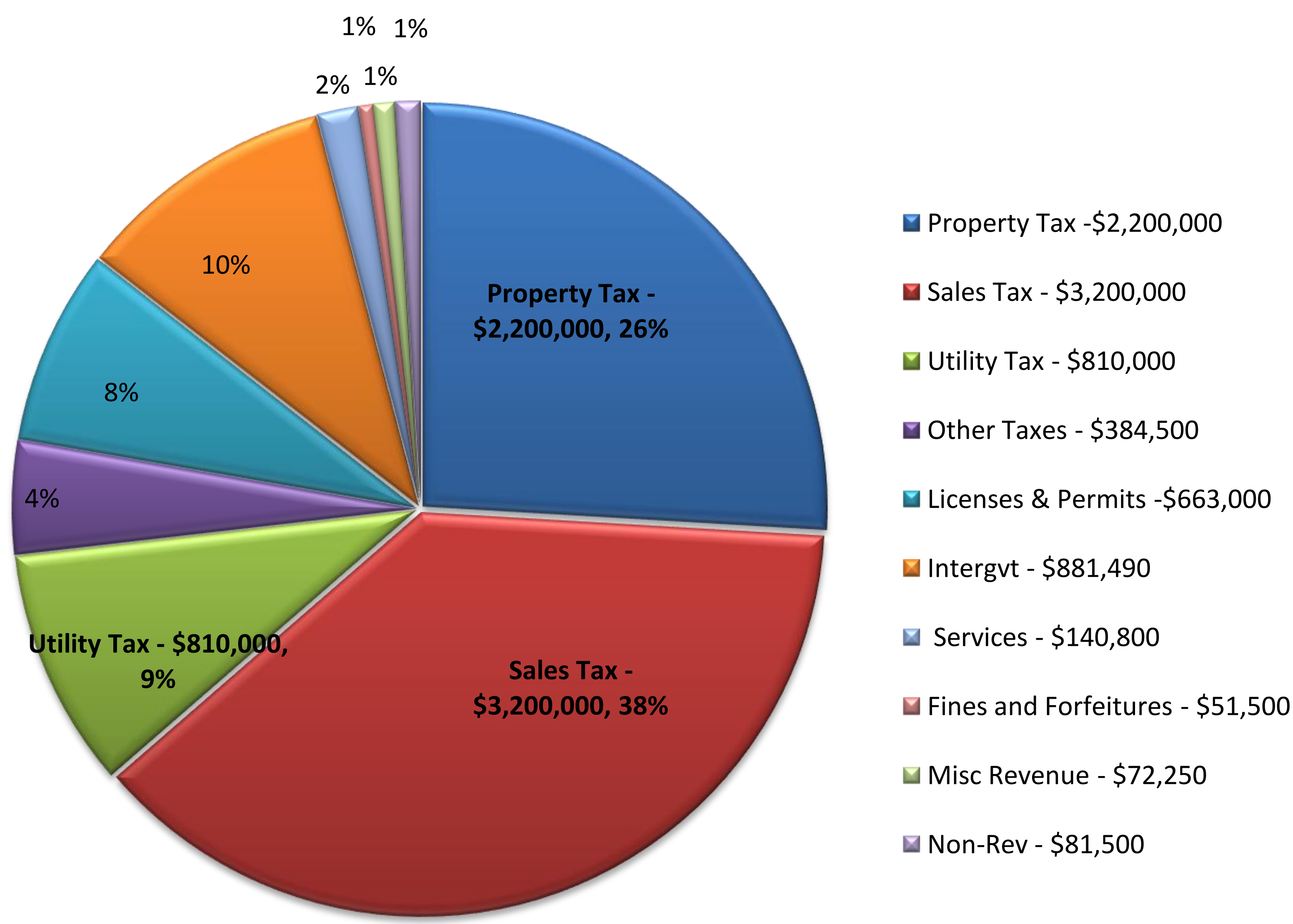
		2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
	All Other Funds				
110	Street Operations Fund	$ 1,103,002	$ 1,487,886	$ 1,464,953	$ 1,055,941
111	Parks & Arts Fund	$ -	$ -	$ -	$ 144,250
115	Tourism Promotion Fund	61,166	58,377	62,420	62,200
116	Tourism Promotion Capital Fund	28,827	38,103	35,750	36,000
117	Tourism Promotion Area (TPA)	74,634	63,577	65,110	60,100
120	Restricted Reserve	2,152	8,990	5,000	9,000
214	City Land LTGO Bond Fund	161,520	161,512	161,521	161,521
310	Capital Projects Fund	330,346	434,233	1,705,000	2,166,000
311	Special Capital Projects Fund	331,208	435,416	1,705,000	1,605,000
312	Street Capital Projects Fund	1,052,651	1,785,224	1,228,000	786,000
314	Orchard Park Capital Fund	-	144,751	3,580,241	999,448
318	Harvard Road Bridge Widening Fund	-	-	980,000	5,000
320	Harvard Road Mitigation Fund	207,755	291,755	202,000	769,440
330	Library Capital Fund	30,280	15,874	16,531	17,798
331	Municipal Facilities Fund Master Plan	-	351,282	3,000	4,500
334	Police Capital Fund	36	50,075	100	900
335	Community Messaging Fund	100,000	766	40,100	1,000
336	Underground Utility Fund	25,021	25,242	25,250	26,000
337	Building Contigency Fund	86,000	45,861	1,000	2,000
410	Stormwater Utility Fund	64,883	68,133	66,500	67,500
411	Aquifer Protection Fund	37,593	48,384	46,000	49,500
420	Golf Operations Fund	579,238	541,967	530,115	549,915
501	Unemployment Fund	18,362	9,769	25,000	25,000
502	Health Reimbursement (Bridge) Fund	-	-	180,000	31,500
	Total Revenues for All Other Funds	$ 4,294,676	$ 6,067,178	$ 12,128,591	$ 8,635,513
	GRAND TOTAL FOR ALL FUNDS	**$ 11,235,580**	**$ 13,364,502**	**$ 19,400,337**	**$ 16,064,612**

City of Liberty Lake
Budget Summary by Expenditures

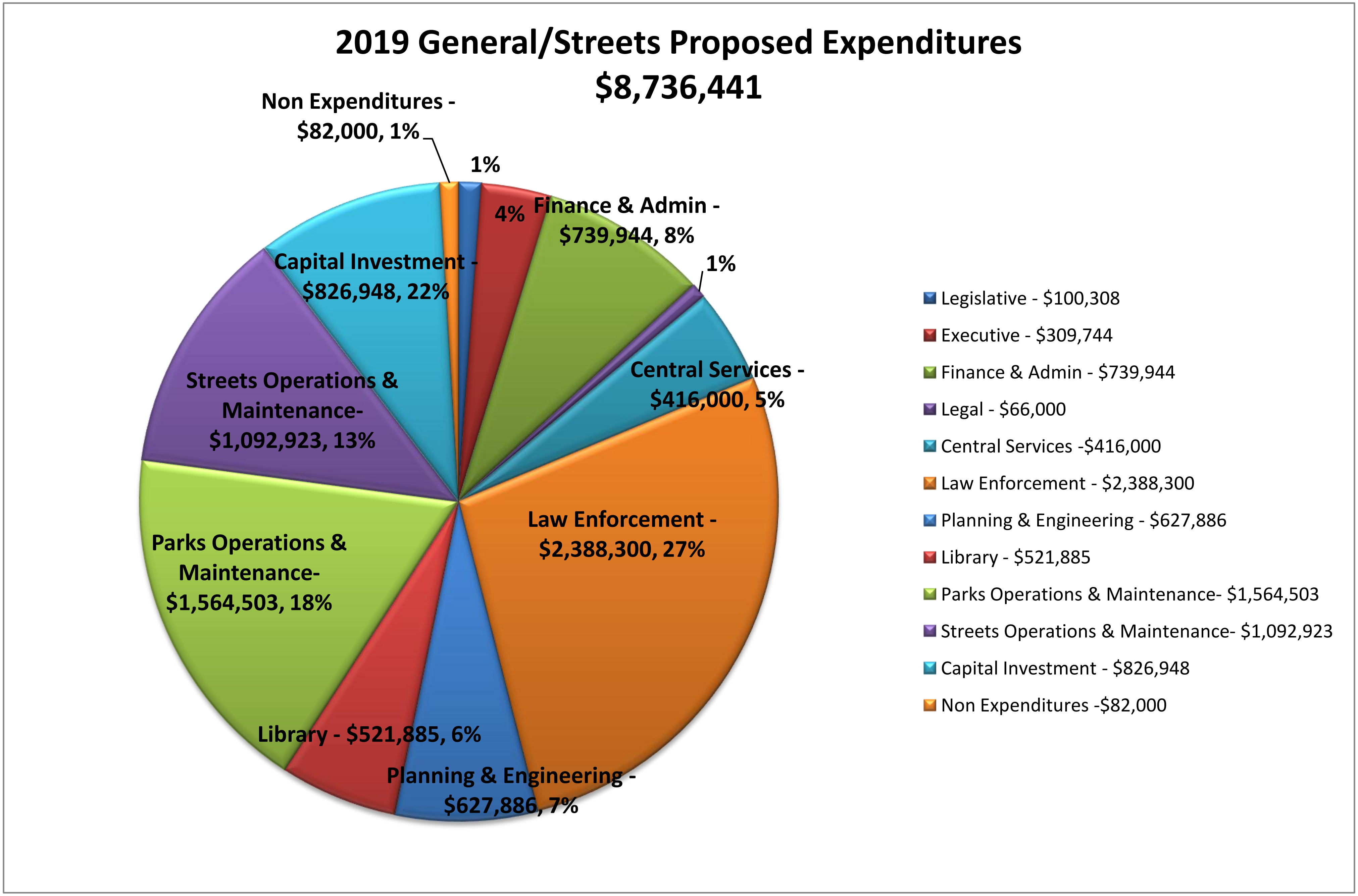
		2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
001	**General Fund**				
511	Legislative	$ 63,060	$ 76,041	$ 92,317	$ 100,308
513	Executive	242,031	260,563	284,185	309,744
514	Finance	813,380	697,692	671,308	739,944
515	Legal	66,000	66,000	66,000	66,000
519	Central Services	966,713	1,681,091	1,079,830	416,000
521	Law Enforcement	1,910,272	2,049,023	2,214,780	2,388,300
558	Planning & Engineering	451,238	432,031	521,440	627,886
572	Library	431,942	467,855	505,329	521,885
576	Operations & Maintenance	1,375,979	1,170,060	3,847,346	2,391,451
580	Non Expenditures	57,357	69,763	50,300	82,000
	Total of General Fund	$ 6,377,972	$ 6,970,118	$ 9,332,835	$ 7,643,518

		2016 Actual	2017 Actual	2018 Adopted	2019 Proposed
	All Other Funds				
110	Street Operations Fund	$ 1,169,713	$ 1,439,795	$ 1,606,716	$ 1,092,923
111	Parks & Arts Fund	$ -	$ -	$ -	$ 144,250
115	Tourism Promotion Fund	65,000	60,377	63,500	62,000
116	Tourism Promotion Capital Fund	-	-	-	-
117	Tourism Promotion Area (TPA)	85,030	65,045	65,110	60,100
120	Restricted Reserve	-	-	-	-
214	City Land LTGO Bond Fund	161,520	161,512	161,521	161,521
310	Capital Projects Fund	52,794	-	1,550,000	1,807,000
311	Special Capital Projects Fund	-	144,696	1,550,000	1,509,000
312	Street Capital Projects Fund	911,192	2,216,717	1,440,550	600,000
314	Orchard Park Capital Fund	-	140,455	3,592,303	1,011,510
318	Harvard Road Bridge Widening Fund	-	-	980,000	980,000
320	Harvard Road Mitigation Fund	168,802	227,654	112,000	850,550
330	Library Capital Fund	-	-	4,180	70,000
331	Municipal Facilities Fund Master Plan	-	-	100,000	100,000
334	Police Capital Fund	-	-	57,100	25,000
335	Community Messaging Fund	-	50,316	89,000	10,000
336	Underground Utility Fund	-	-	-	-
337	Building Contigency Fund	-	-	125,000	125,000
410	Stormwater Utility Fund	89,037	108,383	165,102	141,821
411	Aquifer Protection Fund	30,000	30,000	57,698	95,164
420	Golf Operations Fund	669,470	568,466	502,314	615,346
501	Unemployment Fund	18,362	9,769	25,000	25,000
502	Health Reimbursement (Bridge) Fund	-	-	175,000	175,000
	Total Expenditures for All Other Funds	$ 3,420,919	$ 5,223,185	$ 12,422,094	$ 9,661,185
	GRAND TOTAL FOR ALL FUNDS	**$ 9,798,890**	**$ 12,193,304**	**$ 21,754,929**	**$ 17,304,703**

2019 Proposed Operating Revenue
$8,485,040

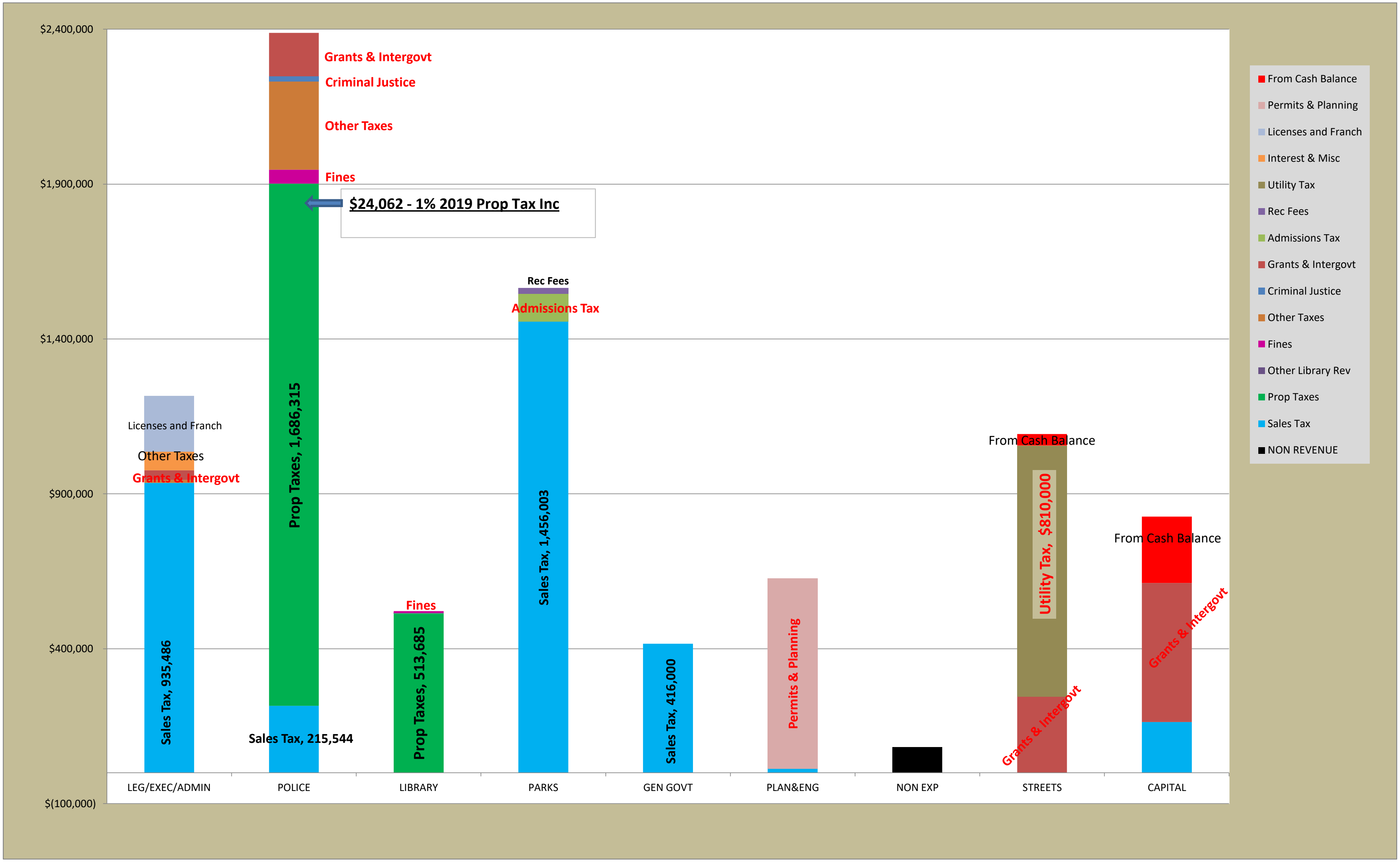


General Fund and Streets Operations Only


2019 General/Streets Proposed Expenditures
$8,736,441
Non Expenditures - $82,000, 1%
1%
4%
Finance & Admin - $739,944, 8%
1%
Capital Investment - $826,948, 22%
Streets Operations & Maintenance- $1,092,923, 13%
Central Services - $416,000, 5%
Law Enforcement - $2,388,300, 27%
Parks Operations & Maintenance- $1,564,503, 18%
Library - $521,885, 6%
Planning & Engineering - $627,886, 7%
Legislative - $100,308
Executive - $309,744
Finance & Admin - $739,944
Legal - $66,000
Central Services -$416,000
Law Enforcement - $2,388,300
Planning & Engineering - $627,886
Library - $521,885
Parks Operations & Maintenance- $1,564,503
Streets Operations & Maintenance- $1,092,923
Capital Investment - $826,948
Non Expenditures -$82,000

General Fund Expenditures by Revenue Source for 2019 Budget

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



Red lettered catagories are designated by state RCW or City Ordinance to be spent in this catagory

2019 GENERAL FUND

Legislative
General Fund 001

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 33,400	$ 33,000	$ 33,600	$ 33,600	0%
Benefits	2,725.27	2,694.71	2,717.00	2,708.00	0%
Supplies	800.38	3,277.20	3,500.00	3,500.00	0%
Services & Charges	26,134.43	29,431.13	52,500.00	60,500.00	15%
Capital Outlay	-	7,638.44	-	-	
Legislative Total	**$ 63,060**	**$ 76,041**	**$ 92,317**	**$ 100,308**	**9%**

Legislative costs are expenditures associated with City Council activities.

Notes	
Services & Charges	2019 includes $18K for 2019 Elections Costs, $25K for Council Advisory services, and $7K for AWC Membership.

CITY OF LIBERTY LAKE
DEPARTMENT: LEGISLATIVE
FUND: General Fund
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
511 60 10 00	Legislative-Salaries & Wages	33,400.00	33,000.00	33,600.00	33,600.00	
511 60 20 01	Legislative-Social Security & Medicare	2,555.10	2,524.50	2,571.00	2,571.00	
511 60 23 02	Legislative-Labor & Industries	170.17	170.21	146.00	137.00	
511 60 31 00	Legislative Supplies	800.38	3,277.20	3,500.00	3,500.00	
511 30 41 00	Legal Notices	7,309.93	313.35	4,000.00	-	
511 60 41 00	Legislative - Professional Services	11,795.14	22,529.78	10,000.00	18,000.00	2019 Election Costs
511 60 41 01	Legislative - Advisory Funds	-	-	25,000.00	25,000.00	
511 60 42 00	Legislative-Telephone,Internet,Postage	-	-	-	1,500.00	Cell Phones for City Council
511 60 43 00	Legislative Travel-Lodging,Meals,Mileage	1,169.36	-	6,000.00	6,000.00	
511 60 49 00	Legislative-Dues,Subscriptions,Mbrsh	5,860.00	6,588.00	7,500.00	10,000.00	$2800 for Conferences. $7,200 for AWC City Membership
594 11 64 00	Legislative-Furniture,Computers&Equip	-	7,638.44	-	-	
	Total	**63,060.08**	**76,041.48**	**92,317.00**	**100,308.00**	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE — Time: 15:33:08 Date: 10/09/2018
MCAG #: 2757 — Page: 1

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
511 60 10 00	Legislative-Salaries & Wages	33,600.00	33,400.00	33,000.00	25,200.00	33,600.00	33,600.00	
010	Salaries and Wages	33,600.00	33,400.00	33,000.00	25,200.00	33,600.00	33,600.00	
511 60 20 01	Legislative-Social Security & Medicare	2,570.40	2,555.10	2,524.50	1,927.80	2,571.00	2,571.00	
511 60 23 02	Legislative-Labor & Industries	191.52	170.17	170.21	240.75	146.00	137.00	
020	Personnel Benefits	2,761.92	2,725.27	2,694.71	2,168.55	2,717.00	2,708.00	
511 60 31 00	Legislative Supplies	774.67	800.38	3,277.20	1,511.20	3,500.00	3,500.00	RJS
030	Supplies	774.67	800.38	3,277.20	1,511.20	3,500.00	3,500.00	
511 30 41 00	Legal Notices	1,769.99	7,309.93	313.35	100.00	4,000.00	0.00	RJS
511 60 41 00	Legislative - Professional Services	746.40	140.80	6,347.20	471.05	0.00	18,000.00	2019 Election Costs
511 60 41 01	Legislative - Advisory Funds	0.00	0.00	0.00	0.00	25,000.00	25,000.00	RJS
511 60 42 00	Legislative-Telephone,Internet,Postage	0.00	0.00	0.00	694.80	0.00	1,500.00	Cell Phones for City Council
511 60 43 00	Legislative Travel-Lodging,Meals,Mileage	1,046.30	1,169.36	0.00	4,295.04	6,000.00	6,000.00	RJS
511 60 49 00	Legislative-Dues,Subscriptions,Mbrsh	6,642.00	5,860.00	6,588.00	9,468.00	7,500.00	10,000.00	$2800 for AWC Conference. $7,200 for AWC City Membership
040	Services	10,204.69	14,480.09	13,248.55	15,028.89	42,500.00	60,500.00	
511 60 51 00	Election Costs	12,713.95	11,654.34	16,182.58	0.00	10,000.00	0.00	Appropriate under 511.60.41.00.This BARS discontined for 2019 per SAO
050	Intergovernmental Services and Other	12,713.95	11,654.34	16,182.58	0.00	10,000.00		
594 11 64 00	Legislative-Furniture,Computers&Equip	709.44	0.00	7,638.44	188.54	0.00	0.00	
060	Capital Outlays	709.44	0.00	7,638.44	188.54			
511	Legislative	60,764.67	63,060.08	76,041.48	44,097.18	92,317.00	100,308.00	
TOTAL EXPENDITURES:		**60,764.67**	**63,060.08**	**76,041.48**	**44,097.18**	**92,317.00**	**100,308.00**	
	FUND GAIN/LOSS:	-60,764.67	-63,060.08	-76,041.48	-44,097.18	-92,317.00	-100,308.00	

Executive
General Fund 001

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 142,345	$ 147,490	$ 148,815	$ 149,855	1%
Benefits	37,638	38,577	36,420	36,939	1%
Supplies	1,530	764	1,250	1,250	0%
Services & Charges	59,822	73,488	97,700	121,700	25%
Capital Outlay	695	244	-	-	#DIV/0!
Executive Total	**$ 242,031**	**$ 260,563**	**$ 284,185**	**$ 309,744**	**9%**

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. $25K for Citizen Engagement & Strategic Plan Materials. $20K for Lobbyist with $16K to be reimbursed by CVSD & SVFD.

CITY OF LIBERTY LAKE
DEPARTMENT: EXECUTIVE
FUND: General Fund
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 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	127,344.96	132,489.72	133,815.00	134,855.00	
513 10 20 01	Executive-Social Security & Medicare	2,976.75	3,051.57	3,088.00	3,104.00	
513 10 21 05	City Administrator Retirement	16,236.48	16,892.40	17,062.00	17,194.00	
513 10 22 04	City Administrator Medical/Life/LTD	17,349.35	17,585.75	12,897.00	13,259.00	
513 10 23 02	Executive-Labor & Industries	275.52	247.06	373.00	382.00	
513 10 28 00	HRA VEBA-City Administrator	800.00	800.00	3,000.00	3,000.00	
513 10 31 00	Executive Supplies	1,402.05	724.90	1,000.00	1,000.00	
513 10 31 01	Executive Event & Meeting Expenses	128.37	39.26	250.00	250.00	
513 10 41 00	Executive-Professional Services	3,528.39	13,459.44	11,000.00	25,000.00	$20K for Lobbyst (CVSD & SVFD) reimburse the City for their portion. $5K for other.
513 10 41 01	Executive Professional Services-Public Information	-	-	20,000.00	25,000.00	$20K for public engagement. $5K for Strategic Plan materials & supplies and materials.
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	5,819.32	4,499.40	7,000.00	7,000.00	
513 10 49 00	Dues,Subscriptions,Mbrships	4,869.04	6,124.47	6,500.00	6,500.00	
558 70 41 00	Econ. Dev. - Advertising	15,755.65	17,545.00	17,000.00	18,500.00	$15K - Splash, $3500 for other advertising.
558 70 49 00	Econ. Dev. - Dues/memberships	28,650.00	30,660.00	35,000.00	38,500.00	$25K - GSI, $10K - Valley Chamber, $3500 for otehr organizations.
594 13 64 00	Executive-Furniture,Computers&Equip	694.85	244.02	-	-	
	Total	**242,030.73**	**260,562.99**	**284,185.00**	**309,744.00**	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE — Time: 15:34:15 Date: 10/09/2018

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001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
513 10 10 01	Mayor-Salaries & Wages	15,000.00	15,000.00	15,000.00	11,250.00	15,000.00	15,000.00	
513 10 10 02	City Administrator-Salaries & Wages	124,848.00	127,344.96	132,489.72	100,360.98	133,815.00	134,855.00	
010	Salaries and Wages	139,848.00	142,344.96	147,489.72	111,610.98	148,815.00	149,855.00	
513 10 20 01	Executive-Social Security & Medicare	2,972.77	2,976.75	3,051.57	2,308.86	3,088.00	3,104.00	
513 10 21 05	City Administrator Retirement	15,918.12	16,236.48	16,892.40	12,796.02	17,062.00	17,194.00	
513 10 22 04	City Administrator Medical/Life/LTD	16,396.50	17,349.35	17,585.75	9,777.13	12,897.00	13,259.00	
513 10 23 02	Executive-Labor & Industries	279.21	275.52	247.06	201.78	373.00	382.00	
513 10 28 00	HRA VEBA-City Administrator	800.00	800.00	800.00	3,000.00	3,000.00	3,000.00	
020	Personnel Benefits	36,366.60	37,638.10	38,576.78	28,083.79	36,420.00	36,939.00	
513 10 31 00	Executive Supplies	2,120.14	1,402.05	724.90	775.22	1,000.00	1,000.00	RJS
513 10 31 01	Executive Event & Meeting Expenses	92.41	128.37	39.26	100.00	250.00	250.00	RJS
513 10 32 00	Fuel Consumed	17.81	0.00	0.00	0.00	0.00	0.00	
030	Supplies	2,230.36	1,530.42	764.16	875.22	1,250.00	1,250.00	
513 10 41 00	Executive-Professional Services	9,940.97	3,528.39	13,459.44	8,832.39	11,000.00	25,000.00	$20K for Lobbyst (CVSD & SVFD) reimburse the City for their portion. $5K for other.
513 10 41 01	Executive Professional Services-Public Information	0.00	0.00	0.00	0.00	20,000.00	25,000.00	$20K for public engagement. $5K for Strategic Plan materials & supplies and materials.
513 10 42 00	Executive - Communications	1,200.00	1,200.00	1,200.00	900.00	1,200.00	1,200.00	RJS
513 10 43 00	Executive Travel-Lodging,Meals,Mileage	6,701.37	5,819.32	4,499.40	4,911.72	7,000.00	7,000.00	RJS
513 10 49 00	Dues,Subscriptions,Mbrships	4,075.00	4,869.04	6,124.47	8,606.00	6,500.00	6,500.00	RJS
558 70 41 00	Econ. Dev. - Advertising	4,594.40	15,755.65	17,545.00	14,325.00	17,000.00	18,500.00	$15K - Splash, $3500 for other advertising.
558 70 49 00	Econ. Dev. - Dues/memberships	27,650.00	28,650.00	30,660.00	23,070.00	35,000.00	38,500.00	$25K - GSI, $10K - Valley Chamber, $3500 for otehr organizations.
040	Services	54,161.74	59,822.40	73,488.31	60,645.11	97,700.00	121,700.00	
594 13 64 00	Executive-Furniture,Computers&Equip	506.50	694.85	244.02	0.00	0.00	0.00	
060	Capital Outlays	506.50	694.85	244.02	0.00			
513	Executive	233,113.20	242,030.73	260,562.99	201,215.10	284,185.00	309,744.00	

5 YEAR BUDGET COMPARISON

001 General Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
TOTAL EXPENDITURES:	**233,113.20**	**242,030.73**	**260,562.99**	**201,215.10**	**284,185.00**	**309,744.00**	
FUND GAIN/LOSS:	-233,113.20	-242,030.73	-260,562.99	-201,215.10	-284,185.00	-309,744.00	

Administrative Services
General Fund 001

Account Description		2016 Actual		2017 Actual		2018 Adopted		2019 Proposed	% Change
Salaries & Wages	$	250,578	$	256,558	$	261,586	$	266,558	2%
Benefits		119,226		120,978		109,622		108,886	-1%
Supplies		6,274		6,022		6,600		12,100	83%
Services & Charges		391,927		308,403		292,000		340,400	17%
Capital Outlay		45,375		5,731		1,500		12,000	700%
Administrative Services Total	**$**	**813,380**	**$**	**697,692**	**$**	**671,308**	**$**	**739,944**	**10%**

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

Notes	
Supplies	Increase in Supplies is $6K in Youth Commission Support and Events.
Services & Charges	Increase includes $15K for Human Resource Support and increase in credit card fees from usage.
Capital Outlay	Includes $10K for Public Records Mgt Software. City requested a grant from State Archives for $10K.

CITY OF LIBERTY LAKE
DEPARTMENT: FINANCE AND ADMINISTRATIVE SERVICES, CENTRAL SERVICES
FUND: General Fund
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
514 22 10 00	Treasurer	58,512.91	60,611.29	61,194.00	62,234.00	
514 22 10 01	Treasurer Overtime	42.02	-	200.00	200.00	
514 23 10 06	Salaries & Wages-Administrative Services	190,458.51	195,946.97	199,892.00	203,824.00	
514 23 10 09	Overtime	164.16	-	300.00	300.00	
518 30 10 02	Salaries & Wages-Town Square Project	1,400.00	-	-	-	
514 22 20 01	Treasurer -Medicare	823.02	852.58	890.00	906.00	
514 22 21 05	Retirement-Treasurer	7,465.11	7,727.93	7,828.00	8,011.00	
514 22 22 04	Medical/Life/LTD Treasurer	16,912.91	17,131.19	12,439.00	12,802.00	
514 22 23 02	Labor & Industries Treasurer	205.69	187.26	221.00	226.00	
514 22 28 05	HRA VEBA Treasurer	800.00	800.00	3,000.00	3,000.00	
514 23 20 01	Medicare-Administrative Services	2,732.13	2,808.99	2,903.00	2,960.00	
514 23 21 05	Retirement	24,301.53	24,983.22	25,525.00	26,189.00	
514 23 22 04	Medical/Life/LTD-Administrative Services	62,955.76	63,506.99	47,154.00	45,115.00	
514 23 23 02	Labor & Industries-Administrative Services	630.11	579.73	662.00	677.00	
514 23 28 06	HRA VEBA	2,400.00	2,400.00	9,000.00	9,000.00	
514 23 31 00	Administrative Services Supplies	4,598.50	4,808.97	5,000.00	5,000.00	
514 23 32 00	Administrative Services Fuel Consumed	133.72	69.04	100.00	100.00	
517 90 31 00	Wellness Program Supplies	662.54	1,143.54	1,500.00	1,000.00	
518 30 31 01	Town Square Project	879.49	-	-	-	
571 00 31 02	Liberty Lake Youth Commission	-	-	-	6,000.00	Youth Commission Events for 2019
514 23 41 00	Administrative Services-Professional Services	60,785.93	56,024.33	60,000.00	79,700.00	Includes Credit Card Fees, Financial/Website/Labor support. $15K for HR support. State Auditor.
514 23 42 00	Administrative Services-Telephone,Internet,Postage	2,556.04	2,947.89	3,000.00	3,000.00	
514 23 43 00	Administrative Services Travel-Lodging,Meals,Mileage	1,409.79	858.94	2,000.00	2,900.00	WFOA, WMCA, AWC HEALTH SUMMIT
514 23 45 00	Postage Machine Meter Rental	555.66	767.34	800.00	800.00	
514 23 48 00	Administrative Services-Outside Labor & Materials	250.01	-	200.00	-	
514 23 49 01	Administrative Services-Dues,Subscriptions,Mbrshp	2,495.68	1,738.54	2,500.00	2,000.00	WFOA, WMCA, SHRM.
517 90 41 00	Wellness Program-Professional Service	-	-	500.00	1,000.00	
518 30 41 01	Central Services - Aquatic Ctr,Trailhead Facility,City Ctr F	125,787.95	-	-	-	
518 30 42 00	Central Services - Communications	17,554.82	18,672.42	18,000.00	18,000.00	
518 30 42 01	Town Square Project Postage	555.98	-	-	-	
518 30 46 00	Central Services-Insurance	136,626.23	166,282.40	165,000.00	185,000.00	Adding Orchard Park, new equipment, and increase in insurance.
518 30 48 82	Contingency-Furniture,Computers&Equip	3,613.16	-	-	3,000.00	New Computer for City Clerk
518 80 41 00	Information Technology Services	35,132.29	49,670.59	40,000.00	45,000.00	IT Support
521 50 48 82	Contingency-LLPD Building	4,603.45	-	-	-	
559 30 41 00	Property Development	-	11,440.70	-	-	
594 14 64 00	Finance-Furniture,Computers&Equip	343.47	1,354.27	1,500.00	12,000.00	Includes Public Rec Mgt Application for $9,910. Grant Request submitted to State Archives to cover cost.
594 18 62 00	Central Services - Buildings & Structures	-	184.63	-	-	
594 18 64 00	Central Services-Furniture,Computers&Equip	-	4,191.81	-	-	
594 76 62 82	Contingency-Buildings & Structures Golf Course	45,031.04	-	-	-	
	Total	**813,379.61**	**697,691.56**	**671,308.00**	**739,944.00**	

5 YEAR BUDGET COMPARISON

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
514 22 10 00	Treasurer	56,242.61	58,512.91	60,611.29	45,777.58	61,194.00	62,234.00	
514 22 10 01	Treasurer Overtime	10.10	42.02	0.00	0.00	200.00	200.00	
514 23 10 06	Salaries & Wages-Administrative Services	186,941.17	190,458.51	195,946.97	149,801.20	199,892.00	203,824.00	
514 23 10 09	Overtime	20.19	164.16	0.00	0.00	300.00	300.00	
518 30 10 02	Salaries & Wages-Town Square Project	0.00	1,400.00	0.00	0.00	0.00	0.00	
010	Salaries and Wages	243,214.07	250,577.60	256,558.26	195,578.78	261,586.00	266,558.00	
514 22 20 01	Treasurer -Medicare	790.32	823.02	852.58	649.88	890.00	906.00	
514 22 21 05	Retirement-Treasurer	7,171.85	7,465.11	7,727.93	5,840.42	7,828.00	8,011.00	
514 22 22 04	Medical/Life/LTD Treasurer	16,216.00	16,912.91	17,131.19	9,332.28	12,439.00	12,802.00	
514 22 23 02	Labor & Industries Treasurer	207.79	205.69	187.26	145.40	221.00	226.00	
514 22 28 05	HRA VEBA Treasurer	800.00	800.00	800.00	3,000.00	3,000.00	3,000.00	
514 23 20 01	Medicare-Administrative Services	2,689.95	2,732.13	2,808.99	2,155.10	2,903.00	2,960.00	
514 23 21 05	Retirement	23,831.11	24,301.53	24,983.22	19,112.42	25,525.00	26,189.00	
514 23 22 04	Medical/Life/LTD-Administrative Services	60,513.43	62,955.76	63,506.99	32,926.43	47,154.00	45,115.00	
514 23 23 02	Labor & Industries-Administrative Services	636.51	630.11	579.73	445.90	662.00	677.00	
514 23 28 06	HRA VEBA	2,400.00	2,400.00	2,400.00	9,000.00	9,000.00	9,000.00	
020	Personnel Benefits	115,256.96	119,226.26	120,977.89	82,607.83	109,622.00	108,886.00	
514 23 31 00	Administrative Services Supplies	4,432.95	4,598.50	4,808.97	3,071.28	5,000.00	5,000.00	RJS
514 23 32 00	Administrative Services Fuel Consumed	167.46	133.72	69.04	0.00	100.00	100.00	RJS
517 90 31 00	Wellness Program Supplies	635.58	662.54	1,143.54	659.23	1,500.00	1,000.00	
518 30 31 01	Town Square Project	0.00	879.49	0.00	0.00	0.00	0.00	
571 00 31 02	Liberty Lake Youth Commission	0.00	0.00	0.00	0.00	0.00	6,000.00	Youth Commission Events for 2019
030	Supplies	5,235.99	6,274.25	6,021.55	3,730.51	6,600.00	12,100.00	
514 23 41 00	Administrative Services-Professional Services	50,759.90	60,785.93	56,024.33	65,110.10	60,000.00	79,700.00	Includes Credit Card Fees, Financial/Website/Labor support. $15K for HR support. State Auditor.
514 23 42 00	Administrative Services-Telephone,Internet,Postage	5,335.36	2,556.04	2,947.89	3,056.32	3,000.00	3,000.00	RJS
514 23 43 00	Administrative Services Travel-Lodging,Meals,Mileage	597.48	1,409.79	858.94	1,323.35	2,000.00	2,900.00	WFOA, WMCA, AWC HEALTH SUMMIT
514 23 44 00	External Taxes-Inland Empire Passes	4.88	0.00	0.00	0.00	0.00	0.00	
514 23 45 00	Postage Machine Meter Rental	782.64	555.66	767.34	391.68	800.00	800.00	RJS

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
514 23 48 00	Administrative Services-Outside Labor & Materials	970.64	250.01	0.00	400.93	200.00	0.00	RJS
514 23 49 01	Administrative Services-Dues,Subscriptions,Mbrshp	1,760.00	2,495.68	1,738.54	1,718.91	2,500.00	2,000.00	WFOA, WMCA, SHRM.
517 90 41 00	Wellness Program-Professional Service	0.00	0.00	0.00	750.00	500.00	1,000.00	
518 30 41 01	Central Services - Aquatic Ctr,Trailhead Facility,City Ctr Planning/Design	26,589.05	125,787.95	0.00	0.00	0.00	0.00	
518 30 42 00	Central Services - Communications	16,651.46	17,554.82	18,672.42	13,989.99	18,000.00	18,000.00	RJD
518 30 46 00	Central Services-Insurance	113,288.04	136,626.23	166,282.40	156,410.66	165,000.00	185,000.00	Adding Orchard Park, new equipment, and increase in insurance.
518 30 48 82	Contingency-Furniture,Computers&Equip	0.00	3,613.16	0.00	0.00	0.00	3,000.00	New Computer for City Clerk
518 80 41 00	Information Technology Services	36,966.32	35,132.29	49,670.59	36,667.52	40,000.00	45,000.00	IT Support
521 50 48 82	Contingency-LLPD Building	4,603.45	4,603.45	0.00	0.00	0.00	0.00	
559 30 41 00	Property Development	0.00	0.00	11,440.70	0.00	0.00	0.00	
571 00 48 82	Contingency-Shuttle	125.01	0.00	0.00	0.00	0.00	0.00	
040	Services	258,434.23	391,371.01	308,403.15	279,819.46	292,000.00	340,400.00	
594 14 64 00	Finance-Furniture,Computers&Equip	1,053.00	343.47	1,354.27	2,197.49	1,500.00	12,000.00	Includes Public Rec Mgt Application for $9,910. Grant Request submitted to State Archives to cover cost.
594 18 61 00	Capital Expenditures - Fiber Installation	9,480.06	0.00	0.00	0.00	0.00	0.00	
594 18 62 00	Central Services - Buildings & Structures	15,790.83	0.00	184.63	0.00	0.00	0.00	
594 18 64 00	Central Services-Furniture,Computers&Equip	22,466.43	0.00	4,191.81	0.00	0.00	0.00	
594 76 62 82	Contingency-Buildings & Structures Golf Course	0.00	45,031.04	0.00	0.00	0.00	0.00	
060	Capital Outlays	48,790.32	45,374.51	5,730.71	2,197.49	1,500.00	12,000.00	
090	Interfund Payments for Services	0.00	0.00	0.00	0.00			
514	Finance	670,931.57	812,823.63	697,691.56	563,934.07	671,308.00	739,944.00	
TOTAL EXPENDITURES:		**670,931.57**	**812,823.63**	**697,691.56**	**563,934.07**	**671,308.00**	**739,944.00**	
	FUND GAIN/LOSS:	-670,931.57	-812,823.63	-697,691.56	-563,934.07	-671,308.00	-739,944.00	

Legal Services
General Fund 001

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Services & Charges	$ 66,000	$ 66,000	$ 66,000	$ 66,000	0%
Legal Services Total	**$ 66,000**	**$ 66,000**	**$ 66,000**	**$ 66,000**	**0%**

Notes

The City contracts for its Legal Services.

General Government Services
General Fund 001

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Animal Services	$ 10,181	$ 7,372	$ 6,931	$ 6,931	0%
Public Health Services	-	-	10,000	10,000	0%
Spokane Regional Clean Air Agency	14,929	16,991	17,847	19,000	6%
Spokane River Distr Redevelopment Area	368,024	252,329	-	-	#DIV/0!
Alcoholism Treatment	2,962	2,474	3,000	3,000	0%
Municipal Facilities Capital Fund	-	350,000	-	-	#DIV/0!
Non-expenditures-State remittances	57,357	69,763	50,300	82,000	63%
Transfer for Debt Service Payments	329,617	271,894	161,521	161,521	0%
TRF to Capital & other Operation Funds	241,000	780,031	880,531	215,548	-76%
General Government Services Total	**$ 1,024,070**	**$ 1,750,855**	**$ 1,130,130**	**$ 498,000**	**-56%**

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

Notes	
Transfer for Debt Service Payments	Debt is for the 6.4 Acres - Town Square Park
Transfer to Capital & other Operation Funds	Transfers include $16K to Library Capital Fund, $25K to Underground Utilities Fund, $30K to Medical Reimbursement Fund. Additional Transfer to Parks & Arts Fund, $90K from Admission Tax and $53K for additional support.

CITY OF LIBERTY LAKE
DEPARTMENT: GENERAL GOVERNMENT
FUND: General Fund
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
553 70 40 00	Pollution Control And Remediation	14,929.00	16,991.00	17,847.00	19,000.00	Spokane Clean Air Agency
554 30 41 00	Animal Services	10,180.80	7,372.49	6,931.00	6,931.00	No Proposed Change. Amount based on agreement with SCRAPS
558 70 41 02	Spokane River Distr Redevelopment Area	368,024.28	252,329.38	-	-	
562 00 41 01	Public Health Services- Professional Services	-	-	10,000.00	10,000.00	
566 10 40 00	Alcoholism Treatment	2,962.07	2,473.56	3,000.00	3,000.00	
589 30 00 03	Professional Services-Reimbursed	11,747.65	17,651.17	7,500.00	25,000.00	Reimburseable professional services matches budget for expense reimbursement revenues
589 30 40 00	State Remittance-District Court	40,668.61	47,455.12	40,000.00	55,000.00	
589 30 40 01	State Bld Code Surcharge Remit	2,078.75	1,594.50	800.00	-	
589 30 40 04	State/Local Use Tax Remittal	795.59	442.07	-	-	
589 30 00 05	Inland Empire Pass Fees Remit	2,066.00	2,620.50	2,000.00	2,000.00	
597 19 00 00	Debt Svc Transf G.C. Mo.	168,097.44	110,381.96	-	-	
597 19 00 02	Debt Svc Trans - Land LTGO Bond	161,519.80	161,511.80	161,521.00	161,521.00	
597 16 05 02	Transfer Out To Medical Reimbursement (Bridge) Fund	-	-	175,000.00	30,000.00	
597 19 00 03	Transfer Out To Community Messaging Fund	100,000.00	-	40,000.00	-	
597 19 00 04	Transfer Out To Underground Utility Fund	25,000.00	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	-	-	
597 19 03 31	Transfer Out To Municipal Facilities Fund Master Plan	-	350,000.00	-	-	
597 21 00 00	Transfer Out Police Capital Fund	-	50,000.00	-	-	
597 19 11 11	Transfer Out Parks & Arts Fund	-	-	-	144,250.00	Transfer to Parks & Arts Fund $90,000K is Admissions Tax and $53,750 is additional resources.
597 42 00 00	OP Trans To Streets	-	330,000.00	425,000.00	-	
597 42 03 12	Transfer Out To Street Capital Fund	-	315,000.00	200,000.00	-	
597 72 00 01	OP Trans To LLML Capital	30,000.00	15,000.00	15,531.00	16,298.00	
	Total	**1,024,069.99**	**1,750,854.55**	**1,130,130.00**	**498,000.00**	

Police Department
General Fund 001

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 921,542	$ 1,072,327	$ 1,109,475	$ 1,192,894	8%
Benefits	401,320	442,997	413,305	453,656	10%
Supplies	50,385	50,978	67,500	69,500	3%
Services & Charges	137,601	134,604	162,500	170,250	5%
Court Services	107,549	81,932	140,000	150,000	7%
Sheriff (EMS Agreement)	99,362	124,638	130,000	150,000	15%
Spokane County - Jail	47,957	47,311	80,000	80,000	0%
Capital Outlay	144,556	94,237	112,000	122,000	9%
Police Department Total	**$ 1,910,272**	**$ 2,049,023**	**$ 2,214,780**	**$ 2,388,300**	**8%**

Police services includes Chief of Police, City Patrol Officers, Police Clerk, 3 Reserve Officers, SCOPE, Court Services, Jail Services, and other County law enforcement services.

Notes

Salaries & Wages Hiring of a new Police Officer plus Benefits.

CITY OF LIBERTY LAKE
DEPARTMENT: POLICE
FUND: General Fund
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
521 10 10 00	Salaries & Wages-Police Records Clerk	42,867.30	75,521.71	74,970.00	46,904.00	
521 10 10 01	Overtime-Police Records Clerk	2,427.14	29,560.01	3,000.00	5,000.00	
521 22 10 11	Salaries & Wages-LLPD	843,269.84	927,366.52	978,945.00	1,078,930.00	
521 22 10 12	Police Overtime	30,385.25	34,196.79	52,560.00	62,060.00	
521 22 10 15	Grant Target Zero Teams (DUI)	2,592.25	5,681.47	-	-	
521 10 20 01	Medicare-Police Records Clerk	613.96	2,405.65	1,131.00	753.00	
521 10 21 05	Retirement-Police Records Clerk	5,736.92	11,379.82	9,942.00	6,660.00	
521 10 22 04	Medical/Life/LTD-Police Records Clerk	16,762.65	16,973.59	12,700.00	12,926.00	
521 10 23 02	Labor & Industries-Police Records Clerk	220.63	356.33	223.00	228.00	
521 10 28 00	HRA VEBA-Police Records Clerk	800.00	800.00	3,000.00	3,000.00	
521 22 20 01	Law Enforcement-Medicare	12,501.45	13,809.22	15,143.00	16,688.00	
521 22 21 05	Law Enforcement-Retirement	87,977.59	97,852.43	106,278.00	117,232.00	
521 22 22 04	Law Enforcement-Medical/Life/LTD	229,793.22	250,682.41	188,267.00	213,911.00	
521 22 23 02	Law Enforcement-Labor & Industries	19,114.09	18,112.07	20,621.00	23,258.00	
521 22 26 11	Uniforms-Duty & Reserv	18,999.14	20,758.73	20,000.00	20,000.00	No Proposed Change. Per CBA and adding two new officers that requires full uniform purcahse
521 22 28 09	HRA VEBA-Law Enforcement	8,800.00	9,866.66	36,000.00	39,000.00	PER CBA
521 10 31 00	Law Enforcement Supplies	10,486.43	9,161.80	12,000.00	12,000.00	
521 10 32 00	Law Enforcement Fuel Consumed	28,626.81	34,230.90	45,000.00	45,000.00	
521 10 35 00	Law Enforcement Small Tools & Minor Equipment	9,549.66	7,537.21	10,000.00	12,000.00	Increase less lethal force options
521 50 31 00	Law Enforcement Building Supplies	1,722.16	48.13	500.00	500.00	
512 50 40 00	Court Services	107,548.87	81,931.98	140,000.00	150,000.00	
519 70 40 00	Sheriff (EMS Agreement)	99,362.32	124,637.76	130,000.00	150,000.00	
519 70 40 01	Spokane County - Jail	47,957.01	47,310.51	80,000.00	80,000.00	
521 10 41 00	Law Enforcement-Professional Services	21,130.29	16,782.97	15,000.00	15,000.00	
521 10 42 00	Law Enforcement-Telephone,Internet,Postage	40,338.33	42,222.70	42,000.00	45,000.00	Increase based on anticipated cost increase and adding additional camera access points
521 10 43 00	Law Enforcement Travel-Lodging,Meals,Mileage	5,338.92	2,144.12	8,000.00	10,000.00	Increase based on additional officer hire and training requirements
521 10 46 00	Law Enforcement - Insurance	21,634.71	25,589.98	27,500.00	30,250.00	Increase based on assumption of 10% increase in insurance premium
521 10 48 00	Vehicle Maintenance	20,022.93	22,993.78	30,000.00	30,000.00	
521 10 48 01	Law Enforcement-Outside Labor & Materials	195.66	76.06	-	-	
521 10 49 00	Law Enforcement-Dues,Subscriptions,Mbrships	6,043.86	3,340.06	12,000.00	12,000.00	
521 50 41 00	Law Enforcement Building-Professional Services	2,894.65	114.60	3,000.00	3,000.00	
521 50 47 00	Law Enforcement - Utility Services	17,505.55	19,178.83	25,000.00	25,000.00	
521 50 48 00	Law Enforcement - Building Maintenance	2,496.22	2,161.27	-	-	Expense incoroporated in 521-50-41-00
594 21 64 02	Law Enforcement-Furniture,Computers&Equip	140,396.49	91,681.64	110,000.00	120,000.00	Replacement vehicle, AXON Body Camera Contract, Evidence Room Equipment, OPTICOM for patrol vehicles
594 21 64 03	Grant WASPC Radar/Antenna	4,159.89	2,555.00	2,000.00	2,000.00	Anticipate receiving WASPC equipment grant
	Total	**1,910,272.19**	**2,049,022.71**	**2,214,780.00**	**2,388,300.00**	

5 YEAR BUDGET COMPARISON

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 10 10 00	Salaries & Wages-Police Records Clerk	40,919.52	42,867.30	75,521.71	45,433.96	74,970.00	46,904.00	
521 10 10 01	Overtime-Police Records Clerk	645.48	2,427.14	29,560.01	11,844.18	3,000.00	5,000.00	
521 22 10 11	Salaries & Wages-LLPD	801,413.36	843,269.84	927,366.52	705,878.75	978,945.00	1,078,930.00	
521 22 10 12	Police Overtime	34,215.91	30,385.25	34,196.79	43,224.10	52,560.00	62,060.00	
521 22 10 14	Grant OT Alcohol Impaired Driving Countermeasures Incentive Grants	3,534.67	0.00	0.00	0.00	0.00	0.00	
521 22 10 15	Grant Target Zero Teams (DUI)	858.69	2,592.25	5,681.47	0.00	0.00	0.00	
010	Salaries and Wages	881,587.63	921,541.78	1,072,326.50	806,380.99	1,109,475.00	1,192,894.00	
521 10 20 01	Medicare-Police Records Clerk	560.64	613.96	2,405.65	1,181.53	1,131.00	753.00	
521 10 21 05	Retirement-Police Records Clerk	5,282.48	5,736.92	11,379.82	6,522.46	9,942.00	6,660.00	
521 10 22 04	Medical/Life/LTD-Police Records Clerk	16,151.00	16,762.65	16,973.59	9,435.78	12,700.00	12,926.00	
521 10 23 02	Labor & Industries-Police Records Clerk	214.74	220.63	356.33	206.58	223.00	228.00	
521 10 28 00	HRA VEBA-Police Records Clerk	800.00	800.00	800.00	3,000.00	3,000.00	3,000.00	
521 22 20 01	Law Enforcement-Medicare	11,987.07	12,501.45	13,809.22	11,220.57	15,143.00	16,688.00	
521 22 21 05	Law Enforcement-Retirement	84,902.00	87,977.59	97,852.43	75,042.38	106,278.00	117,232.00	
521 22 22 04	Law Enforcement-Medical/Life/LTD	222,058.50	229,793.22	250,682.41	130,951.46	188,267.00	213,911.00	
521 22 23 02	Law Enforcement-Labor & Industries	17,367.33	19,114.09	18,112.07	13,860.60	20,621.00	23,258.00	
521 22 26 11	Uniforms-Duty & Reserv	11,368.01	18,999.14	20,758.73	12,019.96	20,000.00	20,000.00	No Proposed Change. Per CBA and adding two new officers that requires full uniform purcahse
521 22 28 09	HRA VEBA-Law Enforcement	8,400.00	8,800.00	9,866.66	36,000.00	36,000.00	39,000.00	PER CBA
020	Personnel Benefits	379,091.77	401,319.65	442,996.91	299,441.32	413,305.00	453,656.00	
521 10 31 00	Law Enforcement Supplies	8,665.49	10,486.43	9,161.80	5,583.98	12,000.00	12,000.00	No Change Proposed
521 10 32 00	Law Enforcement Fuel Consumed	30,955.82	28,626.81	34,230.90	25,038.12	45,000.00	45,000.00	No Change Proposed
521 10 35 00	Law Enforcement Small Tools & Minor Equipment	6,895.41	9,549.66	7,537.21	3,443.28	10,000.00	12,000.00	Increase less lethal force options
521 50 31 00	Law Enforcement Building Supplies	2,773.96	1,722.16	48.13	0.00	500.00	500.00	No Change Proposed
030	Supplies	49,290.68	50,385.06	50,978.04	34,065.38	67,500.00	69,500.00	
512 50 40 00	Court Services	0.00	0.00	0.00	0.00	0.00	150,000.00	
519 70 40 00	Sheriff (EMS Agreement)	0.00	0.00	0.00	0.00	0.00	150,000.00	
519 70 40 01	Spokane County - Jail	0.00	0.00	0.00	0.00	0.00	80,000.00	
521 10 41 00	Law Enforcement-Professional Services	10,078.97	21,130.29	16,782.97	15,704.77	15,000.00	15,000.00	No Change Proposed

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

Time: 11:55:40 Date: 10/10/2018

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 10 42 00	Law Enforcement-Telephone,Internet,Postage	25,130.40	40,338.33	42,222.70	20,860.06	42,000.00	45,000.00	Increase based on anticipated cost increase and adding additional camera access points
521 10 43 00	Law Enforcement Travel-Lodging,Meals,Mileage	3,601.87	5,338.92	2,144.12	1,836.54	8,000.00	10,000.00	Increase based on additional officer hire and training requirements
521 10 46 00	Law Enforcement - Insurance	18,949.65	21,634.71	25,589.98	26,983.10	27,500.00	30,250.00	Increase based on assumption of 10% increase in insurance premium
521 10 48 00	Vehicle Maintenance	17,613.12	20,022.93	22,993.78	13,221.72	30,000.00	30,000.00	No Change Proposed
521 10 48 01	Law Enforcement-Outside Labor & Materials	0.00	195.66	76.06	0.00	0.00	0.00	
521 10 49 00	Law Enforcement-Dues,Subscriptions,Mbrships	11,455.61	6,043.86	3,340.06	4,011.86	12,000.00	12,000.00	No Proposed Change
521 50 41 00	Law Enforcement Building-Professional Services	2,508.43	2,894.65	114.60	667.13	3,000.00	3,000.00	No Proposed Changes
521 50 47 00	Law Enforcement - Utility Services	18,049.38	17,505.55	19,178.83	11,038.20	25,000.00	25,000.00	No Proposed Changes
521 50 48 00	Law Enforcement - Building Maintenance	1,951.29	2,496.22	2,161.27	0.00	0.00	0.00	Expense incoroporated in 521-50-41-00
040	Services	109,338.72	137,601.12	134,604.37	94,323.38	162,500.00	550,250.00	
512 50 51 00	Court Services	127,444.22	107,548.87	81,931.98	98,731.34	140,000.00	0.00	Use BARS 512.50.40.00.SAO discontinued this BARS.
519 70 51 00	Sheriff (EMS Agreement)	129,944.40	99,362.32	124,637.76	136,563.03	130,000.00	0.00	Use BARS 519.70.40.00.SAO discontinued this BARS.
519 70 51 01	Spokane County - Jail	119,407.72	47,957.01	47,310.51	40,060.97	80,000.00	0.00	Use BARS 519.70.40.01.SAO discontinued this BARS.
050	Intergovernmental Services and Other	376,796.34	254,868.20	253,880.25	275,355.34	350,000.00		
594 21 64 02	Law Enforcement-Furniture,Computers&Equip	118,406.60	140,396.49	91,681.64	78,231.49	110,000.00	120,000.00	Replacement vehicle, AXON Body Camera Contract, Evidence Room Equipment, OPTICOM for patrol vehicles
594 21 64 03	Grant WASPC Radar/Antenna	1,000.00	4,159.89	2,555.00	2,610.12	2,000.00	2,000.00	Anticipate receiving WASPC equipment grant
060	Capital Outlays	119,406.60	144,556.38	94,236.64	80,841.61	112,000.00	122,000.00	
090	Interfund Payments for Services	0.00	0.00	0.00	0.00			

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

Time: 11:55:40 Date: 10/10/2018
Page: 3

001 General Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 Law Enforcement	1,915,511.74	1,910,272.19	2,049,022.71	1,590,408.02	2,214,780.00	2,388,300.00	
TOTAL EXPENDITURES:	**1,915,511.74**	**1,910,272.19**	**2,049,022.71**	**1,590,408.02**	**2,214,780.00**	**2,388,300.00**	
FUND GAIN/LOSS:	-1,915,511.74	-1,910,272.19	-2,049,022.71	-1,590,408.02	-2,214,780.00	-2,388,300.00	

Planning & Engineering Services
General Fund 001

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 250,311	$ 270,896	$ 307,533	$ 401,906	31%
Benefits	122,626	127,312	118,357	152,630	29%
Supplies	8,345	7,285	9,550	13,350	40%
Services & Charges	25,173	26,130	53,000	56,700	7%
Capital Outlay	44,784	408	33,000	3,300	-90%
Planning & Building Services Total	**$ 451,238**	**$ 432,031**	**$ 521,440**	**$ 627,886**	**20%**

Notes

Salaries & Wages	Includes moving Civil Engineer from Streets Department

CITY OF LIBERTY LAKE
DEPARTMENT: PLANNING AND ENGINEERING
FUND: General Fund
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
524 60 10 00	Protective Inspections - Salaries & Wages	6,062.50	6,175.00	8,000.00	11,250.00	Base proposed on 5 hours per week x Dennis' hourly rate - LDK
524 60 10 01	Protective Inspections - Overtime	-	-	400.00	-	No budget -LDK
558 50 10 00	Salaries & Wages-Building Permits/Plan Reviews	172,973.96	191,310.33	226,675.00	210,018.00	
558 50 10 01	Overtime-Building Permits/Plan Reviews	3,043.22	974.27	800.00	1,200.00	
558 60 10 00	Salaries & Wages-Planning	68,231.08	72,182.04	71,658.00	179,438.00	Add Civil Engineer
558 60 10 01	Overtime-Planning	-	254.33	-	-	
524 60 20 01	Protective Inspections - Social Security & Medicare	463.80	472.39	643.00	861.00	
524 60 22 04	Protective Inspections - Medical/Life/LTD	-	-	-	18.00	Dennis Scott EAP
524 60 23 02	Protective Inspections - Labor & Industries	189.44	164.26	160.00	283.00	
558 50 20 01	Medicare-Building Permits/Plan Reviews	3,440.46	4,705.58	4,358.00	3,063.00	
558 50 21 05	Retirement-Building Permits/Plan Reviews	20,273.68	20,435.24	22,106.00	27,100.00	
558 50 22 04	Medical/Life/LTD-Building Permits/Plan Reviews	58,914.19	60,338.69	46,719.00	48,299.00	
558 50 23 02	Labor & Industries-Building Permits/Plan Reviews	4,312.87	4,500.74	4,842.00	4,149.00	
558 50 28 00	HRA VEBA-Building Permits/Plan Reviews	2,733.33	2,466.67	9,000.00	10,500.00	
558 60 20 01	Medicare-Planning	1,034.59	1,185.86	1,040.00	2,602.00	Add Civil Engineer
558 60 21 05	Retirement-Planning	8,524.20	8,872.27	9,137.00	23,022.00	Add Civil Engineer
558 60 22 04	Medical/Life/LTD-Planning	21,483.11	22,228.87	15,968.00	25,617.00	Add Civil Engineer
558 60 23 02	Labor & Industries-Planning	456.10	1,141.69	1,384.00	2,616.00	Add Civil Engineer
558 60 28 00	HRA VEBA-Planning	800.00	800.00	3,000.00	4,500.00	Add Civil Engineer
524 60 32 00	Fuel Consumed	231.86	415.29	800.00	-	No Budget - Move to 558-50-32-00- LDK
558 50 31 00	CP&ED Supplies	6,920.77	5,332.46	6,000.00	9,000.00	$4,100 required purchase of full set 2018 IBC & IRC Code Books (to be adopted by state in 2019)-LDK
558 50 32 00	CP&ED Fuel Consumed	1,163.71	1,425.25	2,500.00	4,100.00	Moved $800 from 524-60-32-00 (code enforcement) and $800 from 542-90-32-00 (streets) for City Engineer to consolidate budget lines - LDK
558 50 35 00	CP&ED Small Tools & Minor Equipment	28.48	111.89	250.00	250.00	
524 60 41 00	Protective Inspections - Professional Services	15.22	-	300.00	-	No Budget-move to 524-60-41-00-LDK
524 60 42 00	Protective Inspections - Telephone,Internet,Postage	182.79	180.00	200.00	-	No Budget - move to 558-60-42-00 to consolidate budgets -LDK
558 50 41 00	CP&ED-Professional Services	18,770.75	18,210.63	41,500.00	41,500.00	Reduced to reflect no Interim Planning Services & no Planning Support; added $3500 for ArcGIS Pro Concurrent license; moved $2000 from 542-90-41-00 for on-call engineering services.
558 50 42 00	CP&ED-Telephone,Internet,Postage	524.59	393.99	600.00	-	Move to 558-60-42-00 to consolidate budgets -LDK
558 50 43 00	CP&ED Travel-Lodging,Meals,Mileage	2,142.70	1,946.19	4,000.00	4,800.00	Adjust for additional staff/training schedule
558 50 48 00	CP&ED-Outside Labor & Materials	390.24	83.24	-	-	
558 50 49 00	CP&ED-Dues,Subscriptions,Mbrships	2,275.00	3,199.00	3,500.00	6,500.00	4 person department to 7 person department; $2000 moved from 542-90-49-00 for engineer trainings needed to maintain certs& utility locate membership-LDK
558 60 41 00	Unemployment Claims-Planning	-	-	500.00	500.00	
558 60 42 00	Communications-Planning	872.02	2,116.56	2,400.00	3,400.00	Moved $200 from from 524-60-42-00 for Code Enforcement, $600 from 558-50-42-00 for Building & $200 from 542-90-42-00 for Engineer to consolidate budget lines -LDK
594 58 64 00	CP&ED-Furniture,Computers&Equip	44,783.82	407.86	33,000.00	3,300.00	$2100 - (3) 42" monitors for improved efficiency (electronic reviews; $800 Upgrade/Replacement Computer; $400 New tablet (for engineer) - LDK
	Total	**451,238.48**	**432,030.59**	**521,440.00**	**627,886.00**	

5 YEAR BUDGET COMPARISON

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
524 60 10 00	Protective Inspections - Salaries & Wages	7,869.18	6,062.50	6,175.00	4,175.00	8,000.00	11,250.00	Base proposed on 5 hours per week x Dennis' hourly rate - LDK
524 60 10 01	Protective Inspections - Overtime	0.00	0.00	0.00	0.00	400.00	0.00	No budget -LDK
558 50 10 00	Salaries & Wages-Building Permits/Plan Reviews	150,697.41	172,973.96	191,310.33	136,071.46	226,675.00	210,018.00	
558 50 10 01	Overtime-Building Permits/Plan Reviews	0.00	3,043.22	974.27	1,060.31	800.00	1,200.00	
558 60 10 00	Salaries & Wages-Planning	67,072.80	68,231.08	72,182.04	73,881.94	71,658.00	179,438.00	Add Civil Engineer
558 60 10 01	Overtime-Planning	0.00	0.00	254.33	1,188.00	0.00	0.00	
010	Salaries and Wages	225,639.39	250,310.76	270,895.97	216,376.71	307,533.00	401,906.00	
524 60 20 01	Protective Inspections - Social Security & Medicare	602.03	463.80	472.39	319.40	643.00	861.00	
524 60 21 05	Protective Inspections - Retirement	279.22	0.00	0.00	0.00	0.00	0.00	No budget
524 60 22 04	Protective Inspections - Medical/Life/LTD	0.00	0.00	0.00	4.47	0.00	18.00	Dennis Scott EAP
524 60 23 02	Protective Inspections - Labor & Industries	306.73	189.44	164.26	77.98	160.00	283.00	
558 50 20 01	Medicare-Building Permits/Plan Reviews	2,137.48	3,440.46	4,705.58	1,956.67	4,358.00	3,063.00	
558 50 21 05	Retirement-Building Permits/Plan Reviews	19,058.86	20,273.68	20,435.24	17,482.46	22,106.00	27,100.00	
558 50 22 04	Medical/Life/LTD-Building Permits/Plan Reviews	50,890.79	58,914.19	60,338.69	32,568.09	46,719.00	48,299.00	
558 50 23 02	Labor & Industries-Building Permits/Plan Reviews	3,170.72	4,312.87	4,500.74	2,797.86	4,842.00	4,149.00	
558 50 28 00	HRA VEBA-Building Permits/Plan Reviews	3,000.00	2,733.33	2,466.67	9,750.00	9,000.00	10,500.00	
558 60 20 01	Medicare-Planning	1,026.31	1,034.59	1,185.86	3,281.85	1,040.00	2,602.00	Add Civil Engineer
558 60 21 05	Retirement-Planning	8,356.98	8,524.20	8,872.27	4,076.36	9,137.00	23,022.00	Add Civil Engineer
558 60 22 04	Medical/Life/LTD-Planning	19,178.58	21,483.11	22,228.87	4,601.72	15,968.00	25,617.00	Add Civil Engineer
558 60 23 02	Labor & Industries-Planning	218.79	456.10	1,141.69	537.07	1,384.00	2,616.00	Add Civil Engineer
558 60 28 00	HRA VEBA-Planning	800.00	800.00	800.00	3,625.00	3,000.00	4,500.00	Add Civil Engineer
020	Personnel Benefits	109,026.49	122,625.77	127,312.26	81,078.93	118,357.00	152,630.00	
524 60 31 00	Protective Inspections Supplies	163.01	0.00	0.00	0.00	0.00	0.00	No Budget - LDK
524 60 32 00	Fuel Consumed	39.40	231.86	415.29	0.00	800.00	0.00	No Budget - Move to 558-50-32-00- LDK
558 50 31 00	CP&ED Supplies	2,839.48	6,920.77	5,332.46	2,240.67	6,000.00	9,000.00	$4,100 required purchase of full set 2018 IBC & IRC Code Books (to be adopted by state in 2019)-LDK

5 YEAR BUDGET COMPARISON

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
558 50 32 00	CP&ED Fuel Consumed	1,424.48	1,163.71	1,425.25	949.73	2,500.00	4,100.00	Moved $800 from 524-60-32-00 (code enforcement) and $800 from 542-90-32-00 (streets) for City Engineer to consolidate budget lines -LDK
558 50 35 00	CP&ED Small Tools & Minor Equipment	0.00	28.48	111.89	0.00	250.00	250.00	
030	Supplies	4,466.37	8,344.82	7,284.89	3,190.40	9,550.00	13,350.00	
524 60 41 00	Protective Inspections - Professional Services	240.00	15.22	0.00	0.00	300.00	0.00	No Budget-move to 524-60-41-00-LDK
524 60 42 00	Protective Inspections - Telephone,Internet,Postage	363.32	182.79	180.00	135.00	200.00	0.00	No Budget - move to 558-60-42-00 to consolidate budgets -LDK
558 50 41 00	CP&ED-Professional Services	27,391.44	18,770.75	18,210.63	54,227.22	41,500.00	41,500.00	Reduced to reflect no Interim Planning Services & no Planning Support; added $3500 for ArcGIS Pro Concurrent license; moved $2000 from 542-90-41-00 for on-call engineering services.
558 50 42 00	CP&ED-Telephone,Internet,Postage	1,012.80	524.59	393.99	243.71	600.00	0.00	Move to 558-60-42-00 to consolidate budgets -LDK
558 50 43 00	CP&ED Travel-Lodging,Meals,Mileage	1,376.47	2,142.70	1,946.19	1,685.58	4,000.00	4,800.00	Adjust for additional staff/training schedule
558 50 48 00	CP&ED-Outside Labor & Materials	790.97	390.24	83.24	0.00	0.00	0.00	
558 50 49 00	CP&ED-Dues,Subscriptions,Mbrships	2,051.50	2,275.00	3,199.00	2,241.38	3,500.00	6,500.00	4 person department to 7 person department; $2000 moved from 542-90-49-00 for engineer trainings needed to maintain certs& utility locate membership-LDK
558 60 41 00	Unemployment Claims-Planning	0.00	0.00	0.00	38.00	500.00	500.00	
558 60 42 00	Communications-Planning	819.80	872.02	2,116.56	1,367.15	2,400.00	3,400.00	Moved $200 from from 524-60-42-00 for Code Enforcement, $600 from 558-50-42-00 for Building & $200 from 542-90-42-00 for Engineer to consolidate budget lines -LDK
040	Services	34,046.30	25,173.31	26,129.61	59,938.04	53,000.00	56,700.00	
594 58 64 00	CP&ED-Furniture,Computers&Equip	27,684.86	44,783.82	407.86	30,554.75	33,000.00	3,300.00	$2100 - (3) 42" monitors for improved efficiency (electronic reviews; $800 Upgrade/Replacement Computer; $400 New tablet (for engineer) -LDK
060	Capital Outlays	27,684.86	44,783.82	407.86	30,554.75	33,000.00	3,300.00	

5 YEAR BUDGET COMPARISON

001 General Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
558 Planning & Community Development	400,863.41	451,238.48	432,030.59	391,138.83	521,440.00	627,886.00	
TOTAL EXPENDITURES:	**400,863.41**	**451,238.48**	**432,030.59**	**391,138.83**	**521,440.00**	**627,886.00**	
FUND GAIN/LOSS:	-400,863.41	-451,238.48	-432,030.59	-391,138.83	-521,440.00	-627,886.00	

Municipal Library
General Fund 001

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 250,241	$ 270,571	$ 294,509	$ 296,914	1%
Benefits	83,202	95,214	96,199	84,852	-12%
Supplies	44,893	44,257	60,921	73,191	20%
Services & Charges	50,751	51,846	53,700	48,928	-9%
Capital Outlay	2,856	5,967	-	18,000	#DIV/0!
Municipal Library Total	**$ 431,942**	**$ 467,855**	**$ 505,329**	**$ 521,885**	3%

Notes

General	Library budget is based on a % of property tax that is anticipated each year.
Capital Outlay	Recommendations from New Library Director and Library Board to spend dollars.

CITY OF LIBERTY LAKE
DEPARTMENT: LIBRARY
FUND: General Fund
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
572 10 10 09	Library-Salaries & Wages	250,241.03	270,571.11	294,209.00	296,614.00	
572 10 10 11	Library-Overtime	-	-	300.00	300.00	
572 10 20 01	Library-Social Security & Medicare	10,946.61	9,833.80	11,331.00	11,517.00	
572 10 21 05	Library-Retirement	28,713.78	32,443.93	35,881.00	31,221.00	
572 10 22 04	Library-Medical/Life/LTD	38,783.78	48,449.57	37,238.00	32,099.00	
572 10 23 02	Library-Labor & Industries	2,357.36	2,153.17	2,749.00	2,515.00	
572 10 28 06	HRA VEBA-Libraries	2,400.00	2,333.33	9,000.00	7,500.00	
572 10 31 00	Library Supplies	8,144.73	9,976.87	13,850.00	15,000.00	Supplies for reorganization of non-fiction collections. Expansion of Maker Space type quipment and supplies
572 10 31 05	Children & Adult Prgrm Supplies	4,384.86	5,754.49	6,000.00	8,000.00	Library programs increase in variety and number and increase library use.
572 10 32 00	Library Fuel Consumed	79.19	-	-	-	
572 20 34 06	Library Books & Other Materials	31,017.53	28,382.34	41,071.00	50,191.00	
572 50 31 00	Library Building Supplies	1,266.21	143.22	-	-	
572 10 41 00	Library-Professional Services	13,029.12	16,405.74	16,000.00	11,000.00	Plans for using an additional ILL service in 2018 did not materialize. Idea abandoned for now, resulting in smaller allocation in 2019.
572 10 41 01	Software Maint/data Ba	11,186.16	11,420.90	12,500.00	10,000.00	Discontinuing Gale Courses because of lack of use. Savings of almost $5,000 results in decrease in allocation.
572 10 41 02	Computer Support Servi	2,849.00	2,289.55	2,400.00	2,500.00	
572 10 42 00	Library-Telephone,Internet,Postage	6,420.30	7,433.54	6,000.00	8,500.00	Increase in non-CIN ILL traffic=increase in postage. Last year's allocation fell short of need.
572 10 43 00	Library Travel-Lodging,Meals,Mileage	1,797.31	105.61	1,500.00	3,128.00	Expand training and educational opportunities for staff
572 10 49 00	Library-Dues,Subscriptions,Mbrships	3,827.38	4,020.01	5,000.00	3,800.00	Cost of the interactive calendar moved to another budget line causing decrease in allocation.
572 40 49 00	Library-Registration Fees	1,070.14	678.94	1,300.00	2,000.00	Education & training
572 50 41 00	Library Building-Professional Services	358.05	845.00	500.00	-	This budget line no longer applies
572 50 47 00	Library Building Utilities-Elec/Gas,Wtr/Swr,Trsh	7,908.69	8,616.55	8,500.00	8,000.00	This budget line has consistently been under $8,000.
572 50 48 00	Libraries - Outside Labor/Materials	2,304.47	-	-	-	
589 30 01 01	Inter-Library Loan	-	30.00	-	-	
594 72 64 00	Library-Furniture,Computers&Equip	2,856.27	5,967.18	-	18,000.00	Replacement of tables, chairs in public areas. Indoor signage Maker Space equipment Equipment replacement Lighting improvements Story Walk Project
	Total	**431,941.97**	**467,854.85**	**505,329.00**	**521,885.00**	

5 YEAR BUDGET COMPARISON

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
572 10 10 09	Library-Salaries & Wages	244,261.62	250,241.03	270,571.11	211,202.49	294,209.00	296,614.00	
572 10 10 11	Library-Overtime	0.00	0.00	0.00	69.00	300.00	300.00	
010	Salaries and Wages	244,261.62	250,241.03	270,571.11	211,271.49	294,509.00	296,914.00	
572 10 20 01	Library-Social Security & Medicare	9,730.64	10,946.61	9,833.80	7,744.95	11,331.00	11,517.00	
572 10 21 05	Library-Retirement	27,490.01	28,713.78	32,443.93	25,745.75	35,881.00	31,221.00	
572 10 22 04	Library-Medical/Life/LTD	40,549.71	38,783.78	48,449.57	27,937.61	37,238.00	32,099.00	
572 10 23 02	Library-Labor & Industries	1,499.17	2,357.36	2,153.17	1,644.16	2,749.00	2,515.00	
572 10 28 06	HRA VEBA-Libraries	2,400.00	2,400.00	2,333.33	9,000.00	9,000.00	7,500.00	
020	Personnel Benefits	81,669.53	83,201.53	95,213.80	72,072.47	96,199.00	84,852.00	
572 10 31 00	Library Supplies	11,155.19	8,144.73	9,976.87	12,451.22	13,850.00	15,000.00	Supplies for reorganization of non-fiction collections. Expansion of Maker Space type quipment and supplies
572 10 31 05	Children & Adult Prgrm Supplies	2,125.89	4,384.86	5,754.49	4,073.18	6,000.00	8,000.00	Library programs increase in variety and number and increase library use.
572 10 32 00	Library Fuel Consumed	59.24	79.19	0.00	94.31	0.00	0.00	
572 10 34 06	Library Books & Other Materials	34,527.03	0.00	0.00	0.00	0.00	0.00	
572 20 34 06	Library Books & Other Materials	0.00	31,017.53	28,382.34	23,760.89	41,071.00	50,191.00	
572 50 31 00	Library Building Supplies	2,705.33	1,266.21	143.22	0.00	0.00	0.00	
030	Supplies	50,572.68	44,892.52	44,256.92	40,379.60	60,921.00	73,191.00	
572 10 41 00	Library-Professional Services	8,296.69	13,029.12	16,405.74	4,634.27	16,000.00	11,000.00	Plans for using an additional ILL service in 2018 did not materialize. Idea abandoned for now, resulting in smaller allocation in 2019.
572 10 41 01	Software Maint/data Ba	9,151.37	11,186.16	11,420.90	10,175.24	12,500.00	10,000.00	Discontinuing Gale Courses because of lack of use. Savings of almost $5,000 results in decrease in allocation.
572 10 41 02	Computer Support Servi	2,157.63	2,849.00	2,289.55	138.00	2,400.00	2,500.00	
572 10 42 00	Library-Telephone,Internet,Postage	5,477.37	6,420.30	7,433.54	5,031.86	6,000.00	8,500.00	Increase in non-CIN ILL traffic=increase in postage. Last year's allocation fell short of need.
572 10 43 00	Library Travel-Lodging,Meals,Mileage	1,126.61	1,797.31	105.61	399.22	1,500.00	3,128.00	Expand training and educational opportunities for staff
572 10 49 00	Library-Dues,Subscriptions,Mbrships	3,333.06	3,827.38	4,020.01	428.50	5,000.00	3,800.00	Cost of the interactive calendar moved to another budget line causing decrease in allocation.
572 40 49 00	Library-Registration Fees	1,258.31	1,070.14	678.94	770.00	1,300.00	2,000.00	Education & training
572 50 41 00	Library Building-Professional Services	2,245.98	358.05	845.00	0.00	500.00	0.00	This budget line no longer applies

5 YEAR BUDGET COMPARISON

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
572 50 47 00	Library Building Utilities-Elec/Gas,Wtr/Swr,Trsh	8,109.12	7,908.69	8,616.55	4,959.22	8,500.00	8,000.00	This budget line has consistently been under $8,000.
572 50 48 00	Libraries - Outside Labor/Materials	3,655.01	2,304.47	0.00	0.00	0.00	0.00	
040	Services	44,811.15	50,750.62	51,815.84	26,536.31	53,700.00	48,928.00	
589 00 01 01	Inter-Library Loan	168.44	0.00	0.00	0.00	0.00	0.00	
589 30 01 01	Inter-Library Loan	0.00	0.00	30.00	0.00	0.00	0.00	
050	Intergovernmental Services and Other	168.44	0.00	30.00	0.00			
594 72 64 00	Library-Furniture,Computers&Equip	3,670.28	2,856.27	5,967.18	3,491.04	0.00	18,000.00	Replacement of tables, chairs in public areas. Indoor signage Maker Space equipment Equipment replacement Lighting improvements Story Walk Project
060	Capital Outlays	3,670.28	2,856.27	5,967.18	3,491.04		18,000.00	
090	Interfund Payments for Services	0.00	0.00	0.00	0.00			
572	Libraries	425,153.70	431,941.97	467,854.85	353,750.91	505,329.00	521,885.00	
TOTAL EXPENDITURES:		**425,153.70**	**431,941.97**	**467,854.85**	**353,750.91**	**505,329.00**	**521,885.00**	
	FUND GAIN/LOSS:	-425,153.70	-431,941.97	-467,854.85	-353,750.91	-505,329.00	-521,885.00	

Operations & Maintenance
General Fund 001

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 519,265	$ 632,898	$ 761,353	$ 941,956	24%
Benefits	149,690	223,848	255,350	342,512	34%
Supplies	95,223	86,142	86,350	115,600	34%
Services & Charges	153,839	136,767	187,900	164,435	-12%
Capital Outlay	457,961	90,404	2,556,393	826,948	-68%
Parks Total	**$ 1,375,979**	**$ 1,170,060**	**$ 3,847,346**	**$ 2,391,451**	**-38%**

Notes	
Salaries & Wages	Adding 3 New FTE in 2019. Mechanic Assistant, Maintenance Worker, and Parks/Events Worker.
Capital Outlay	Capital Outlay includes $228K for Equipment, $50K for Orchard Park Improvements such as security cameras, flag pole, and furnishings. $20K for LL Ballfields (Safety Netting and entry sign). $20K for Town Square Gazeebo, $20K for Rocky Hill Shade Structure, $25K for Asset Mgt Software. $448K Carry Over for Orchard Park Construction from 2018.

CITY OF LIBERTY LAKE
DEPARTMENT: OPERATIONS & MAINTENANCE
FUND: General Fund
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
518 30 10 00	Salaries & Wages-Janitorial/Building Services	29,721.93	20,715.38	41,213.00	42,866.00	
518 30 10 01	Overtime-Janitorial/Building Services	76.41	363.72	-	-	No budget
576 80 10 02	Parks-Overtime	11,749.97	19,724.41	10,000.00	10,000.00	No change. JC
576 80 10 03	Salaries & Wages-Parks	477,717.16	592,094.12	710,140.00	889,090.00	Adding 3 FTE to 2019 Budget
518 30 20 01	Social Security & Medicare-Janitorial/Building Services	2,386.62	654.22	598.00	622.00	
518 30 21 05	Retirement-Janitorial/Building Services	3,331.45	2,582.37	5,244.00	5,500.00	
518 30 22 04	Employee Assistance Program	10.43	4.47	18.00	18.00	
518 30 23 02	Labor & Industries-Janitorial/Building Services	1,748.64	899.18	1,660.00	1,570.00	
518 30 28 00	HRA VEBA	-	-	1,500.00	-	No budget
576 80 20 01	Parks-Social Security & Medicare	29,441.58	23,836.39	31,469.00	37,405.00	
576 80 21 05	Parks-Retirement	52,895.12	72,176.28	91,649.00	115,354.00	
576 80 22 04	Parks-Medical/Life/LTD	31,253.03	93,206.67	75,361.00	121,548.00	
576 80 23 02	Parks-Labor & Industries	26,223.20	24,088.86	32,851.00	34,995.00	
576 80 28 06	HRA VEBA	2,400.00	6,400.02	15,000.00	25,500.00	
518 30 31 00	Centralized Services Supplies	8,231.81	15,985.17	12,000.00	23,000.00	Increase $4k due to past two year expenditures and increase in building maintenance. Add $7k for AED's at each facility. JC
518 30 32 00	Central Services Fuel Consumed	-	858.62	250.00	500.00	Adding budget number due to shifting of funds into correct line item. JC
553 60 31 00	Weed Control Supplies	396.83	1,382.57	3,000.00	1,000.00	Reduce expenditure do to increase use of outside services. JC
553 60 31 30	Centennial Trail Weed Control Supplies	-	-	-	1,000.00	Centennial Trail maintenance. JC
571 00 31 00	Recreation Supplies	1,490.65	1,124.28	1,500.00	1,500.00	No change. JC
571 00 31 03	Rec Shuttle - Office & Operating Supplies	70.37	-	-	-	
571 00 31 04	Special Events Supplies	4,425.99	8,346.05	5,500.00	5,500.00	Anticipated expenditure for 2018. JC
576 80 31 01	Parks Supplies	74,711.78	22,599.57	20,000.00	20,000.00	No change. JC
576 80 31 02	Grant-Arbor Day	-	310.76	-	-	
576 80 31 15	Ballfields Supplies	-	12,156.82	19,000.00	19,000.00	Anticipated expenditure for 2018. JC
576 80 31 25	Pavillion Park Supplies	-	11,026.89	12,000.00	12,000.00	No Change. JC
576 80 31 35	Town Square Supplies	-	1,229.03	1,800.00	1,800.00	No Change. JC
576 80 31 45	Orchard Park Supplies	-	-	-	15,000.00	Anticipating similar budget to Pavillion Park plus funds for initial park set
576 80 31 55	Rocky Hill Park Supplies	-	5,175.38	5,000.00	5,000.00	No Change. JC
576 80 31 65	Centennial Trail Supplies	-	-	-	3,000.00	Maintenance supplies for Centennial Trail. JC
576 80 32 00	Parks Fuel Consumed	5,895.67	5,567.44	5,500.00	6,500.00	Anticipate increase of fuel use at Orchard Park. JC
576 80 32 15	Ballfields Fuel Consumed	-	379.64	800.00	800.00	No Change. JC
518 30 41 00	Central Services-Professional Services	8,640.22	12,993.92	15,000.00	25,785.00	Increase $5k due to ongoing, anticipated building maintenance. Add $5
518 30 47 00	Central Services-Utility Services	18,717.64	20,236.04	22,000.00	22,000.00	No change. JC
518 30 48 00	Central Services-Outside Labor & Materials	1,900.30	14,149.20	-	10,000.00	CIP #A-7 - City Hall Improvements
553 60 41 00	Weed Control Professional Services	-	563.05	-	2,000.00	Weed control for Orchard Park establishment. JC
553 60 41 30	Centennial Trail Weed Control Professional Services	-	-	-	2,000.00	Centennial Trail maintenance. JC
553 60 48 00	Weed Control Outside Labor & Materials	-	418.89	-	-	
571 00 41 00	Rec-Professional Services	10,040.27	134.31	5,000.00	1,000.00	Decreased activity and use of line item. JC
571 00 41 01	Children's Programming	8,448.00	4,000.00	6,500.00	6,500.00	
571 00 41 04	Rec Shuttle - Professional Services	-	71.74	-	-	
571 00 41 05	Special Events Professional Services	23,933.47	26,050.97	50,000.00	-	Move to Fund 111 Parks & Arts Fund. 4th of July, Barefoot in the Park, Symphony (as proposed by P&A Strategic Plan), Orchard Park Event TBD (as proposed by P&A Commission), Tis the Season. JC
571 00 41 06	Unemployment Claims-Recreation	5,000.00	-	-	-	
571 00 41 07	Special Events Business & Community Support	-	3,769.95	5,000.00	5,000.00	No Change. JC
571 00 42 00	Rec-Telephone,Internet,Postage	-	7.29	-	-	

571 00 43 00	Rec Travel-Lodging,Meals,Mileage	574.97	-	-	-	
571 00 47 00	Special Events Utilities-Elec/Gas,Wtr/Swr,Trsh	-	484.28	550.00	550.00	No change. JC
571 00 48 01	Rec Shuttle-Outside Labor & Materials	339.15	-	-	-	
571 00 49 00	Rec-Dues,Subscriptions,Mbrships	-	418.50	-	-	
576 80 41 00	Parks-Professional Services	16,936.81	3,540.36	30,450.00	23,000.00	Anticipated use due to reallocation of line item plus $20k for Centennial
576 80 41 01	Unemployment Claims-Parks	6,916.39	9,784.59	7,500.00	7,500.00	
576 80 41 15	Ballfields-Professional Services	-	720.99	5,000.00	5,000.00	No change. JC
576 80 41 25	Pavillion Park-Professional Services	-	1,704.20	7,750.00	7,750.00	No Change. Anticipated routine maintenance. JC
576 80 41 35	Town Square-Professional Services	-	1,484.09	1,200.00	1,200.00	No Change. Anticipated routine maintenance. JC
576 80 41 45	Orchard Park-Professional Services	-	487.26	-	7,750.00	Anticipating similar budget to Pavillion Park. JC
576 80 41 55	Rocky Hill Park-Professional Services	-	581.20	8,350.00	3,000.00	Anticipated use for 2019. Decreased due to one time maintenance expe
576 80 41 65	Centennial Trail Professional Services	-	-	-	3,000.00	Maintenance for Centennial Trail. JC
576 80 42 00	Parks-Telephone,Internet,Postage	4,222.20	8,025.60	5,000.00	5,000.00	No Change. JC
576 80 42 15	Ballfields-Telephone,Internet,Postage	-	390.00	300.00	300.00	No Change. JC
576 80 42 55	Rocky Hill Park-Telephone,Internet,Postage	-	390.00	300.00	300.00	No Change. JC
576 80 43 00	Parks Travel-Lodging,Meals,Mileage	1,144.03	781.93	1,500.00	1,500.00	No Change. JC
576 80 47 01	Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	27,250.87	596.64	1,000.00	1,000.00	No change. JC
576 80 47 15	Ballfields Utilities-Elec/Gas,Wtr/Swr,Trsh	-	3,804.31	1,000.00	1,000.00	No change. JC
576 80 47 25	Pavillion Park Utilities-Elec/Gas,Wtr/Swr,Trsh	-	3,685.37	2,500.00	2,800.00	Increase based on past two years. JC
576 80 47 35	Town Square Utilities-Elec/Gas,Wtr/Swr,Trsh	-	2,893.41	2,500.00	2,500.00	No change. JC
576 80 47 45	Orchard Park Utilities-Elec/Gas,Wtr/Swr,Trsh	-	-	-	7,000.00	Anticipated new number based on Rocky Hill Park including power, splas
576 80 47 55	Rocky Hill Park Utilities-Elec/Gas,Wtr/Swr,Trsh	-	9,157.30	7,000.00	7,000.00	No change. JC
576 80 48 00	Parks-Outside Labor & Materials	17,406.13	204.38	-	-	
576 80 48 15	Ballfields-Outside Labor & Materials	-	2,051.71	-	-	
576 80 48 25	Pavillion Park-Outside Labor/Materials	-	606.42	-	-	
576 80 48 45	Orchard Park-Outside Labor & Materials	-	-	-	-	
576 80 48 55	Rocky Hill Park-Outside Labor & Materials	-	8.02	-	-	
576 80 49 01	Parks-Registration Fees,Mbrships	2,368.11	2,571.20	2,500.00	3,000.00	Increased for staff training and certifications. JC
594 18 64 00	Central Services-Furniture,Computers&Equip	-	-	15,000.00	40,000.00	CIP Project #15 - Add $25k for Asset Mgt Software for facilities. JC
594 76 61 00	Capital Expenditures - Land	333,337.00	-	185,000.00	-	Move to REET 2
594 76 62 01	Parks-Buildings & Structures	23,254.97	-	-	-	
594 76 63 01	Parks-Other Improvements	30,298.16	5,202.16	10,000.00	-	No Budget
594 76 63 05	Arboretum-Other Improvements	4,767.83	1,820.55	-	-	
594 76 63 06	Pavillion Park - Other Improvements	4,058.91	2,500.00	236,585.00	-	Trailhead irrigation in REET 2
594 76 63 07	Rocky Hill - Other Improvements	-	-	20,000.00	20,000.00	CIP 4 - Shade structure over playground. JC
594 76 63 08	Town Square Park - Other Improvements	3,445.07	3,921.76	4,000.00	20,000.00	Gazeebo - CIP A-5
594 76 63 10	LL Ball Fields - Other Improvements	-	10,444.14	6,000.00	20,000.00	CIP A-6 - Safety netting backstops $10k, entry sign $10k. JC
594 76 63 11	Trailhead Irrigation Improvements Capital Expenditures	-	-	1,300,000.00	-	Move to Fund 311
594 76 63 12	Orchard Park-Other Improvements	-	-	-	50,000.00	CIP A-4 - Add landscaping, park furnishings, flag pole, security cameras
594 76 64 01	Parks-Furniture,Computers&Equip	48,715.40	66,515.70	70,000.00	228,000.00	Equipment to set up maintenance on the north side of the City, including
594 76 64 03	Chipper-Dept Of Ecology Grant	10,084.00	-	-	-	
594 76 60 00	Capital Outlays Public Art	-	-	-	-	Move to Fund 111 Parks & Arts Fund. Public Art per Parks Board
597 76 03 14	Transfer Out Orchard Park	-	-	709,808.00	448,948.00	Carry over from 2018
	Total	**1,375,978.54**	**1,170,059.74**	**3,847,346.00**	**2,391,451.00**	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE — Time: 13:41:19 Date: 10/10/2018
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001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
518 30 10 00	Salaries & Wages-Janitorial/Building Services	33,118.60	29,721.93	20,715.38	25,469.83	41,213.00	42,866.00	
518 30 10 01	Overtime-Janitorial/Building Services	199.84	76.41	363.72	183.68	0.00	0.00	No budget
571 00 10 00	Salaries & Wages-Recreation	71,260.49	0.00	0.00	0.00	0.00	0.00	
571 00 10 01	Rec-Overtime	1,168.23	0.00	0.00	0.00	0.00	0.00	
576 80 10 02	Parks-Overtime	9,467.88	11,749.97	19,724.41	12,662.81	10,000.00	10,000.00	No change. JC
576 80 10 03	Salaries & Wages-Parks	405,621.03	477,717.16	592,094.12	485,021.63	710,140.00	889,090.00	
594 76 10 02	Salaries & Wages-Trailhead Irrigation Improvements	0.00	0.00	0.00	2,650.00	0.00	0.00	
010	Salaries and Wages	520,836.07	519,265.47	632,897.63	525,987.95	761,353.00	941,956.00	
518 30 20 01	Social Security & Medicare-Janitorial/Building Services	2,548.86	2,386.62	654.22	371.99	598.00	622.00	
518 30 21 05	Retirement-Janitorial/Building Services	3,377.26	3,331.45	2,582.37	3,266.61	5,244.00	5,500.00	
518 30 22 04	Employee Assistance Program	0.00	10.43	4.47	13.93	18.00	18.00	
518 30 23 02	Labor & Industries-Janitorial/Building Services	1,923.71	1,748.64	899.18	964.57	1,660.00	1,570.00	
518 30 28 00	HRA VEBA	0.00	0.00	0.00	0.00	1,500.00	0.00	No budget
571 00 20 01	Rec-Social Security & Medicare	3,093.49	0.00	0.00	0.00	0.00	0.00	
571 00 21 05	Rec-Retirement	4,742.59	0.00	0.00	0.00	0.00	0.00	
571 00 22 04	Rec Coord Medical/Life/LTD	13,690.48	0.00	0.00	0.00	0.00	0.00	
571 00 23 02	Rec-Labor & Industries	2,822.52	0.00	0.00	0.00	0.00	0.00	
571 00 28 00	HRA VEBA	800.00	0.00	0.00	0.00	0.00	0.00	
576 80 20 01	Parks-Social Security & Medicare	26,047.15	29,441.58	23,836.39	20,217.84	31,469.00	37,405.00	
576 80 21 05	Parks-Retirement	44,605.50	52,895.12	72,176.28	55,338.85	91,649.00	115,354.00	
576 80 22 04	Parks-Medical/Life/LTD	24,308.19	31,253.03	93,206.67	54,790.99	75,361.00	121,548.00	
576 80 23 02	Parks-Labor & Industries	25,103.92	26,223.20	24,088.86	17,988.98	32,851.00	34,995.00	
576 80 28 06	HRA VEBA	1,600.00	2,400.00	6,400.02	18,000.00	15,000.00	25,500.00	
594 76 20 02	Social Security & Medicare-Trailhead Irrigation Improvements	0.00	0.00	0.00	202.73	0.00	0.00	
594 76 23 03	Labor & Industries-Trailhead Irrigation Improvements	0.00	0.00	0.00	33.32	0.00	0.00	
020	Personnel Benefits	154,663.67	149,690.07	223,848.46	171,189.81	255,350.00	342,512.00	
518 30 31 00	Centralized Services Supplies	11,282.44	8,231.81	15,985.17	14,807.04	12,000.00	23,000.00	Increase $4k due to past two year expenditures and increase in building maintenance. Add $7k for AED's at each facility. JC
518 30 32 00	Central Services Fuel Consumed	0.00	0.00	858.62	1,336.95	250.00	500.00	Adding budget number due to shifting of funds into correct line item. JC
553 60 31 00	Weed Control Supplies	0.00	396.83	1,382.57	986.63	3,000.00	1,000.00	Reduce expenditure do to increase use of outside services. JC

5 YEAR BUDGET COMPARISON

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
553 60 31 30	Centennial Trail Weed Control Supplies	0.00	0.00	0.00	0.00	0.00	1,000.00	Centennial Trail maintenance. JC
571 00 31 00	Recreation Supplies	2,061.74	1,490.65	1,124.28	1,600.42	1,500.00	1,500.00	No change. JC
571 00 31 01	CHILL Office/Operating Supplies	5,826.89	0.00	0.00	0.00	0.00	0.00	
571 00 31 03	Rec Shuttle - Office & Operating Supplies	0.00	70.37	0.00	0.00	0.00	0.00	
571 00 31 04	Special Events Supplies	10,067.22	4,425.99	8,346.05	4,397.13	5,500.00	5,500.00	Anticipated expenditure for 2018. JC
571 00 32 00	Participant Recreation - Fuel Consumed	798.40	0.00	0.00	0.00	0.00	0.00	
576 80 31 01	Parks Supplies	85,772.17	74,711.78	22,599.57	20,508.67	20,000.00	20,000.00	No change. JC
576 80 31 02	Grant-Arbor Day	201.10	0.00	310.76	500.00	0.00	0.00	
576 80 31 15	Ballfields Supplies	0.00	0.00	12,156.82	8,739.08	19,000.00	19,000.00	Anticipated expenditure for 2018. JC
576 80 31 25	Pavillion Park Supplies	0.00	0.00	11,026.89	12,660.43	12,000.00	12,000.00	No Change. JC
576 80 31 35	Town Square Supplies	0.00	0.00	1,229.03	625.87	1,800.00	1,800.00	No Change. JC
576 80 31 45	Orchard Park Supplies	0.00	0.00	0.00	0.00	0.00	15,000.00	Anticipating similar budget to Pavillion Park plus funds for initial park setup of tools and supplies. JC
576 80 31 55	Rocky Hill Park Supplies	0.00	0.00	5,175.38	4,892.18	5,000.00	5,000.00	No Change. JC
576 80 31 65	Centennial Trail Supplies	0.00	0.00	0.00	0.00	0.00	3,000.00	Maintenance supplies for Centennial Trail. JC
576 80 32 00	Parks Fuel Consumed	6,668.70	5,895.67	5,567.44	4,820.10	5,500.00	6,500.00	Anticipate increase of fuel use at Orchard Park. JC
576 80 32 15	Ballfields Fuel Consumed	0.00	0.00	379.64	483.87	800.00	800.00	No Change. JC
030	Supplies	122,678.66	95,223.10	86,142.22	76,358.37	86,350.00	115,600.00	
518 30 41 00	Central Services-Professional Services	6,801.06	8,640.22	12,993.92	19,251.15	15,000.00	25,785.00	Increase $5k due to ongoing, anticipated building maintenance. Add $5785 for Asset Mgt. Software annual renewal. JC
518 30 47 00	Central Services-Utility Services	20,572.74	18,717.64	20,236.04	14,298.97	22,000.00	22,000.00	No change. JC
518 30 48 00	Central Services-Outside Labor & Materials	7,442.85	1,900.30	14,149.20	0.00	0.00	10,000.00	CIP #A-7 - City Hall Improvements
553 60 41 00	Weed Control Professional Services	0.00	0.00	563.05	0.00	0.00	2,000.00	Weed control for Orchard Park establishment. JC
553 60 41 30	Centennial Trail Weed Control Professional Services	0.00	0.00	0.00	0.00	0.00	2,000.00	Centennial Trail maintenance. JC
553 60 48 00	Weed Control Outside Labor & Materials	0.00	0.00	418.89	0.00	0.00	0.00	
571 00 41 00	Rec-Professional Services	3,955.35	10,040.27	134.31	719.05	5,000.00	1,000.00	Decreased activity and use of line item. JC
571 00 41 01	Children's Programming	15,251.77	8,448.00	4,000.00	0.00	6,500.00	6,500.00	
571 00 41 04	Rec Shuttle - Professional Services	1,320.40	0.00	71.74	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
571 00 41 05	Special Events Professional Services	8,502.59	23,933.47	26,050.97	30,441.22	50,000.00	71,750.00	4th of July, Barefoot in the Park, Symphony (as proposed by P&A Strategic Plan), Orchard Park Event TBD (as proposed by P&A Commission), Tis the Season. JC
571 00 41 06	Unemployment Claims-Recreation	1,500.00	5,000.00	0.00	0.00	0.00	0.00	
571 00 41 07	Special Events Business & Community Support	0.00	0.00	3,769.95	1,419.30	5,000.00	5,000.00	No Change. JC
571 00 42 00	Rec-Telephone,Internet,Postage	989.38	0.00	7.29	0.00	0.00	0.00	
571 00 43 00	Rec Travel-Lodging,Meals,Mileage	356.11	574.97	0.00	0.00	0.00	0.00	
571 00 44 00	Participant Recreation - External Taxes & Operating Assessments	573.86	0.00	0.00	0.00	0.00	0.00	
571 00 47 00	Special Events Utilities-Elec/Gas,Wtr/Swr,Trsh	0.00	0.00	484.28	238.58	550.00	550.00	No change. JC
571 00 48 01	Rec Shuttle-Outside Labor & Materials	3,287.47	339.15	0.00	0.00	0.00	0.00	
571 00 49 00	Rec-Dues,Subscriptions,Mbrships	508.00	0.00	418.50	148.00	0.00	0.00	
576 80 41 00	Parks-Professional Services	20,605.87	16,936.81	3,540.36	3,209.68	30,450.00	23,000.00	Anticipated use due to reallocation of line item plus $20k for Centennial Trail Membership. JC
576 80 41 01	Unemployment Claims-Parks	11,601.51	6,916.39	9,784.59	12,873.27	7,500.00	7,500.00	
576 80 41 15	Ballfields-Professional Services	0.00	0.00	720.99	3,018.18	5,000.00	5,000.00	No change. JC
576 80 41 25	Pavillion Park-Professional Services	0.00	0.00	1,704.20	4,663.41	7,750.00	7,750.00	No Change. Anticipated routine maintenance. JC
576 80 41 35	Town Square-Professional Services	0.00	0.00	1,484.09	228.00	1,200.00	1,200.00	No Change. Anticipated routine maintenance. JC
576 80 41 45	Orchard Park-Professional Services	0.00	0.00	487.26	1,512.11	0.00	7,750.00	Anticipating similar budget to Pavillion Park. JC
576 80 41 55	Rocky Hill Park-Professional Services	0.00	0.00	581.20	9,528.92	8,350.00	3,000.00	Anticipated use for 2019. Decreased due to one time maintenance expenses in 2018. JC
576 80 41 65	Centennial Trail Professional Services	0.00	0.00	0.00	0.00	0.00	3,000.00	Maintenance for Centennial Trail. JC
576 80 42 00	Parks-Telephone,Internet,Postage	3,491.72	4,222.20	8,025.60	5,943.68	5,000.00	5,000.00	No Change. JC
576 80 42 15	Ballfields-Telephone,Internet,Postage	0.00	0.00	390.00	294.50	300.00	300.00	No Change. JC
576 80 42 55	Rocky Hill Park-Telephone,Internet,Postage	0.00	0.00	390.00	294.50	300.00	300.00	No Change. JC
576 80 43 00	Parks Travel-Lodging,Meals,Mileage	1,207.14	1,144.03	781.93	635.58	1,500.00	1,500.00	No Change. JC
576 80 47 01	Parks Utilities-Elec/Gas,Wtr/Swr,Trsh	29,891.90	27,250.87	596.64	121.41	1,000.00	1,000.00	No change. JC
576 80 47 15	Ballfields Utilities-Elec/Gas,Wtr/Swr,Trsh	0.00	0.00	3,804.31	1,241.34	1,000.00	1,000.00	No change. JC
576 80 47 25	Pavillion Park Utilities-Elec/Gas,Wtr/Swr,Trsh	0.00	0.00	3,685.37	3,387.82	2,500.00	2,800.00	Increase based on past two years. JC
576 80 47 35	Town Square Utilities-Elec/Gas,Wtr/Swr,Trsh	0.00	0.00	2,893.41	2,886.65	2,500.00	2,500.00	No change. JC

5 YEAR BUDGET COMPARISON

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
576 80 47 45	Orchard Park Utilities-Elec/Gas,Wtr/Swr,Trsh	0.00	0.00	0.00	36.65	0.00	7,000.00	Anticipated new number based on Rocky Hill Park including power, splash pad and irrigation. JC
576 80 47 55	Rocky Hill Park Utilities-Elec/Gas,Wtr/Swr,Trsh	0.00	0.00	9,157.30	8,278.19	7,000.00	7,000.00	No change. JC
576 80 48 00	Parks-Outside Labor & Materials	2,282.35	17,406.13	204.38	0.00	0.00	0.00	
576 80 48 15	Ballfields-Outside Labor & Materials	0.00	0.00	2,051.71	0.00	0.00	0.00	
576 80 48 25	Pavillion Park-Outside Labor/Materials	0.00	0.00	606.42	0.00	0.00	0.00	
576 80 48 55	Rocky Hill Park-Outside Labor & Materials	0.00	0.00	8.02	0.00	0.00	0.00	
576 80 49 01	Parks-Registration Fees,Mbrships	1,551.82	2,368.11	2,571.20	1,633.65	2,500.00	3,000.00	Increased for staff training and certifications. JC
040	Services	141,693.89	153,838.56	136,767.12	126,303.81	187,900.00	236,185.00	
597 76 03 14	Transfer Out Orchard Park	0.00	0.00	0.00	0.00	0.00	448,948.00	
050	Intergovernmental Services and Other	0.00	0.00	0.00	0.00		448,948.00	
594 18 64 00	Central Services-Furniture,Computers&Equip	0.00	0.00	0.00	28,216.77	15,000.00	40,000.00	CIP Project #15 - Add $25k for Asset Mgt Software for facilities. JC
594 76 60 00	Capital Outlays Public Art	0.00	0.00	0.00	0.00	0.00	72,500.00	Public Art per Parks Board
594 76 61 00	Capital Expenditures - Land	0.00	333,337.00	0.00	10,226.65	185,000.00	0.00	Move to REET 2
594 76 62 01	Parks-Buildings & Structures	32,958.52	23,254.97	0.00	0.00	0.00	0.00	
594 76 63 01	Parks-Other Improvements	0.00	30,298.16	5,202.16	7,830.00	10,000.00	10,000.00	
594 76 63 05	Arboretum-Other Improvements	7,638.31	4,767.83	1,820.55	1,008.54	0.00	0.00	
594 76 63 06	Pavillion Park - Other Improvements	29.34	4,058.91	2,500.00	50,410.69	236,585.00	0.00	Trailhead irrigation in REET 2
594 76 63 07	Rocky Hill - Other Improvements	10,739.73	0.00	0.00	0.00	20,000.00	20,000.00	CIP 4 - Shade structure over playground. JC
594 76 63 08	Town Square Park - Other Improvements	142.68	3,445.07	3,921.76	0.00	4,000.00	20,000.00	Gazeebo - CIP #A-5
594 76 63 10	LL Ball Fields - Other Improvements	11,888.52	0.00	10,444.14	0.00	6,000.00	20,000.00	CIP A-6 - Safety netting backstops $10k, entry sign $10k. JC
594 76 63 11	Trailhead Irrigation Improvements Capital Expenditures	0.00	0.00	0.00	197,121.16	1,300,000.00	0.00	Move to Fund 311
594 76 63 12	Orchard Park-Other Improvements	0.00	0.00	0.00	0.00	0.00	50,000.00	CIP A-4 - Add landscaping, park furnishings, flag pole, security cameras. JC

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

001 General Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 76 64 01	Parks-Furniture,Computers&Equip	55,544.32	48,715.40	66,515.70	60,179.22	70,000.00	228,000.00	Equipment to set up maintenance on the north side of the City, including Orchard Park and Centennial Trail ($99k total for the North side). The balance is to replace equipment as part of the fleet rotation plan including a pickup, a Pro Gator and two mowers. JC
594 76 64 03	Chipper-Dept Of Ecology Grant	0.00	10,084.00	0.00	0.00	0.00	0.00	
060	Capital Outlays	118,941.42	457,961.34	90,404.31	354,993.03	1,846,585.00	460,500.00	
090	Interfund Payments for Services	0.00	0.00	0.00	0.00			
576	Park Facilities	1,058,813.71	1,375,978.54	1,170,059.74	1,254,832.97	3,137,538.00	2,545,701.00	
TOTAL EXPENDITURES:		**1,058,813.71**	**1,375,978.54**	**1,170,059.74**	**1,254,832.97**	**3,137,538.00**	**2,545,701.00**	
	FUND GAIN/LOSS:	-1,058,813.71	-1,375,978.54	-1,170,059.74	-1,254,832.97	-3,137,538.00	-2,545,701.00	

2019 ALL OTHER FUNDS

The City of Liberty Lake

Street Operations and Maintenance Fund Resources
Special Revenue Fund 110

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 282,112	$ 215,401	$ 205,498	$ 252,940	23%
Taxes - Motor Vehicle Fuel Tax	202,869	211,756	229,218	245,191	7%
Electric Utility Tax	350,931	370,588	367,000	376,000	2%
Gas Utility Tax	81,710	100,437	90,000	91,000	1%
Garbage/Solid Waste Utility Tax	52,954	54,877	55,000	55,000	0%
Cable Utility Tax	71,169	75,855	68,000	73,000	7%
Telephone Utility Tax	342,043	288,693	230,000	215,000	-7%
Interest & Other Earnings	1,327	1,181	735	750	2%
Other Financing Sources, Transfer - In	-	330,000	425,000	-	-100%
Street Fund Total Resources	**$ 1,385,114**	**$ 1,703,287**	**$ 1,670,451**	**$ 1,308,881**	**-22%**

Street Operations and Maintenance Fund Resources
Special Revenue Fund 110

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 137,685	$ 149,656	$ 189,046	$ 79,135	-58%
Benefits	57,059	67,338	76,620	38,420	-50%
Supplies	46,400	112,636	177,000	153,500	-13%
Services & Charges	391,359	298,158	222,050	231,615	4%
Debt Service	-	-	-	65,253	#DIV/0!
Capital Outlay	137,210	412,007	542,000	125,000	-77%
Other Financing Uses, Transfer - Out	400,000	400,000	400,000	400,000	0%
Fund Balance	-	-	63,735	215,958	239%
Street Fund Total Uses	**$ 1,169,713**	**$ 1,439,795**	**$ 1,670,451**	**$ 1,308,881**	**-22%**

Notes	
Revenue	Utility Tax is dedicated for the Streets Maintenance and Streets Capital.
Debt Service	Annual Payment for Lease Equipment - Grader & two Loaders
Salaries & Wages	Moved Civil Engineer to Department of Planning & Engineering Services.
Capital Outlay	Includes Pedestrian Safety crossings, equipment, and Harvard Rd Round About improvement.

CITY OF LIBERTY LAKE
FUND: 110 STREET FUND
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
308 80 01 10	Unreserved Beginning Cash/Investments	282,111.91	215,400.89	205,498.00	252,940.00	
316 41 01 10	Electric Utility Tax	350,970.03	370,660.14	367,000.00	376,000.00	
316 41 01 11	Utility Tax Rebate-Electric	(38.63)	(72.62)	-	-	No budget
316 43 01 10	Gas Utility Tax	81,735.44	100,476.69	90,000.00	91,000.00	
316 43 01 11	Utility Tax Rebate-Gas	(25.88)	(39.50)	-	-	No budget
316 45 01 10	Garbage/Solid Waste Utility Tax	52,964.13	54,896.42	55,000.00	55,000.00	
316 45 01 11	Utility Tax Rebate-Garbage/Solid Waste	(10.42)	(19.47)	-	-	No budget
316 46 01 10	Cable Utility Tax	71,182.00	75,889.17	68,000.00	73,000.00	
316 46 01 11	Utility Tax Rebate-Cable	(12.94)	(34.10)	-	-	No budget
316 47 01 10	Cellular/Pager/Telephone Utility Tax	342,053.34	288,741.83	230,000.00	215,000.00	
316 47 01 11	Utility Tax Rebate-Telephone	(10.04)	(49.28)	-	-	No budget
334 03 80 13	State Grant From Transportation Improvement Board (TII	-	50,000.00	-	-	
337 00 01 10	Local Grants,Entitlements And Other Payments	-	4,499.20	-	-	
336 00 71 00	Multimodal Transportation	9,183.54	9,803.71	13,973.00	17,338.00	MRSC rev est
336 00 87 00	Gas Tax - Streets	193,685.13	201,952.70	215,245.00	227,853.00	MRSC rev est
361 40 01 10	Interest - Checking	21.71	39.46	35.00	50.00	
361 11 01 10	Investment Interest	1,304.90	1,141.72	700.00	700.00	
397 42 01 10	OP Trans Frm Gen Fund	-	330,000.00	425,000.00	-	No budget
	Total	**1,385,114.22**	**1,703,286.96**	**1,670,451.00**	**1,308,881.00**	
542 90 10 05	Streets-Overtime	-	1,566.78	-	10,000.00	
542 90 10 06	Salaries & Wages-Streets	137,685.24	148,089.23	189,046.00	69,135.00	
542 90 20 01	Streets-Medicare	2,205.69	2,855.48	5,290.00	3,430.00	
542 90 21 05	Streets-Retirement	17,019.71	17,534.87	23,512.00	10,154.00	
542 90 22 04	Streets-Medical/Life/LTD	33,314.98	42,108.44	34,047.00	18,546.00	
542 90 23 02	Streets-Labor & Industries	2,918.48	2,838.94	7,771.00	3,290.00	
542 90 28 06	HRA VEBA	1,600.00	2,000.00	6,000.00	3,000.00	
542 30 31 00	Roadway Supplies	-	13,315.24	1,500.00	5,000.00	Increase due to bringing in more work inhouse.SW
542 30 31 01	Roadway Striping Supplies	-	993.34	11,000.00	12,000.00	Increase do to crews doing more work inhouse.SW
542 64 31 00	Traffic Control Devices Supplies	-	7,393.92	6,000.00	7,000.00	Increase to start replacing faded signs. SW
542 66 31 00	Snow And Ice Control Supplies	-	32,400.81	100,000.00	70,000.00	Decrease due to moving in house.SW
542 66 32 00	Snow And Ice Control Fuel	-	2,355.24	-	5,000.00	Increase due to inhouse plowing.SW
542 70 31 01	Roadside Supplies	8,261.69	28,831.22	27,500.00	27,500.00	No change. JC
542 90 31 00	Maint Admin & Overhead Supplies	33,072.47	16,321.41	14,000.00	14,000.00	Based on 2018 expenditure O&M. JC
542 90 32 00	Maint Admin & Overhead Fuel Consumed	4,355.99	7,583.77	12,000.00	8,000.00	Estimate from 2017, 2018 for O&M. JC
553 60 31 10	Weed Control Supplies	709.88	3,441.30	5,000.00	5,000.00	No change O&M. JC
542 30 41 01	Roadway - Professional Services	-	94.63	20,000.00	40,000.00	Increase to have crack selaing done.SW
542 30 47 01	Roadway - Utility Services	807.84	955.80	750.00	750.00	
542 30 48 06	Roadway - Striping	26,092.20	8,187.71	28,000.00	20,000.00	Reduce due to crews doing more work.SW
542 30 48 08	Roadway - Outside Labor & Materials	30,855.22	19,752.00	-	-	
542 62 48 00	Special Purpose Paths - Outside Labor & Materials	3,670.42	-	-	-	
542 63 47 00	Street Lighting - Utility Services	40,535.72	41,816.00	44,000.00	59,000.00	Addding Lighting Cost for Country Vista lights $15K
542 64 41 00	Traffic Control Devices-Professional Services	-	-	5,200.00	10,500.00	Increase, moving outside labor and materials. to this line. SW
542 64 47 00	Traffic Control Devices-Elec/Gas,Wtr/Swr,Trsh	7,233.99	4,773.72	5,000.00	5,000.00	
542 64 48 00	Traffic Control Devices-Outside Labor & Materials	7,949.09	1,304.07	5,200.00	-	Moved to professional services.SW
542 66 41 00	Snow And Ice Control-Professional Service	195,501.76	169,359.47	60,000.00	30,000.00	Decrease due to inhosue plowing. Using contractors as relief. SW
542 66 48 00	Trail Maint-Outside Labor & Materials	30,366.93	-	-	-	
542 67 41 00	Street Cleaning Professional Services	4,410.50	-	-	-	
542 67 41 02	Road And Street Maintenance - Street Sweeping	7,401.20	-	-	-	
542 67 48 00	Street Cleaning Outside Labor & Materials	4,743.74	-	-	-	

						No change. JC
542 70 41 00	Roadside Professional Services	4,593.02	18,277.44	20,000.00	25,000.00	Sidewalk repair. $5000 SW
542 70 47 00	Roadside Utilities	-	-	-	10,000.00	New line item, amount moved from other utilities line item. JC
542 70 48 01	Roadside Outside Labory & Materials	783.08	9,317.01	-	-	
542 90 41 00	Maint Admin & Overhead Professional Services	13,051.31	8,614.72	11,000.00	6,865.00	Inc. lease agreement's sales tax of $5808.amg O&M portion $1000 2019. JC Management Software $2056.32.SW Move $2000 for on-call engineering to 558-50-41-00 LDK
542 90 42 00	Maint Admin & Overhead Telephone,Internet,Postage	898.86	2,532.43	750.00	1,350.00	Increase due to additional staffing O&M. JC Move $250 to 558-60-42-00 for engineer. LDK
542 90 43 00	Maint Admin & Overhead Lodging,Meals,Mileage	54.61	930.63	1,250.00	2,250.00	Travel/training for O&M staff. JC Attended snow confrence.$1000 SW
542 90 47 00	Maint Admin & Overhead Utility Services Garbage	219.78	15.00	300.00	300.00	No Change. JC
542 90 48 00	Maint Admin & Overhead Outside Labor & Materials	5,378.57	2,071.07	5,000.00	-	"0" Line item funding moved to Professional Services. JC
542 90 49 00	Maint Admin & Overehad Registration Fees, Mbrships	3,204.67	4,290.00	6,000.00	7,000.00	2019 O&M. $6000 JC APWA membership and attened snow confrence. SW$1000 Moved $2000 for engineer memberships & training, utility locate membershipt to 558-60-42-00
553 60 41 10	Weed Control Professional Services	81.53	2,768.97	6,000.00	10,000.00	Increase to anticipated amount for 2019 O&M. JC
553 60 48 10	Weed Control Outside Labor & Materials	-	397.13	-	-	
554 30 41 10	Road Hazard Removal	3,525.00	2,700.00	3,600.00	3,600.00	
591 95 70 00	Debt Repayment-Roads/Streets And Other Infrastructure	-	-	-	40,791.00	Lease agreements-2 loaders,1grader,1 excavator
592 95 80 00	Interest And Other Debt Service Cost-Roads/Streets And	-	-	-	24,462.00	Lease agreements-2 loaders,1 grader,1 excavator
594 42 62 00	Capital Expenditures-Buildings & Structures	-	-	-	48,000.00	Conctrete for Harvard Round about $48k SW
594 42 64 00	Capital Expenditures - Furniture,Computers&Equip	43,115.95	250,627.11	47,000.00	37,000.00	For two way radio's SW 12K Spray tank for weed control; Pro Gator fleet rotation; add blower for north side split with parks. $25k O&M JC
595 30 63 07	Roads/Streets Const. & Other Infrastructure - Other Impr	-	50,000.00	-	-	
595 64 63 00	Roads/Streets Const. & Other Infrastructure - Other Impr	94,094.21	111,380.02	495,000.00	40,000.00	CIP # 30 - Pedestrian Safety
597 42 01 10	Operating Transfers-Out	400,000.00	400,000.00	400,000.00	400,000.00	Transfer to Streets Capital Fund 312
508 80 01 10	Unreserved Ending Cash/Investments	-	-	63,735.00	215,958.00	
	Total	**1,169,713.33**	**1,439,794.92**	**1,670,451.00**	**1,308,881.00**	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

Time: 13:42:24 Date: 10/10/2018
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110 Street Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 80 01 10	Unreserved Beginning Cash/Investments	169,857.02	282,111.91	215,400.89	263,492.04	205,498.00	252,940.00	
308	Beginning Balances	169,857.02	282,111.91	215,400.89	263,492.04	205,498.00	252,940.00	
316 41 01 10	Electric Utility Tax	366,984.06	350,970.03	370,660.14	296,399.95	367,000.00	376,000.00	
316 41 01 11	Utility Tax Rebate-Electric	-79.23	-38.63	-72.62	-106.51	0.00	0.00	No budget
316 43 01 10	Gas Utility Tax	87,447.12	81,735.44	100,476.69	75,884.00	90,000.00	91,000.00	
316 43 01 11	Utility Tax Rebate-Gas	-22.77	-25.88	-39.50	-64.01	0.00	0.00	No budget
316 45 01 10	Garbage/Solid Waste Utility Tax	49,416.56	52,964.13	54,896.42	46,115.53	55,000.00	55,000.00	
316 45 01 11	Utility Tax Rebate-Garbage/Solid Waste	-8.66	-10.42	-19.47	-14.35	0.00	0.00	No budget
316 46 01 10	Cable Utility Tax	66,003.05	71,182.00	75,889.17	56,523.64	68,000.00	73,000.00	
316 46 01 11	Utility Tax Rebate-Cable	-46.03	-12.94	-34.10	-69.04	0.00	0.00	No budget
316 47 01 10	Cellular/Pager/Telephone Utility Tax	281,463.71	342,053.34	288,741.83	188,759.53	230,000.00	215,000.00	
316 47 01 11	Utility Tax Rebate-Telephone	-13.41	-10.04	-49.28	-35.75	0.00	0.00	No budget
310	Taxes	851,144.40	898,807.03	890,449.28	663,392.99	810,000.00	810,000.00	
334 03 80 13	State Grant From Transportation Improvement Board (TIB)	0.00	0.00	50,000.00	0.00	0.00	0.00	
336 00 71 00	Multimodal Transportation	0.00	9,183.54	9,803.71	10,459.20	13,973.00	17,338.00	MRSC rev est
336 00 87 00	Gas Tax - Streets	182,799.38	193,685.13	201,952.70	160,733.51	215,245.00	227,853.00	MRSC rev est
337 00 01 10	Local Grants,Entitlements And Other Payments	0.00	0.00	4,499.20	0.00	0.00	0.00	
330	Intergovernmental Revenues	182,799.38	202,868.67	266,255.61	171,192.71	229,218.00	245,191.00	
361 40 01 10	Interest - Checking	33.13	21.71	39.46	43.53	35.00	50.00	
360	Miscellaneous Revenue	33.13	21.71	39.46	43.53	35.00	50.00	
361 11 01 10	Investment Interest	301.28	1,304.90	1,141.72	575.59	700.00	700.00	
361	Investment Interest	301.28	1,304.90	1,141.72	575.59	700.00	700.00	
395 20 00 01	Compensation For Loss/Impairment Of Capital Asset	444.98	0.00	0.00	0.00	0.00	0.00	
390	Other Revenues	444.98	0.00	0.00	0.00	0.00	0.00	
397 42 01 10	OP Trans Frm Gen Fund	0.00	0.00	330,000.00	80,000.00	425,000.00	0.00	No budget
397	Transfers In	0.00	0.00	330,000.00	80,000.00	425,000.00	0.00	

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE — Time: 13:42:24 Date: 10/10/2018
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110 Street Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
TOTAL REVENUES:		**1,204,580.19**	**1,385,114.22**	**1,703,286.96**	**1,178,696.86**	**1,670,451.00**	**1,308,881.00**	
542 90 10 05	Streets-Overtime	83.55	0.00	1,566.78	3,341.09	0.00	10,000.00	
542 90 10 06	Salaries & Wages-Streets	130,861.24	137,685.24	148,089.23	154,468.21	189,046.00	69,135.00	
010	Salaries and Wages	130,944.79	137,685.24	149,656.01	157,809.30	189,046.00	79,135.00	
542 90 20 01	Streets-Medicare	1,854.25	2,205.69	2,855.48	6,546.18	5,290.00	3,430.00	
542 90 21 05	Streets-Retirement	16,694.14	17,019.71	17,534.87	15,193.96	23,512.00	10,154.00	
542 90 22 04	Streets-Medical/Life/LTD	31,892.89	33,314.98	42,108.44	21,201.40	34,047.00	18,546.00	
542 90 23 02	Streets-Labor & Industries	2,933.50	2,918.48	2,838.94	3,856.42	7,771.00	3,290.00	
542 90 28 06	HRA VEBA	1,600.00	1,600.00	2,000.00	5,250.00	6,000.00	3,000.00	
020	Personnel Benefits	54,974.78	57,058.86	67,337.73	52,047.96	76,620.00	38,420.00	
542 30 31 00	Roadway Supplies	0.00	0.00	13,315.24	2,391.12	1,500.00	5,000.00	Increase due to bringing in more work inhouse.SW
542 30 31 01	Roadway Striping Supplies	0.00	0.00	993.34	10,109.76	11,000.00	12,000.00	Increase do to crews doing more work inhouse.SW
542 64 31 00	Traffic Control Devices Supplies	0.00	0.00	7,393.92	5,804.33	6,000.00	7,000.00	Increase to start replacing faded signs. SW
542 66 31 00	Snow And Ice Control Supplies	0.00	0.00	32,400.81	21,022.96	100,000.00	70,000.00	Decrease due to moving in house.SW
542 66 32 00	Snow And Ice Control Fuel	0.00	0.00	2,355.24	2,254.58	0.00	5,000.00	Increase due to inhouse plowing.SW
542 70 31 01	Roadside Supplies	0.00	8,261.69	28,831.22	19,464.12	27,500.00	27,500.00	No change. JC
542 90 31 00	Maint Admin & Overhead Supplies	40,640.29	33,072.47	16,321.41	14,310.30	14,000.00	14,000.00	Based on 2018 expenditure O&M. JC
542 90 32 00	Maint Admin & Overhead Fuel Consumed	4,571.60	4,355.99	7,583.77	6,462.50	12,000.00	8,000.00	Estimate from 2017, 2018 for O&M. JC
553 60 31 10	Weed Control Supplies	0.00	709.88	3,441.30	109.77	5,000.00	5,000.00	No change O&M. JC
030	Supplies	45,211.89	46,400.03	112,636.25	81,929.44	177,000.00	153,500.00	
542 30 41 01	Roadway - Professional Services	0.00	0.00	94.63	3,728.06	20,000.00	40,000.00	Increase to have crack selaing done.SW
542 30 47 01	Roadway - Utility Services	0.00	807.84	955.80	1,781.90	750.00	750.00	
542 30 48 06	Roadway - Striping	21,979.25	26,092.20	8,187.71	4,247.57	28,000.00	20,000.00	Reduce due to crews doing more
542 30 48 08	Roadway - Outside Labor & Materials	19,626.71	30,855.22	19,752.00	0.00	0.00	0.00	
542 62 48 00	Special Purpose Paths - Outside Labor & Materials	0.00	3,670.42	0.00	0.00	0.00	0.00	
542 63 47 00	Street Lighting - Utility Services	33,135.89	40,535.72	41,816.00	26,251.44	44,000.00	59,000.00	Addding Lighting Cost for Country Vista lights $15K
542 64 41 00	Traffic Control Devices-Professional Services	0.00	0.00	0.00	11,916.34	5,200.00	10,500.00	Increase, moving outside labor and materials. to this line. SW
542 64 47 00	Traffic Control Devices-Elec/Gas,Wtr/Swr,Trsh	5,048.38	7,233.99	4,773.72	3,269.97	5,000.00	5,000.00	
542 64 48 00	Traffic Control Devices-Outside Labor & Materials	2,510.19	7,949.09	1,304.07	0.00	5,200.00	0.00	Moved to professional services.SW

5 YEAR BUDGET COMPARISON

110 Street Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
542 66 41 00	Snow And Ice Control-Professional Service	81,519.04	195,501.76	169,359.47	52,177.89	60,000.00	30,000.00	Decrease due to inhosue plowing. Using contractors as relief. SW
542 66 48 00	Trail Maint-Outside Labor & Materials	0.00	30,366.93	0.00	0.00	0.00	0.00	
542 67 41 00	Street Cleaning Professional Services	9,186.66	4,410.50	0.00	16,569.91	0.00	0.00	
542 67 41 02	Road And Street Maintenance - Street Sweeping	6.25	7,401.20	0.00	0.00	0.00	0.00	
542 67 48 00	Street Cleaning Outside Labor & Materials	1,049.91	4,743.74	0.00	0.00	0.00	0.00	
542 70 41 00	Roadside Professional Services	0.00	4,593.02	18,277.44	12,563.38	20,000.00	25,000.00	No change. JC Sidewalk repair. $5000 SW
542 70 47 00	Roadside Utilities	0.00	0.00	0.00	544.22	0.00	10,000.00	New line item, amount moved from other utilities line item. JC
542 70 48 01	Roadside Outside Labory & Materials	0.00	783.08	9,317.01	0.00	0.00	0.00	
542 90 41 00	Maint Admin & Overhead Professional Services	19,046.53	13,051.31	8,614.72	10,089.18	11,000.00	6,865.00	Inc. lease agreement's sales tax of $5808.amg O&M portion $1000 2019. JC Management Software $2056.32.SW Move $2000 for on-call engineering to 558-50-41-00 LDK
542 90 42 00	Maint Admin & Overhead Telephone,Internet,Postage	603.90	898.86	2,532.43	1,752.92	750.00	1,350.00	Increase due to additional staffing O&M. JC Move $250 to 558-60-42-00 for engineer. LDK
542 90 43 00	Maint Admin & Overhead Lodging,Meals,Mileage	518.32	54.61	930.63	43.54	1,250.00	2,250.00	Travel/training for O&M staff. JC Attended snow confrence.$1000 SW
542 90 46 00	Maint Admin & Overhead Insurance	0.00	0.00	0.00	1,519.35	0.00	0.00	
542 90 47 00	Maint Admin & Overhead Utility Services Garbage	320.49	219.78	15.00	258.06	300.00	300.00	No Change. JC
542 90 48 00	Maint Admin & Overhead Outside Labor & Materials	39.10	5,378.57	2,071.07	0.00	5,000.00	0.00	"0" Line item funding moved to Professional Services. JC
542 90 49 00	Maint Admin & Overehad Registration Fees, Mbrships	5,350.65	3,204.67	4,290.00	2,586.67	6,000.00	7,000.00	2019 O&M. $6000 JC APWA membership and attened snow confrence. SW$1000 Moved $2000 for engineer memberships & training, utility locate membershipt to 558-60-42-00
553 60 41 10	Weed Control Professional Services	0.00	81.53	2,768.97	9,677.26	6,000.00	10,000.00	Increase to anticipated amount for 2019 O&M. JC
553 60 48 10	Weed Control Outside Labor & Materials	0.00	0.00	397.13	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

110 Street Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
554 30 41 10	Road Hazard Removal	3,150.00	3,525.00	2,700.00	2,050.00	3,600.00	3,600.00	
040	Services	203,091.27	391,359.04	298,157.80	161,027.66	222,050.00	231,615.00	
090	Interfund Payments for Services	0.00	0.00	0.00	0.00			
542	Streets - Maintenance	434,222.73	632,503.17	627,787.79	452,814.36	664,716.00	502,670.00	
591 95 70 00	Debt Repayment-Roads/Streets And Other Infrastructure	0.00	0.00	0.00	65,249.42	0.00	40,791.00	Lease agreements-2 loaders,1grader,1 excavator
070	Debt Service	0.00	0.00	0.00	65,249.42		40,791.00	
592 95 80 00	Interest And Other Debt Service Cost-Roads/Streets And Other Infrastructure	0.00	0.00	0.00	0.00	0.00	24,462.00	Lease agreements-2 loaders,1 grader,1 excavator
080	Debt Service: Interest and Related Co	0.00	0.00	0.00	0.00		24,462.00	
591	Debt Service	0.00	0.00	0.00	65,249.42	0.00	65,253.00	
595 30 10 00	Salaries & Wages Heights Overlay	0.00	0.00	0.00	11,655.00	0.00	0.00	
010	Salaries and Wages	0.00	0.00	0.00	11,655.00			
595 30 20 00	Social Security & Medicare Heights Overlay	0.00	0.00	0.00	99.07	0.00	0.00	
595 30 23 00	Labor & Industries Heights Overlay	0.00	0.00	0.00	20.11	0.00	0.00	
020	Personnel Benefits	0.00	0.00	0.00	119.18			
594 42 62 00	Capital Expenditures-Buildings & Structures	0.00	0.00	0.00	0.00	0.00	48,000.00	Conctrete for Harvard Round about $48k SW
594 42 64 00	Capital Expenditures - Furniture,Computers&Equip	41,757.21	43,115.95	250,627.11	51,535.27	47,000.00	37,000.00	For two way radio's SW 12K Spray tank for weed control; Pro Gator fleet rotation; add blower for north side split with parks. $25k O&M JC
595 30 63 07	Roads/Streets Const. & Other Infrastructure - Other Improvements	0.00	0.00	50,000.00	0.00	0.00	0.00	
595 64 63 00	Roads/Streets Const. & Other Infrastructure - Other Improvements	46,488.34	94,094.21	111,380.02	90,708.55	495,000.00	40,000.00	CIP # 29 - Pedestrian Safety

5 YEAR BUDGET COMPARISON

CITY OF LIBERTY LAKE
MCAG #: 2757

110 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
060 Captial Outlays	88,245.55	137,210.16	412,007.13	142,243.82	542,000.00	125,000.00	
594 Capital Expenditures	88,245.55	137,210.16	412,007.13	154,018.00	542,000.00	125,000.00	
597 42 01 10 Operating Transfers-Out	400,000.00	400,000.00	400,000.00	200,000.00	400,000.00	400,000.00	
597 Transfers Out	400,000.00	400,000.00	400,000.00	200,000.00	400,000.00	400,000.00	
508 80 01 10 Unreserved Ending Cash/Investments	0.00	0.00	0.00	0.00	63,735.00	215,958.00	10-8-2018
999 Ending Balance	0.00	0.00	0.00	0.00	63,735.00	215,958.00	
TOTAL EXPENDITURES:	**922,468.28**	**1,169,713.33**	**1,439,794.92**	**872,081.78**	**1,670,451.00**	**1,308,881.00**	
FUND GAIN/LOSS:	282,111.91	215,400.89	263,492.04	306,615.08	0.00	0.00	

Parks & Art Fund
Special Revenue Fund 111

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ -	
Transfer In General - Admissions Tax	-	-	0	90,000	
Transfer In General - Additional Resources	-	-	0	53,750	
Interest & Other Earnings	-	-	-	500	
Special Capital Projects Fund Total Resources	**$ -**	**$ -**	**$ -**	**$ 144,250**	

Parks & Art Fund
Special Revenue Fund 111

Account Description	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	% Change
Special Events	$ -	$ -	$ -	$ 71,750	
Capital - Public Art	-	-	-	72,500	
Fund Balance	-	-	-	-	
Special Capital Projects Fund Total Uses	**$ -**	**$ -**	**$ -**	**$ 144,250**	

Notes

For 2019,a new fund called Parks and Arts Fund is created.

Capital Outlay — Utility Box Wraps, Orchard Park Temporary Sculpture Garden, Orchard Park Dedication Sculpture, Pavillion Park Concession Mural, and Beautification

Special Events — 4th of July, Barefoot in the Park, Symphony, Orchard Park Event, Tis the Season

Tourism Promotion Fund Resources
Special Revenue Fund 115

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 15,909	$ 12,075	$ 3,080	$ 2,000	-35%
Taxes - Hotel/ Motel Tax 2%	61,050	58,160	62,320	62,000	-1%
Interest & Other Earnings	117	216	100	200	100%
Tourism Promotion Fund Total Resources	**$ 77,075**	**$ 70,452**	**$ 65,500**	**$ 64,200**	**-2%**

Tourism Promotion Fund Uses
Special Revenue Fund 115

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Services & Charges	$ 65,000.00	$ 60,377.20	$ 63,500.00	$ 62,000.00	-2%
Fund Balance	-	-	2,000	2,200	10%
Tourism Promotion Fund Total Uses	**$ 65,000**	**$ 60,377**	**$ 65,500**	**$ 64,200**	**-2%**

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	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ 28,827	$ 70,000	$ 104,000	49%
Taxes - Hotel/ Motel Tax 2%	28,791.65	37,674	35,000	35,000	0%
Interest & Other Earnings	35.46	429	750	1,000	33%
Tourism Promotion Capital Total Resources	**$ 28,827**	**$ 66,930**	**$ 105,750**	**$ 140,000**	**32%**

TOURISM PROMOTION CAPITAL FUND
Special Revenue Fund 116

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Supplies	$ -	$ -	$ -	$ -	0%
Services & Charges	-	-	-	-	0%
Fund Balance	-	-	105,750	140,000	32%
Tourism Promotion Fund Total Uses	**$ -**	**$ -**	**$ 105,750**	**$ 140,000**	**32%**

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	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 16,594	$ 6,199	$ -	$ -	#DIV/0!
Taxes - Tourism Promotion Area	74,508	63,370	65,000	60,000	-8%
Interest On Contracts, Notes, Taxes & Loans	47	48	80	50	-38%
Interest & Other Earnings	79	158	30	50	67%
Tourism Promotion Area (TPA) Total Resources	**$ 91,229**	**$ 69,775**	**$ 65,110**	**$ 60,100**	**-8%**

Tourism Promotion Area (TPA) Uses
Special Revenue Fund 117

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Services & Charges	$ 85,030	$ 65,045	$ 65,110	$ 60,100	-8%
Fund Balance	-	-	-	-	#DIV/0!
Tourism Promotion Area (TPA) Total Uses	**$ 85,030**	**$ 65,045**	**$ 65,110**	**$ 60,100**	**-8%**

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

Restricted Reserve Fund Resources
Special Revenue Fund 120

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 1,227,460	$ 1,229,612	$ 1,238,000	$ 1,248,156	1%
Gains (Losses) On Investments	(1,510)	-	-	-	#DIV/0!
Interest & Other Earnings	3,662	8,990	5,000	9,000	80%
Restricted Reserve Fund Total Resources	**$ 1,229,612**	**$ 1,238,602**	**$ 1,243,000**	**$ 1,257,156**	**1%**

Restricted Reserve Fund Uses
Special Revenue Fund 120

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Fund Balance	-	-	1,243,000	1,257,156	1%
Restricted Reserve Fund Total Uses	**$ -**	**$ -**	**$ 1,243,000**	**$ 1,257,156**	**1%**

Notes

Fund	Restricted Reserve Fund-The Restricted Reserve Fund is generally maintained at 15% of the General Fund's projected or actual, if known, operating revenues for the fiscal year. Policies for management and use of the Restricted Reserve Fund are outlined in City of Liberty Lake Ordinance No. 107-D. Per policy, this Fund should be at a minimum of $1,114,364 for 2019.

City Land LTGO Bond Fund Uses
Debt Service Fund 214

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Other Financing Sources, Transfer - In from General Fund	$ 161,520	$ 161,512	$ 161,521	$ 161,521	0%
City Land LTGO Bond Fund Total Resources	**$ 161,520**	**$ 161,512**	**$ 161,521**	**$ 161,521**	**0%**

City Land LTGO Bond Fund Uses
Debt Service Fund 214

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Debt Service - Principle	$ 133,695	$ 139,771	$ 146,140	$ 146,140	0%
Debt Service - Interest & Related Costs	27,825	21,741	15,381	15,381	0%
Fund Balance	-	-	-	-	#DIV/0!
City Land LTGO Bond Fund Total Uses	**$ 161,520**	**$ 161,512**	**$ 161,521**	**$ 161,521**	**0%**

Notes	
Fund	The Debt on this Bond will be paid in full in June of 2020. The Bond was for the purchase of the 6.4 Acres which now includes Town Square Park.

Capital Projects Fund Resources
REET 1 Capital Project Fund 310

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 255,778	$ 533,330	$ 967,000	$ 200,000	-79%
Taxes-REET 1st Quarter Percent	328,605	427,213	400,000	300,000	-25%
LIFT-Local Grants,Entitlements & Other Payments	-	-	1,300,000	1,861,000	43%
Interest & Other Earnings	1,741	7,020	5,000	5,000	0%
Capital Projects Fund Total Resources	**$ 586,124**	**$ 967,563**	**$ 2,672,000**	**$ 2,366,000**	**-11%**

Capital Projects Fund Uses
REET 1 Capital Projects Fund 310

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
LIFT Match	-	-	150,000.00	150,000	0%
Capital Outlay	52,794	-	-	1,382,000	#DIV/0!
Other Financing Uses, Transfer - Out	-	-	1,400,000	275,000	-80%
Fund Balance	-	-	1,122,000	559,000	-50%
Capital Projects Fund Total Uses	**$ 52,794**	**$ -**	**$ 2,672,000**	**$ 2,366,000**	**-11%**

Notes	
Other Financing Uses, Transfer - Out	$275K for Transfer to Orchard Park Capital Fund for Phase II. Phase II includes the construction of the Pavillion for $550K.
LIFT Match	The City will use REET $ for the 2019 LIFT Match
Capital Outlay	$471K for CIP #6 - Liberty Lake Ballfields Parking Lot Expansion. CIP #24 - $250K for Mission Improvments, and CIP#2A $100K for purchase of Publci Works Yard. $561K for Mission Ave Sidewalk and Safety Improvements.

CITY OF LIBERTY LAKE
FUND: 310 REET 1 CAPITAL PROJECTS
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
308 10 03 10	Reserved Beginning Cash/Investments	255,777.77	533,330.44	967,000.00	200,000.00	
318 34 00 00	REET- 1st Quarter Per	328,605.15	427,212.89	400,000.00	300,000.00	Same as 2018
337 00 03 10	LIFT-Local Grants,Entitlements & Other Payments	-	-	1,300,000.00	1,861,000.00	Carry over from 2018 & $561K for Mission Ave Sidewalk and Safety Improvements.
361 11 03 10	Investment Interest	1,741.02	7,020.00	5,000.00	5,000.00	
	Total	**586,123.94**	**967,563.33**	**2,672,000.00**	**2,366,000.00**	
558 70 41 05	Spokane River Distr Redevelopment Area	-	-	150,000.00	150,000.00	LIFT Match for 2019
594 76 61 15	Orchard Park-Land	52,793.50	-	-	-	
594 76 62 04	Liberty Lake Ball Fields-Buildings And Structures	-	-	-	-	
594 76 62 05	Capital Expenditures - Buildings & Structures	-	-	-	-	
594 76 63 09	Capital Expenditures - Other Improvements	-	-	-	1,382,000.00	Liberty Lake Ballfields Parking Lot Expansion and Maintenance Road CIP #6 $471K CIP #26 - Mission Improvements $250K. CIP#2A - $100K Purchase of PW Yard Land and closing costs. CIP #48 $561K for Mission Ave Sidewalk and Safety Improvements.
597 76 03 10	Transfer Out Orchard Park	-	-	1,400,000.00	275,000.00	Orchard Park Phase 2 - Transfer for Pavillion Construction.
508 10 03 10	Reserved Ending Cash/Investments	-	-	1,122,000.00	559,000.00	
	Total	**52,793.50**	**-**	**2,672,000.00**	**2,366,000.00**	

Special Capital Projects Fund Resources
REET 2 Capital Project Fund 311

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 403,298	$ 734,506	$ 1,025,000	$ 200,000	-80%
Taxes-REET 2nd Quarter Percent	328,605	427,213	400,000	300,000	-25%
LIFT-Local Grants,Entitlements & Other Payments	-	-	1,300,000	1,300,000	0%
Interest & Other Earnings	2,603	8,203	5,000	5,000	0%
Special Capital Projects Fund Total Resources	**$ 734,506**	**$ 1,169,922**	**$ 2,730,000**	**$ 1,805,000**	**-34%**

Special Capital Projects Fund Uses
REET 2 Capital Projects Fund 311

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
LIFT Match	$ -	$ -	$ 150,000	$ 150,000	0%
Capital Outlay	-	-	-	1,084,000	#DIV/0!
Transfer Out Orchard Par	-	144,696	1,400,000	275,000	-80%
Fund Balance	-	-	1,180,000	296,000	-75%
Special Capital Projects Fund Total Uses	**$ -**	**$ 144,696**	**$ 2,730,000**	**$ 1,805,000**	**-34%**

Notes	
Other Financing Uses, Transfer - Out	$275K for Transfer to Orchard Park Capital Fund for Phase II. Phase II includes the construction of the Pavillion for $550K.
LIFT Match	The City will use REET $ for the 2019 LIFT Match
Capital Outlay	CIP A-1 $300K for Pavillion Park Improvements, CIP A-3 $322K for Trailhead Pump Improvements, CIP 2B for Public Works Yard Improvements.

CITY OF LIBERTY LAKE
FUND: 311 REET 2 SPEICAL CAPITAL PROJECTS
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
308 10 03 11	Reserved Beginning Cash/Investments	403,297.87	734,506.12	1,025,000.00	200,000.00	
318 35 00 00	REET 2 - Second Quarter Percent	328,605.15	427,212.91	400,000.00	300,000.00	Same as 2018
337 00 03 11	LIFT-Local Grants,Entitlements & Other Payments	-	-	1,300,000.00	1,300,000.00	Carry over from 2018
361 11 03 11	Investment Interest	2,603.10	8,203.06	5,000.00	5,000.00	
	Total	**734,506.12**	**1,169,922.09**	**2,730,000.00**	**1,805,000.00**	
558 70 41 06	Spokane River Distr Redevelopment Area	-	-	150,000.00	150,000.00	LIFT Match
594 76 62 02	Capital Expenditures - Buildings & Structures	-	-	-	1,084,000.00	CIP A-1 Additional security, irrigation renovation, shelter paint, stain and maintenance, sound system for shelter. $300K CIP A-3 TH Pump and Installation $322k. JC CIP #2B $462K for Public Works Yard
597 76 03 11	Transfer Out Orchard Park	-	144,695.50	1,400,000.00	275,000.00	Orchard Park Phase 2 - Transfer for Pavillion Construction.
508 10 03 11	Reserved Ending Cash/Investments	-	-	1,180,000.00	296,000.00	
	Total	**-**	**144,695.50**	**2,730,000.00**	**1,805,000.00**	

Street Capital Projects Fund Resources
Capital Project Fund 312

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 356,257	$ 497,716	$ 376,500	$ 370,000	-2%
Grant(s)	651,163	1,067,351	627,000	385,000	-39%
Interest & Other Earnings	1,489	2,874	1,000	1,000	0%
Other Financing Sources, Transfer-In	400,000	715,000	600,000	400,000	-33%
Street Capital Projects Fund Total Resources	**$ 1,408,908**	**$ 2,282,940**	**$ 1,604,500**	**$ 1,156,000**	**-28%**

Street Capital Projects Fund Uses
Capital Projects Fund 312

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 19,460.00	$ 43,370.00	$ -	$ -	#DIV/0!
Benefits	1,871.39	4,040.97	-	-	#DIV/0!
Professional Services	-	759.42	-	-	#DIV/0!
Transfer Out Harvard Rd Bridge	-	-	180,000	-	-100%
Capital Outlay	889,861	2,168,547	1,260,550	600,000	-52%
Fund Balance	-	-	163,950	556,000	239%
Street Capital Projects Fund Total Uses	**$ 911,192**	**$ 2,216,717**	**$ 1,604,500**	**$ 1,156,000**	**-28%**

Notes

Capital Outlay CIP #22 $550K Signal for Madsen, CIP A-10 $50K design.

Grants $385K anticipated from TIB for Signal at Madsen

CITY OF LIBERTY LAKE
FUND: 312 STREET CAPITAL
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
308 80 03 12	Unreserved Beginning Cash/Investments	356,257.09	497,716.07	376,500.00	370,000.00	
334 03 80 12	State Grant From Transportation Improvement Board (TII	651,162.51	1,067,350.50	627,000.00	385,000.00	TIB for Madson Street Signal
361 11 03 12	Investment Interest	1,488.54	2,873.90	1,000.00	1,000.00	
397 42 03 00	Transfer In From General Fund	-	315,000.00	200,000.00	-	No budget
397 42 03 12	Transfer In	400,000.00	400,000.00	400,000.00	400,000.00	
	Total	**1,408,908.14**	**2,282,940.47**	**1,604,500.00**	**1,156,000.00**	
595 30 10 01	Salaries & Wages-Liberty Lake Road	540.00	36,308.40	-	-	
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	-	4,271.60	-	-	
595 30 10 06	Capital Expenditures-Roadway Overtime	-	306.00	-	-	
595 30 10 07	Capital Expenditures-LL Rd Overtime	-	2,484.00	-	-	
595 30 20 01	Capital Expenditures-Roadway Social Security & Medicar	-	350.18	-	-	
595 30 20 02	Social Security & Medicare-Liberty Lake Road	41.31	2,967.60	-	-	
595 30 20 03	Social Security & Medicare-Mission/Molter Roundabout	1,447.38	-	-	-	
595 30 22 04	Employee Assistance Program	10.43	17.88	-	-	
595 30 23 02	Capital Expenditures-Roadway Labor & Industries	-	74.43	-	-	
595 30 23 03	Labor & Industries-Liberty Lake Road	10.55	630.88	-	-	
595 30 23 04	Labor & Industries-Mission/Molter Roundabout	361.72	-	-	-	
595 30 41 00	Professional Services-Appleway	-	-	-	-	
595 30 42 00	Liberty Lake Road-Telephone,Internet,Postage	-	759.42	-	-	
595 30 63 01	Roads/Streets Const. & Other Infrastructure - Other Impr	-	148,005.88	1,145,550.00	600,000.00	CIP #23 - Appleway - Madsen Signal - $550K CIP A-10 - Annual Street Maintenance (Design)- $50K
595 30 63 03	Liberty Lake Road Project	124,379.26	1,694,661.60	115,000.00	-	Project Complete
595 30 63 05	Mission/Molter Roundabout	765,481.42	38,981.73	-	-	
595 30 63 06	Liberty Lake Road Project Non-reimbursable Expense	-	235,147.76	-	-	
595 63 63 01	Capital Expenditures-Street Lighting	-	51,750.00	-	-	
597 42 03 99	Transfer Out Harvard Road Bridget Widening Fund	-	-	180,000.00	-	
508 80 00 04	Unreserved Ending Cash/Investments	-	-	163,950.00	556,000.00	
	Total	**911,192.07**	**2,216,717.36**	**1,604,500.00**	**1,156,000.00**	

ORCHARD PARK Capital Project Fund
Capital Project Fund 314

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ -	$ 12,062	$ 12,062	0%
Investment Interest	-	55	-	500	#DIV/0!
Misc. Revenue	-	-	70,433	-	-100%
Transfer In General Fund	-	-	709,808	448,948	-37%
Transfer In From REET	-	144,696	2,800,000	550,000	-80%
Special Capital Projects Fund Total Resources	**$ -**	**$ 144,751**	**$ 3,592,303**	**$ 1,011,510**	**-72%**

ORCHARD PARK Capital Project Fund
Capital Project Fund 314

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Professional Services	$ -	$ 140,099	$ 72,062	$ -	-100%
Capital Outlay	-	356	3,520,241	1,011,510	-71%
Fund Balance	-	-	-	-	#DIV/0!
Special Capital Projects Fund Total Uses	**$ -**	**$ 140,455**	**$ 3,592,303**	**$ 1,011,510**	**-72%**

Notes

Capital Outlay	City will be constructing Phase II of Orchard Park in 2019 which includes $550K for a Pavillion. The remaining amount are for carry over expenses from 2018.

CITY OF LIBERTY LAKE
FUND: 314 ORCHARD PARK
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
308 10 03 14	Reserved Beginning Cash/Investments	-	-	12,062.00	12,062.00	
361 11 03 14	Investment Interest	-	55.43	-	500.00	
369 91 00 02	Other Miscellaneous Revenue	-	-	70,433.00	-	
397 76 00 00	Transfer In General Fund	-	-	709,808.00	448,948.00	Carryover
397 76 03 10	Transfer In REET 1	-	-	1,400,000.00	275,000.00	Trf for Orchard Park - Pavillion
397 76 03 11	Transfer In REET 2	-	144,695.50	1,400,000.00	275,000.00	Trf to Orchard Park - Pavillion
	Total	**-**	**144,750.93**	**3,592,303.00**	**1,011,510.00**	
576 80 41 02	Orchard Park Professional Services	-	140,099.46	72,062.00	-	
						Carryover from 2018 = $448,948
	Orchard Park Land & Land Improvements	-	356.00	3,520,241.00	1,011,510.00	CIP 3 - Pavillion = $550,000
594 76 61 01						
508 10 03 14	Reserved Ending Cash/Investments	-	-	-	-	
	Total	**-**	**140,455.46**	**3,592,303.00**	**1,011,510.00**	

Harvard Road Bridge Widening Fund
Capital Project Fund 318

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ 980,000	#DIV/0!
Intergovernmental Revenu	-	-	800,000	-	-100%
Investment Interest	-	-	-	5,000	#DIV/0!
Transfer In From Str Capital Fund	-	-	180,000	-	-100%
Special Capital Projects Fund Total Resources	**$ -**	**$ -**	**$ 980,000**	**$ 985,000**	**1%**

Harvard Road Bridge Widening Fund
Capital Project Fund 318

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Capital Outlay	$ -	$ -	$ 980,000	$ 980,000	0%
Fund Balance	-	-	-	5,000	#DIV/0!
Special Capital Projects Fund Total Uses	**$ -**	**$ -**	**$ 980,000**	**$ 985,000**	**1%**

Notes	
Capital Outlay	New Fund created in 2018 for the design of the Harvard Road Bridge Widening and I-90 Improvements. This Budget only includes design costs only. City received $800K from WSDOT in 2018 for the design project.

Harvard Road Mitigation Fund Resources
Capital Project Fund 320

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 200,641	$ 239,595	$ 100,000	$ 461,462	361%
Mitigation Fee	206,567	287,894	200,000	205,000	3%
Interest & Other Earnings	1,189	3,861	2,000	6,000	200%
TIB Grant	-	-	-	558,440	#DIV/0!
Harvard Road Mitigation Fund Total Resources	**$ 408,396**	**$ 531,349**	**$ 302,000**	**$ 1,230,902**	**308%**

Harvard Road Mitigation Fund Uses
Capital Project Fund 320

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
LIFT Match	$ 75,000	$ 100,000	$ 112,000	$ 75,000	-33%
Professional Services	58,486	38	-	-	#DIV/0!
Capital Outlay	35,316	127,616	-	775,550	#DIV/0!
Fund Balance	-	-	190,000	380,352	100%
Harvard Road Mitigation Fund Total Uses	**$ 168,802**	**$ 227,654**	**$ 302,000**	**$ 1,230,902**	**308%**

Notes	
Capital Outlay	Includes $50K for Country Vista Operation Study and $725K for Harvard Rd Bridge Overlay Design & Construction.

CITY OF LIBERTY LAKE
FUND: 320 HARVARD ROAD MITIGATION
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
308 10 03 20	Reserved Beginning Cash/Investments	200,640.90	239,594.61	100,000.00	461,462.00	
	TIB Grant	-	-	-	558,440.00	TIB Grant for Harvard Rd Bridge Overlay
345 84 00 01	Interchange Work 44%	90,889.58	126,673.50	88,000.00	90,000.00	
345 84 00 02	All Other Projects 56%	115,677.21	161,220.48	112,000.00	115,000.00	
361 11 03 20	Investment Interest	1,188.59	3,860.90	2,000.00	6,000.00	
	Total	**408,396.28**	**531,349.49**	**302,000.00**	**1,230,902.00**	
558 70 41 01	Spokane River Distr Redevelopment Area	75,000.00	100,000.00	112,000.00	75,000.00	LIFT Contribution
542 90 41 01	Professional Services	58,485.64	-	-	-	
542 90 42 01	Maint Admin & Overhead Telephone,Internet,Postage	-	37.79	-	-	
595 30 63 00	Roads/Streets Const. & Other Infrastructure - Other Impr	-	-	-	50,000.00	Country Vista Operational Study - CIP #29
595 30 63 04	Mission/Molter Roundabout	35,316.03	-	-	-	
595 50 63 00	Capital Expenditures - Harvard Rd Bridge	-	76,934.66	-	725,550.00	CIP A-13 Harvard Rd Bridge Overlay Design & Const
595 64 63 02	Capital Expenditures-Appleway Signals	-	50,681.82	-	-	
508 10 03 20	Reserved Ending Cash/Investments	-	-	190,000.00	380,352.00	
	Total	**168,801.67**	**227,654.27**	**302,000.00**	**1,230,902.00**	

Library Capital Fund Resources
Capital Project Fund 330

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 60,281	$ 90,561	$ 105,000	$ 107,690	3%
Interest & Other Earnings	280	874	1,000	1,500	50%
Other Financing Sources, Transfer-in	30,000	15,000	15,531	16,298	5%
Library Capital Fund Total Resources	**$ 90,561**	**$ 106,435**	**$ 121,531**	**$ 125,488**	**3%**

Library Capital Fund Uses
Capital Project Fund 330

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Capital Outlay	$ -	$ -	$ 4,180	$ 70,000	1575%
Fund Balance	-	-	117,351	55,488	-53%
Library Capital Fund Total Uses	**$ -**	**$ -**	**$ 121,531**	**$ 125,488**	**3%**

Notes	
Capital Outlay	CIP 10 - $40K for Needs Assessment and CIP A-8 $30K for Building Improvements.

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ -	$ 350,000	$ 355,420	2%
Interest & Other Earnings	-	1,282	3,000	4,500	50%
Other Financing Sources, Transfer-in	-	350,000	-	-	#DIV/0!
Capital Fund Total Resources	**$ -**	**$ 351,282**	**$ 353,000**	**$ 359,920**	**2%**

MUNICIPAL FACILITIES FUND MASTER PLAN
Capital Project Fund 331

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Professional Services	$ -	$ -	$ 100,000	$ 100,000	0%
Fund Balance	-	-	253,000	259,920	3%
Capital Fund Total Uses	**$ -**	**$ -**	**$ 353,000**	**$ 359,920**	**2%**

Notes

Fund Use $100K for CIP #1 for Trailhead Master Plan

Police Capital Fund Resources
Capital Project Fund 334

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 7,767	$ 7,803	$ 57,000	$ 58,557	3%
Interest & Other Earnings	36	75	100	900	800%
Other Financing Sources, Transfer-in	-	50,000	-	-	#DIV/0!
Police Capital Fund Total Resources	**$ 7,803**	**$ 57,879**	**$ 57,100**	**$ 59,457**	**4%**

Police Capital Fund Uses
Capital Project Fund 334

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Capital Outlay	$ -	$ -	$ 57,100	$ 25,000	-56%
Fund Balance	-	-	-	34,457	#DIV/0!
Police Capital Fund Total Uses	**$ -**	**$ -**	**$ 57,100**	**$ 59,457**	**4%**

Notes

Capital Outlay CIP A-9 $25K for backup generator

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ 100,000	$ 49,000	$ 88,219	80%
Interest & Other Earnings	-	766	100	1,000	900%
Other Financing Sources, Transfer-in	100,000	-	40,000	-	-100%
Police Capital Fund Total Resources	**$ 100,000**	**$ 100,766**	**$ 89,100**	**$ 89,219**	**0%**

COMMUNITY MESSAGING FUND
Capital Project Fund 335

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Capital Outlay	$ -	$ 50,316	$ 89,000	$ 10,000	-89%
Fund Balance	-	-	100	79,219	79119%
Police Capital Fund Total Uses	**$ -**	**$ 50,316**	**$ 89,100**	**$ 89,219**	**0%**

Notes

Capital Outlay CIP #16 - $10K for Community Messaging.

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ 25,021	$ 50,000	$ 75,979	52%
Interest & Other Earnings	21	242	250	1,000	300%
Other Financing Sources, Transfer-in	25,000	25,000	25,000	25,000	0%
Police Capital Fund Total Resources	**$ 25,021**	**$ 50,263**	**$ 75,250**	**$ 101,979**	**36%**

UNDERGROUND UTILITY FUND
Capital Project Fund 336

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Capital Outlay	$ -	$ -	$ -	$ -	#DIV/0!
Fund Balance	-	-	75,250	101,979	36%
Police Capital Fund Total Uses	**$ -**	**$ -**	**$ 75,250**	**$ 101,979**	**36%**

Notes

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ 86,000	$ 125,000	$ 133,417	7%
Interest & Other Earnings	-	830	1,000	2,000	100%
Other Financing Sources, Transfer-in	86,000	45,031	-	-	#DIV/0!
Police Capital Fund Total Resources	**$ 86,000**	**$ 131,861**	**$ 126,000**	**$ 135,417**	**7%**

BUILDING CONTINGENCY FUND
Capital Project Fund 337

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Capital Outlay	$ -	$ -	$ 125,000	$ 125,000	0%
Fund Balance	-	-	1,000	10,417	942%
Police Capital Fund Total Uses	**$ -**	**$ -**	**$ 126,000**	**$ 135,417**	**7%**

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	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 198,628	$ 174,474	$ 115,000	$ 107,457	-7%
Stormwater Utility Revenue	63,948	66,670	65,500	66,000	1%
Interest & Other Earnings	934	1,463	1,000	1,500	50%
Stormwater Utility Fund Total Resources	**$ 263,511**	**$ 242,608**	**$ 181,500**	**$ 174,957**	**-4%**

Stormwater Utility Fund Uses
Enterprise Fund 410

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 981	$ 7,741	$ 55,089	$ 36,568	-34%
Benefits	254	3,439	21,763	18,596	0%
Supplies	931	18,100	18,500	15,000	-19%
Professional Services	86,872	70,709	32,500	67,433	107%
Debt Service	-	-	-	3,065	#DIV/0!
Debt Svc-Interest & Related Costs	-	-	-	1,159	#DIV/0!
Capital Outlays	-	8,393	37,250	-	-100%
Other Financing Sources, Transfer-in	-	-	-	-	#DIV/0!
Fund Balance	-	-	16,398	33,136	102%
Stormwater Utility Fund Total Uses	**$ 89,037**	**$ 108,383**	**$ 181,500**	**$ 174,957**	**-4%**

Notes

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

CITY OF LIBERTY LAKE
FUND: 410 STORMWATER UTILITY
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
308 10 04 10	Reserved Beginning Balance	198,628.18	174,474.32	115,000.00	107,457.00	
311 10 04 10	Stormwater Utility Rev	63,948.31	66,670.40	65,500.00	66,000.00	
361 11 04 10	Investment Interest	934.44	1,463.00	1,000.00	1,500.00	
	Total	**263,510.93**	**242,607.72**	**181,500.00**	**174,957.00**	
542 67 10 00	Salaries & Wages-Stormwater Maintenance	980.52	7,517.08	55,089.00	34,568.00	
542 67 10 01	Overtime-Stormwater Maintenance	-	224.25	-	2,000.00	
542 67 20 01	Social Security/Medicare-Stormwater Maintenance	75.01	323.68	3,069.00	1,486.00	
542 67 21 05	Retirement-Stormwater Maintenance	109.63	920.06	7,006.00	4,692.00	
542 67 22 04	Medical/Life/LTD-Stormwater Maintenance	-	1,862.47	6,899.00	9,273.00	Add FTE
542 67 23 02	Labor And Industries-Stormwater Maintenance	69.10	332.41	3,664.00	1,645.00	
542 67 28 06	HRA VEBA-Stormwater Maintenance	-	-	1,125.00	1,500.00	Add FTE
542 40 31 00	Drainage Supplies	-	11,212.08	12,500.00	10,000.00	
542 64 31 01	Traffic Control Devices Supplies	-	2,274.87	1,000.00	1,000.00	
542 67 32 00	Streat Cleaning Fuel Consumed	79.44	-	-	-	
542 70 31 00	Roadside Supplies	851.39	4,513.31	-	-	
542 70 32 00	Roadside Fuel Consumed	-	100.00	2,000.00	2,000.00	No change
553 60 31 01	Weed Control Supplies	-	-	3,000.00	2,000.00	Swale weed control. SW $2000
542 30 41 00	Roadway - Professional Services	2,817.62	-	-	-	
542 30 47 00	Roadway - Utilities-Elec/Gas,Wtr/Swr,Trsh	19,530.68	21,198.49	20,000.00	20,000.00	
542 40 41 00	Drainage-Professional Services	1,463.40	9,042.74	5,000.00	10,376.00	Increase for swale material disposal (split with APA.).Inc. excavator leas
542 40 48 00	Drainage Outside Labor & Materials	7,755.84	26,273.61	-	-	
542 67 41 01	Street Cleaning - Professional Services	12,550.00	14,194.50	7,500.00	35,000.00	Iincrease for street sweeping.(split with APA) $35K SW
542 67 48 01	Street Cleaning Outside Labor & Materials	11,318.29	-	-	-	
542 70 48 00	Roadside-Outside Labor & Materials	1,435.69	-	-	-	
542 90 41 02	Maint Admin & Overhead Professional Services	-	-	-	2,057.00	Management Software $2056.32.SW
558 70 41 03	Spokane River Distr Redevelopment Area	30,000.00	-	-	-	
591 31 70 00	Debt Repayment-Storm Drainage Utilties	-	-	-	3,065.00	Lease agreement excavator
592 31 80 00	Interest And Other Debt Service Cost-Storm Drainage Uti	-	-	-	1,159.00	Lease agreement excavator
594 42 63 01	Capital Expenditures-Other	-	-	5,000.00	-	Per SW
594 42 64 01	Capital Expenditures -Furniture,Computers&Equip	-	8,393.12	32,250.00	-	Per SW
508 10 04 10	Reserved Ending Balance	-	-	16,398.00	33,136.00	
	Total	**89,036.61**	**108,382.67**	**181,500.00**	**174,957.00**	

Aquifer Protection Fund Resources
Enterprise Fund 411

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 139,312	$ 146,904	$ 122,800	$ 194,442	58%
Real & Personal Property Taxes-Aquifer Protection	36,923	46,818	45,000	47,000	4%
Interest & Other Earnings	669	1,567	1,000	2,500	150%
Aquifer Protection Fund Total Resources	**$ 176,904**	**$ 195,289**	**$ 168,800**	**$ 243,942**	**45%**

Aquifer Protection Fund Uses
Enterprise Fund 411

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ -	$ -	15,313	36,568	139%
Benefits	-	-	6,635	18,596	180%
Professional Services	$ 30,000	30,000	25,000	40,000	60%
Capital Outlays	-	-	10,750	-	-100%
Fund Balance	-	-	111,102	148,778	34%
Aquifer Protection Fund Total Uses	**$ 30,000**	**$ 30,000**	**$ 168,800**	**$ 243,942**	**45%**

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

CITY OF LIBERTY LAKE
FUND: 411 AQUIFER PROTECTION
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	Notes
308 10 04 11	Reserved Beginning Cash/Investments	139,311.56	146,904.17	122,800.00	194,442.00	
311 10 04 11	Real & Personal Property Taxes-Aquifer Protection	36,923.34	46,817.61	45,000.00	47,000.00	
361 11 04 11	Investment Interest	669.27	1,566.81	1,000.00	2,500.00	
	Total	**176,904.17**	**195,288.59**	**168,800.00**	**243,942.00**	
542 40 10 00	Drainage Salaries & Wages	-	-	15,313.00	34,568.00	Add FTE
542 40 10 01	Drainage Overtime	-	-	-	2,000.00	
542 40 20 01	Drainage Social Security & Medicare	-	-	790.00	1,486.00	Add FTE
542 40 21 05	Drainage Retirement	-	-	1,948.00	4,692.00	Add FTE
542 40 22 04	Drainage Medical/Life/LTD	-	-	2,300.00	9,273.00	Add FTE
542 40 23 02	Drainage Labor & Industries	-	-	1,222.00	1,645.00	
542 40 28 06	Drainage HRA VEBA	-	-	375.00	1,500.00	Add FTE
542 40 41 01	Drainage-Professional Services	-	-	7,500.00	40,000.00	Increase for Street Sweeping and swale material disposal. SW $40K
558 70 41 04	Spokane River Distr Redevelopment Area	30,000.00	30,000.00	17,500.00	-	PER RJ
594 38 63 00	Capital Expenditures - Other Improvements	-	-	10,750.00	-	Per SW
508 10 04 11	Reserved Ending Cash/Investments	-	-	111,102.00	148,778.00	
	Total	**30,000.00**	**30,000.00**	**168,800.00**	**243,942.00**	

Golf Operations Fund Resources
Enterprise Fund 420

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ 201,272	$ 111,041	$ 100,400	$ 202,850	102%
Charges for Services	418,017	381,022	373,100	382,100	2%
Equipment Rental Fees	43,815	41,112	44,000	44,000	0%
Other- Miscellaneous Revenues	38,896	38,450	32,915	42,515	29%
Interest & Other Earnings	294	213	100	300	200%
Non Revenues	78,215	81,170	80,000	81,000	1%
Other Financing Sources, Transfer-In	-	-	-	-	
Golf Operations Fund Total Resources	**$ 780,510**	**$ 653,007**	**$ 630,515**	**$ 752,765**	**19%**

Golf Operations Fund Uses
Enterprise Fund 420

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Salaries & Wages	$ 119,789	$ 130,580	$ 134,297	$ 148,481	11%
Benefits	51,615	53,170	51,717	54,565	6%
Supplies	167,397	143,719	155,800	152,800	-2%
Services & Charges	88,054	100,221	90,500	98,500	9%
Capital Outlays	169,746	70,786	-	89,000	#DIV/0!
Non Expenditures	72,868	69,990	70,000	72,000	3%
Other Financing Uses, Transfers-Out	-	-	-	-	
Fund Balance	-	-	128,201	137,419	7%
Golf Operations Fund Total Uses	**$ 669,470**	**$ 568,466**	**$ 630,515**	**$ 752,765**	**19%**

Notes

CITY OF LIBERTY LAKE
FUND: 420 GOLF
2019 Line item detail

Account	Title	2016 Actual	2017 Actual	2018 Adopted	2019 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	200,872.14	110,640.65	100,000.00	202,450.00	
341 70 00 00	Pro Shop Sales	55,777.14	52,414.45	50,000.00	52,000.00	
347 30 00 03	Season Passes	23,438.81	26,717.75	20,000.00	23,000.00	
347 30 00 04	Green Fees	221,360.28	193,186.31	200,000.00	200,000.00	
347 30 00 06	Lesson & Clinic Fees	12,666.88	8,772.73	10,000.00	9,000.00	
347 30 00 07	Driving Range Fees	101,543.24	96,217.50	90,000.00	95,000.00	
347 30 00 08	Golf Cart Trail Fees	2,127.04	2,608.94	2,000.00	2,000.00	
347 30 00 10	School Driving Range Fees	1,103.97	1,103.97	1,100.00	1,100.00	
361 40 04 20	Interest - Checking	11.96	16.00	15.00	15.00	
362 00 00 00	Golf Club Rentals	1,959.60	1,442.85	2,000.00	2,000.00	
362 00 00 01	Pull Cart Fees	4,390.24	3,378.24	3,000.00	3,000.00	
362 00 00 02	Golf Cart Rental Fees	37,465.62	36,290.71	39,000.00	39,000.00	
362 00 00 03	Restaurant Lease	38,209.00	37,800.00	32,400.00	42,000.00	
367 00 00 00	Contributions,Donations Frm Nongovernmental Sources	1,000.00	-	-	-	No budget
369 81 04 20	Cash Overages/Shortage	(900.42)	16.00	-	-	No budget
369 91 00 01	Other Miscellaneous Revenue	575.86	618.32	500.00	500.00	
361 11 04 20	Investment Interest	293.56	213.20	100.00	300.00	
389 30 04 20	Gift Certificate Purchase	5,625.50	7,103.50	5,000.00	5,000.00	
389 30 04 21	Expense Reimbursement	5,215.69	6,359.28	5,000.00	5,000.00	
389 30 04 22	Promo Cards (punch Cards)	12,558.00	14,755.00	13,000.00	13,000.00	
389 30 04 23	Event Deposits-Prize Money	11,478.66	10,923.81	12,000.00	12,000.00	
389 30 04 24	Sales Tax	38,817.95	36,275.67	40,000.00	40,000.00	
389 30 04 25	Leasehold Excise Tax	4,519.68	5,752.32	5,000.00	6,000.00	
	Total	**780,510.40**	**653,007.20**	**630,515.00**	**752,765.00**	
576 61 10 08	Golf-Overtime	1,546.51	2,352.50	1,500.00	1,500.00	
576 61 10 13	Salaries & Wages-Golf	118,242.37	128,227.19	132,797.00	146,981.00	
576 61 20 01	Golf-Social Security & Medicare	5,573.54	5,902.59	6,553.00	7,574.00	
576 61 21 05	Golf-Retirement	14,289.49	16,094.33	17,086.00	19,051.00	
576 61 22 04	Golf-Medical/Life/LTD	24,629.06	24,993.50	18,557.00	18,775.00	
576 61 23 02	Golf-Labor & Industries	6,323.20	5,379.80	6,521.00	6,165.00	
576 61 28 09	HRA VEBA	800.00	800.00	3,000.00	3,000.00	
553 60 31 20	Weed Control Supplies	1,063.81	1,295.57	3,000.00	1,000.00	Comparable to 2018 expenditure. JC
576 61 31 00	Pro Shop Supplies	18,492.98	11,009.65	20,000.00	20,000.00	
576 61 31 01	Publications	585.33	-	-	-	
576 61 31 02	Uniforms Shirts	1,542.90	981.32	1,800.00	1,800.00	
576 61 31 03	Maintenance Supplies	16,689.30	15,770.85	20,000.00	17,000.00	Estimate from the past three years. JC
576 61 31 04	Facilities Supplies	590.15	2,818.04	2,000.00	2,000.00	No change. JC
576 61 32 00	Golf Course-Fuel Consumed	11,444.32	12,554.38	10,000.00	12,000.00	Anticipated use for 2018. JC
576 61 34 01	Pro Shop Merchandise	46,987.90	42,747.65	46,000.00	46,000.00	
576 65 31 01	Maintenance Of Golf Course	70,000.57	56,541.50	53,000.00	53,000.00	No change. JC
576 61 41 00	Golf Pro Shop-Professional Services	8,115.46	19,696.29	10,000.00	10,000.00	
576 61 41 01	Professional Services-Bank Fees	14,357.66	16,845.31	13,000.00	17,000.00	Bank Charges
576 61 41 02	Unemployment Claims-Golf Course	-	-	2,000.00	1,000.00	
576 61 41 03	Facilities - Professional Services	-	342.39	1,500.00	1,500.00	No change. JC
576 61 42 01	Golf Pro Shop-Telephone,Internet,Postage	3,095.37	2,797.49	3,000.00	3,000.00	
576 61 43 01	Golf Travel-Lodging,Meals,Mileage	2,794.95	3,407.11	2,500.00	2,500.00	
576 61 46 00	Golf-Insurance	12,452.25	13,440.06	12,000.00	15,000.00	
576 61 47 00	Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	33,750.07	33,416.83	30,000.00	33,000.00	Estimated costs over the past three years. JC

576 61 48 01	Golf-Outside Labor & Materials	298.72	155.13	1,000.00	-	Zero. Moved line item to Professional Services. JC
576 61 48 02	Facilities - Outside Labor & Materials	1,958.27	-	-	-	
576 61 49 01	Golf-Dues,Subscriptions,Mbrships	1,973.00	2,011.52	2,500.00	2,500.00	No change. JC
576 65 41 00	Professional Services-Golf Greens	3,745.20	6,981.56	13,000.00	13,000.00	No change. Anticipating evergreen tree replacement program for 2019.
576 65 48 00	Repairs & Maintenance-Outside Labor/materials	5,513.14	1,127.50	-	-	
589 30 04 20	Gift Certificate Redeemed	5,390.02	3,863.54	6,000.00	5,000.00	
589 30 04 22	Promo Cards Redeemed	12,307.95	12,063.85	12,000.00	13,000.00	
589 30 04 23	Events Redeemed-Prize Money	9,501.29	9,682.74	7,000.00	7,000.00	
589 30 40 21	Leasehold Excise Tax	4,519.68	6,185.32	5,000.00	6,000.00	
589 30 40 24	B&O/Use Tax	41,149.48	38,194.82	40,000.00	41,000.00	SAO new BARS
594 76 63 03	Golf-Other Improvements	188.98	225.63	-	-	
594 76 64 00	Golf-Furniture,Computers&Equip	134,180.46	70,560.29	-	89,000.00	Replace golf/parks mower and cutting reel units as part of fleet rotation p
594 76 64 02	Golf Carts - Furniture,Computers&Equip	35,376.37	-	-	-	
508 10 04 20	Golf Cash Drawer Reserved	-	-	400.00	400.00	
508 80 04 20	Unreserved Ending Cash/Investments	-	-	127,801.00	137,019.00	
	Total	**669,469.75**	**568,466.25**	**630,515.00**	**752,765.00**	

5 YEAR BUDGET COMPARISON

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420 Golf Operations Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 20	Golf Cash Drawer Reserved	400.00	400.00	400.00	0.00	400.00	400.00	
308 80 04 20	Unreserved Beginning Cash/Investments	108,617.10	200,872.14	110,640.65	84,540.95	100,000.00	202,450.00	
308	Beginning Balances	109,017.10	201,272.14	111,040.65	84,540.95	100,400.00	202,850.00	
341 70 00 00	Pro Shop Sales	50,438.93	55,777.14	52,414.45	53,063.78	50,000.00	52,000.00	
347 30 00 03	Season Passes	34,379.68	23,438.81	26,717.75	14,422.32	20,000.00	23,000.00	
347 30 00 04	Green Fees	221,845.46	221,360.28	193,186.31	211,558.38	200,000.00	200,000.00	
347 30 00 06	Lesson & Clinic Fees	14,722.87	12,666.88	8,772.73	9,240.56	10,000.00	9,000.00	
347 30 00 07	Driving Range Fees	96,032.70	101,543.24	96,217.50	104,207.15	90,000.00	95,000.00	
347 30 00 08	Golf Cart Trail Fees	2,768.28	2,127.04	2,608.94	2,232.97	2,000.00	2,000.00	
347 30 00 10	School Driving Range Fees	1,471.96	1,103.97	1,103.97	1,240.80	1,100.00	1,100.00	
340	Charges For Services	421,659.88	418,017.36	381,021.65	395,965.96	373,100.00	382,100.00	
361 40 04 20	Interest - Checking	11.26	11.96	16.00	15.11	15.00	15.00	
362 00 00 00	Golf Club Rentals	0.00	1,959.60	1,442.85	1,681.77	2,000.00	2,000.00	
362 00 00 01	Pull Cart Fees	0.00	4,390.24	3,378.24	4,066.40	3,000.00	3,000.00	
362 00 00 02	Golf Cart Rental Fees	0.00	37,465.62	36,290.71	36,589.89	39,000.00	39,000.00	
362 00 00 03	Restaurant Lease	0.00	38,209.00	37,800.00	31,000.00	32,400.00	42,000.00	
362 10 00 00	Golf Club Rentals	2,056.94	0.00	0.00	0.00	0.00	0.00	
362 10 00 01	Pull Cart Fees	4,110.56	0.00	0.00	0.00	0.00	0.00	
362 10 00 02	Golf Cart Rental Fees	39,414.63	0.00	0.00	0.00	0.00	0.00	
362 50 00 00	Restaurant Lease	35,400.00	0.00	0.00	0.00	0.00	0.00	
367 00 00 00	Contributions,Donations Frm Nongovernmental Sources	0.00	1,000.00	0.00	0.00	0.00	0.00	No budget
369 81 04 20	Cash Overages/Shortage	-370.98	-900.42	16.00	0.00	0.00	0.00	No budget
369 91 00 01	Other Miscellaneous Revenue	703.87	575.86	618.32	211.47	500.00	500.00	
360	Miscellaneous Revenue	81,326.28	82,711.86	79,562.12	73,564.64	76,915.00	86,515.00	
361 11 04 20	Investment Interest	178.85	293.56	213.20	409.23	100.00	300.00	
361	Investment Interest	178.85	293.56	213.20	409.23	100.00	300.00	
386 10 00 00	Sales Tax	39,154.34	0.00	0.00	0.00	0.00	0.00	
386 10 00 01	Leasehold Excise Tax	4,930.56	0.00	0.00	0.00	0.00	0.00	
389 00 04 20	Gift Certificate Purchase	6,679.00	0.00	0.00	0.00	0.00	0.00	
389 00 04 21	Expense Reimbursement	5,653.85	0.00	0.00	0.00	0.00	0.00	
389 00 04 22	Promo Cards (punch Cards)	12,652.00	0.00	0.00	0.00	0.00	0.00	
389 00 04 23	Event Deposits-Prize Money	8,773.13	0.00	0.00	0.00	0.00	0.00	
389 30 04 20	Gift Certificate Purchase	0.00	5,625.50	7,103.50	5,336.00	5,000.00	5,000.00	
389 30 04 21	Expense Reimbursement	0.00	5,215.69	6,359.28	4,821.58	5,000.00	5,000.00	
389 30 04 22	Promo Cards (punch Cards)	0.00	12,558.00	14,755.00	16,182.00	13,000.00	13,000.00	

5 YEAR BUDGET COMPARISON

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420 Golf Operations Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
389 30 04 23	Event Deposits-Prize Money	0.00	11,478.66	10,923.81	12,401.07	12,000.00	12,000.00	
389 30 04 24	Sales Tax	0.00	38,817.95	36,275.67	37,680.26	40,000.00	40,000.00	
389 30 04 25	Leasehold Excise Tax	0.00	4,519.68	5,752.32	4,622.40	5,000.00	6,000.00	
380	Non Revenues	77,842.88	78,215.48	81,169.58	81,043.31	80,000.00	81,000.00	
TOTAL REVENUES:		**690,024.99**	**780,510.40**	**653,007.20**	**635,524.09**	**630,515.00**	**752,765.00**	
576 61 10 08	Golf-Overtime	1,411.62	1,546.51	2,352.50	2,871.87	1,500.00	1,500.00	
576 61 10 13	Salaries & Wages-Golf	112,922.03	118,242.37	128,227.19	108,038.79	132,797.00	146,981.00	
010	Salaries and Wages	114,333.65	119,788.88	130,579.69	110,910.66	134,297.00	148,481.00	
576 61 20 01	Golf-Social Security & Medicare	5,169.30	5,573.54	5,902.59	5,266.87	6,553.00	7,574.00	
576 61 21 05	Golf-Retirement	13,161.05	14,289.49	16,094.33	13,827.88	17,086.00	19,051.00	
576 61 22 04	Golf-Medical/Life/LTD	23,667.59	24,629.06	24,993.50	13,691.79	18,557.00	18,775.00	
576 61 23 02	Golf-Labor & Industries	6,202.77	6,323.20	5,379.80	4,335.76	6,521.00	6,165.00	
576 61 28 09	HRA VEBA	800.00	800.00	800.00	3,000.00	3,000.00	3,000.00	
020	Personnel Benefits	49,000.71	51,615.29	53,170.22	40,122.30	51,717.00	54,565.00	
553 60 31 20	Weed Control Supplies	0.00	1,063.81	1,295.57	169.76	3,000.00	1,000.00	Comparable to 2018 expenditure. JC
576 61 31 00	Pro Shop Supplies	17,382.53	18,492.98	11,009.65	15,342.22	20,000.00	20,000.00	
576 61 31 01	Publications	0.00	585.33	0.00	0.00	0.00	0.00	
576 61 31 02	Uniforms Shirts	1,715.62	1,542.90	981.32	1,167.63	1,800.00	1,800.00	
576 61 31 03	Maintenance Supplies	18,851.49	16,689.30	15,770.85	16,125.61	20,000.00	17,000.00	Estimate from the past three years. JC
576 61 31 04	Facilities Supplies	155.57	590.15	2,818.04	1,931.28	2,000.00	2,000.00	No change. JC
576 61 32 00	Golf Course-Fuel Consumed	10,096.55	11,444.32	12,554.38	13,823.93	10,000.00	12,000.00	Anticipated use for 2018. JC
576 61 34 01	Pro Shop Merchandise	40,769.44	46,987.90	42,747.65	53,844.13	46,000.00	46,000.00	
576 65 31 01	Maintenance Of Golf Course	51,291.23	70,000.57	56,541.50	25,719.86	53,000.00	53,000.00	No change. JC
030	Supplies	140,262.43	167,397.26	143,718.96	128,124.42	155,800.00	152,800.00	
576 61 41 00	Golf Pro Shop-Professional Services	7,731.51	8,115.46	19,696.29	9,974.87	10,000.00	10,000.00	
576 61 41 01	Professional Services-Bank Fees	12,249.81	14,357.66	16,845.31	18,248.18	13,000.00	17,000.00	Bank Charges
576 61 41 02	Unemployment Claims-Golf Course	1,750.95	0.00	0.00	0.00	2,000.00	1,000.00	
576 61 41 03	Facilities - Professional Services	0.00	0.00	342.39	405.81	1,500.00	1,500.00	No change. JC
576 61 42 01	Golf Pro Shop-Telephone,Internet,Postage	2,526.86	3,095.37	2,797.49	2,157.77	3,000.00	3,000.00	
576 61 43 01	Golf Travel-Lodging,Meals,Mileage	2,157.72	2,794.95	3,407.11	954.34	2,500.00	2,500.00	
576 61 46 00	Golf-Insurance	9,713.11	12,452.25	13,440.06	14,142.33	12,000.00	15,000.00	
576 61 47 00	Golf Utilities-Elec/Gas,Wtr/Swr,Trsh	33,883.42	33,750.07	33,416.83	26,134.77	30,000.00	33,000.00	Estimated costs over the past three years. JC

5 YEAR BUDGET COMPARISON

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420 Golf Operations Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
576 61 48 01	Golf-Outside Labor & Materials	24.57	298.72	155.13	0.00	1,000.00	0.00	Zero. Moved line item to Professional Services. JC
576 61 48 02	Facilities - Outside Labor & Materials	3,661.36	1,958.27	0.00	0.00	0.00	0.00	
576 61 49 01	Golf-Dues,Subscriptions,Mbrships	2,059.36	1,973.00	2,011.52	2,123.68	2,500.00	2,500.00	No change. JC
576 65 41 00	Professional Services-Golf Greens	7,790.45	3,745.20	6,981.56	2,840.79	13,000.00	13,000.00	No change. Anticipating evergreen tree replacement program for 2019. JC
576 65 48 00	Repairs & Maintenance-Outside Labor/materials	4,410.96	5,513.14	1,127.50	0.00	0.00	0.00	
040	Services	87,960.08	88,054.09	100,221.19	76,982.54	90,500.00	98,500.00	
576	Park Facilities	391,556.87	426,855.52	427,690.06	356,139.92	432,314.00	454,346.00	
589 30 04 20	Gift Certificate Redeemed	0.00	5,390.02	3,863.54	5,278.78	6,000.00	5,000.00	
589 30 04 22	Promo Cards Redeemed	0.00	12,307.95	12,063.85	14,548.70	12,000.00	13,000.00	
589 30 04 23	Events Redeemed-Prize Money	0.00	9,501.29	9,682.74	6,172.62	7,000.00	7,000.00	
586 00 44 00	Leasehold Excise Tax	4,930.76	0.00	0.00	0.00	0.00	0.00	
586 00 44 20	B&O/Use Tax	41,473.62	0.00	0.00	0.00	0.00	0.00	
589 30 40 21	Leasehold Excise Tax	0.00	0.00	0.00	0.00	0.00	6,000.00	
589 30 40 24	B&O/Use Tax	0.00	0.00	0.00	0.00	0.00	41,000.00	SAO new BARS
040	Services	46,404.38	0.00	0.00	0.00		47,000.00	
589 00 04 20	Gift Certificate Redeemed	4,005.88	0.00	0.00	0.00	0.00	0.00	
589 00 04 22	Promo Cards Redeemed	10,265.05	0.00	0.00	0.00	0.00	0.00	
589 00 04 23	Events Redeemed-Prize Money	7,341.03	0.00	0.00	0.00	0.00	0.00	
589 30 04 21	Leasehold Excise Tax	0.00	4,519.68	6,185.32	3,081.60	5,000.00	0.00	Use BARS 589.30.40.21.
589 30 04 24	B&O/Use Tax	0.00	41,149.48	38,194.82	35,782.01	40,000.00	0.00	Use BARS 589.30.40.24.
050	Intergovernmental Services and Other	21,611.96	45,669.16	44,380.14	38,863.61	45,000.00		
580	Non Expeditures	68,016.34	72,868.42	69,990.27	64,863.71	70,000.00	72,000.00	
594 76 63 03	Golf-Other Improvements	4,994.77	188.98	225.63	0.00	0.00	0.00	
594 76 64 00	Golf-Furniture,Computers&Equip	24,184.87	134,180.46	70,560.29	2,784.18	0.00	89,000.00	Replace golf/parks mower and cutting reel units as part of fleet rotation plan. JC
594 76 64 02	Golf Carts - Furniture,Computers&Equip	0.00	35,376.37	0.00	0.00	0.00	0.00	
060	Captial Outlays	29,179.64	169,745.81	70,785.92	2,784.18		89,000.00	
594	Capital Expenditures	29,179.64	169,745.81	70,785.92	2,784.18	0.00	89,000.00	

5 YEAR BUDGET COMPARISON

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420 Golf Operations Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
508 10 04 20	Golf Cash Drawer Reserved	0.00	0.00	0.00	0.00	400.00	400.00	
508 80 04 20	Unreserved Ending Cash/Investments	0.00	0.00	0.00	0.00	127,801.00	137,019.00	
999	Ending Balance	0.00	0.00	0.00	0.00	128,201.00	137,419.00	
TOTAL EXPENDITURES:		**488,752.85**	**669,469.75**	**568,466.25**	**423,787.81**	**630,515.00**	**752,765.00**	
FUND GAIN/LOSS:		201,272.14	111,040.65	84,540.95	211,736.28	0.00	0.00	

Unemployment Fund Resources
Internal Service Fund 501

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ -	#DIV/0!
Interest & Other Earnings	-	-	-	-	#DIV/0!
Miscellaneous Revenue	-	-	-	-	#DIV/0!
Other Financing Sources, Transfer-In	18,362	9,769	25,000	25,000	0%
Unemployment Fund Total Resources	**$ 18,362**	**$ 9,769**	**$ 25,000**	**$ 25,000**	**0%**

Unemployment Fund Uses
Internal Service Fund 501

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Unemployment Claims	$ 18,362	$ 9,769	$ 25,000	$ 25,000	0%
Fund Balance	-	-	-	-	#DIV/0!
Unemployment Fund Total Uses	**$ 18,362**	**$ 9,769**	**$ 25,000**	**$ 25,000**	**0%**

Notes

Medical Reimbursement (Bridge)
Internal Service Fund 502

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ 165,575	#DIV/0!
Interest & Other Earnings	-	-	5,000	1,500	-70%
Other Financing Sources, Transfer-In	-	-	175,000	30,000	-83%
Health Reimbursement (Bridge) Fund Total Resources	**$ -**	**$ -**	**$ 180,000**	**$ 197,075**	**9%**

Medical Reimbursement (Bridge)
Internal Service Fund 502

Account Description	2016 Actual	2017 Actual	2018 Adopted	2019 Proposed	% Change
Health Insurance Claims	$ -	$ -	$ 175,000	$ 175,000	0%
Fund Balance	-	-	5,000	22,075	342%
Health Reimbursement (Bridge) Fund Total Uses	**$ -**	**$ -**	**$ 180,000**	**$ 197,075**	**9%**

Notes

CITY OF LIBERTY LAKE CAPITAL FACILITIES PLAN, 2019 - 2024 PROJECT LIST

											FUNDING YEARS				
Council Priorities	**PROJECT #**		**AVAILABLE EXISTING FUNDING SOURCES**	**ANTICIPATED FUNDING**	**NOTES**	**2019 Project Descriptions**	**PROJECT TOTAL (ALL YEARS)**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**FUTURE PROJECT FUNDING**
		PARKS & PUBLIC FACILITIES CAPITAL PROJECTS[1]													
1	1	Trailhead Facility Master Plan	$100,000 available in 2018	General Fund	RFQ in September	Masterplanning and scenario analysis, to include public engagement - carryover from 2018	$ 100,000		$100,000						
	2A	Public Works Yard Land Acquisition				Includes closing cost	$ 100,000		$100,000						
2	2B	Public Works Yard Development NOTE: PROJECT IS FULLY LOADED WITH CONTINCENCY; STAFF WILL SEEK COST SAVINGS; PROJECT IS SCALEABLE, AND COULD BE PHASED OVER LONGER PERIOD		General Fund (note: it will be REET eligible once CFP is updated)	2018 - Site plan, SEPA, temporary fence, temporary lighting; 2019 - Geo-tech & survey, clearing, grading,perm. fencing, frontage design, swales, perm. Lighting; 2020 - Sidewalk,road widening, street trees & landscaping, paving, water & sewer, building design; 2021-2022- 5,000 sq. ft. bldg.	2019- Geo tech & survey, clearing, grading,perm. fencing, swales, perm. lighting	$ 1,545,000	$35,000	$425,000	$425,000	$360,000	$300,000			
		Orchard Park Maintenance Facility			Includes construction, inspection, and contingency		$ 150,000	$150,000							
3	3	Orchard Park Phase II - Pavilion		REET & LIFT	2019 option	Plans, Specs, Bidding, Construction	$ 550,000		$550,000						
4	4	Rocky Hill Park ~~Community Splash Pad~~ Shade Structure		GENERAL FUND	Shade Structure to replace planned splash pad		$ 20,000		$20,000						
5	5	Town Square Master Plan		GENERAL FUND	2020 Project?		$ 75,000			$75,000					
6	6	Liberty Lake Ballfields Parking Lot & Maintenance Road		GENERAL FUND / REET		Parking lot, frontage improvements, maintenance road- includes design,m construction, contingency & inspection	$ 471,000		$471,000						
7	7	Rocky Hill Parking Expansion		GENERAL FUND / REET			TBD								
8		~~Trail Lighting Master Plan~~			See project # 31 under Trails & Pedestrian Ways		TBD								
9	9	Fallen Heroes Circuit Course- Orchard Park		GENERAL FUND / REET			$ 70,000			$70,000					
10	10	Library Facility Needs Assessment			**2019**	To include facility assessment, space requirements, programming needs, and public engagement	$ 40,000		$40,000						
11	11	Upland Trail		GENERAL FUND / REET			TBD								
12	12	Public Art		GENERAL FUND	Arts & Parks Commission budget request (does not include events funding, which should be an operating budget item)		$ 311,250	$5,000	$72,500	$77,500	$78,750	$77,500			
13	~~13~~	~~Liberty Creek Elementary North Field Improvements~~		GENERAL FUND	Part of Puchase Agreement with CVSD										
14	14	Wayfinding Signage Program/Kiosks		GENERAL FUND	Pilot 2020: Pavillion Park & Library, Future Pilot: Orchard Park - **$50k per sign**		$ 150,000			$100,000	$50,000				
	15	Asset Management Software Program (Parks & Facilities)		GENERAL FUND	To be used for all parks & facilities		$ 29,824		$29,824						
	16	Community Message Board			To be located in the River District	Carry over from 2018 Budget	$ 10,000		$10,000						
TOTALS							**$ 3,622,074**	**$ 190,000**	**$ 1,818,324**	**$ 747,500**	**$ 488,750**	**$ 377,500**	**$**	**$**	**$**
FACILITY	**PROJECT #**	**PARKS & PUBLIC FACILITIES ASSET MANAGEMENT**													
Pavillion Park	A-1	Pavillion Park Improvements **-security, irrigation renovation, overall pavilion maint., sound system pavilion**		GENERAL FUND / REET	2019	Irrigation System Replacement -- Proice includes pipe, wire & Controllers	$ 300,000		$300,000						
Rocky Hill Park	A-2	Rocky Hill Park Improvements		GENERAL FUND / REET											
Trailhead	A-3	Trailhead Improvements		GENERAL FUND / REET	2019	Trailhead Irrigation Pump- equipment, installation, contingency & inspection	$ 322,070		$322,070						
Orchard Park	A-4	Orchard Park Improvements **-park setup, i.e., signs, dog pots, recycle bins, landscaping, kiosks, etc.**		GENERAL FUND / REET			$ 50,000		$50,000						
Town Square	A-5	Town Square Improvements		GENERAL FUND / REET		Gazebo	$ 20,000		$20,000						
Liberty Lake Ball Fields	A-6	Liberty Lake Ball Field Improvements **-safety netting backstops, entry sign**		GENERAL FUND / REET			$ 20,000		$20,000						
City Hall	A-7	City Hall Building Improvements		GENERAL FUND / REET			$ 60,000		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	
Library	A-8	Library Building Improvements **-doors repair/replacement, lighting renovation**		Library Capital Fund		Doors & Other Upgrades	$ 30,000		$30,000						
Police Station	A-9	Police Station Building Improvements		GENERAL FUND		Generator	$ 25,000		$25,000						
		TOTALS					**$ 827,070**	**$**	**$ 777,070**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$**
		Need to add Public Works Yard in 2023													
		Note: REET can be used for debt servie													
Council Priorities	**PROJECT #**	**TRANSPORTATION CAPITAL PROJECTS[1,2]**													
1	17	Harvard Rd Bridge Widening & I-90 Westbound On-Ramp	$980,000 contract with KPFF ($800,000 WSDOT Contribution for design/ Harvard Road Mitigation Funds/TIF/LIFT	$800,000 WSDOT Contribution for design Harvard Rd, REET, LIFT, GF	**Construction currently unfunded -- design/construction estimates will be used to leverage other grant funds (WSDOT or DOT) for construction cost**	2019 Design for Both Bridge Widening & On-Ramp complete Oct 2019	$ 8,500,000	$ 300,000	$680,000	$520,000	$5,000,000	$2,000,000			
2	18	Henry Road Overpass		Fed & State Grants / LIFT / REET for Bonding/ Harvard Rd, Utax	Funds for design in 2024		$ 14,000,000				$500,000	$13,500,000			
3	19	Country Vista & Legacy Ridge Intersection Improvements		Harvard Rd, REET, GF, Utax			$ 575,000			$115,000	$460,000				
4	20	Harvard Rd & Indiana Ave Intersection Improvements		LIFT, Harvard Rd, REET, GF, Utax			$ 575,000				$115,000	$460,000			

Council Priorities	PROJECT #		AVAILABLE EXISTING FUNDING SOURCES	ANTICIPATED FUNDING	NOTES	2019 Project Descriptions	PROJECT TOTAL (ALL YEARS)	2018	2019	2020	2021	2022	2023	2024	FUTURE PROJECT FUNDING
5	21	Country Vista & Mission Intersection Improvements		Harvard Rd, REET, GF, Utax			$ 575,000				$115,000	$460,000			
6	22	Country Vista & Henry Rd Intersection Improvements		Harvard Rd, REET, GF, Utax			$ 575,000			$115,000	$460,000				
7	23	Appleway Ave & Madson Rd Traffic Signal		Harvard Rd, REET, GF, Utax			$550,000		$550,000						
8	24	Country Vista & Appleway Intersection Improvements		Harvard Rd, REET, GF, Utax			$ 575,000					$115,000	$460,000		
9	25	Appleway Improvements - Fairway to E City Limits		Harvard Rd, REET, GF, Utax			$2,280,000	$80,000				$200,000	$2,000,000		
	26	Mission Improvements - Glenbrook to Corrigan Road		LIFT, Harvard Rd, REET, GF, Utax (possibly Developer/LIFT/TIFF)	Prioritized under Trails & Ped Pathways	Listed in TIP as 2019/2020 City Project - Reflects South side improvements	$ 1,350,000		$250,000	$1,100,000					
	27	Mission Improvements - City Limits to Glenbrook		LIFT, Harvard Rd, REET, GF, Utax	Prioritized under Trails & Ped Pathways		$ 750,000						$50,000	$700,000	
	28	Network Analysis Update		Harvard Rd, REET, GF, Utax	Update based upon growth and updated Build out Analysis		$ 50,000			$50,000					
TOTALS							**$ 30,355,000**	**$ 380,000**	**$ 1,480,000**	**$ 1,900,000**	**$ 6,650,000**	**$ 16,735,000**	**$ 2,510,000**	**$ 700,000**	**$**
		TRANSPORTATION ASSET MANAGEMEN T													
	A-10	Annual Street Maintenance Allocation		REET, GF, Utax			$ 2,350,000	$550,000	$50,000	$550,000	$50,000	$550,000	$50,000	$550,000	
	A-11	Country Vista west of Liberty Lake Road		REET, GF, Utax			$ 250,000				$150,000		$50,000	$50,000	
	A-12	Liberty Lake Road Maintenance- Sprague Avenue to Country Vista Drive		REET, GF, Utax			$ 200,000					$100,000	$50,000	$50,000	
	A-13	Harvard Road Bridge Overlay	$580,440 in TIB Grant funds	Harvard Rd, REET, GF, Utax		Design& Construction in 2019	$ 725,550		$725,550						
	A-14	Mission - Country Vista to Molter- Grind and Overlay		TIB Application	Timing will be based on successful grant funding					$400,000					
TOTALS							**$ 3,525,550**		**$ 775,550**	**$ 550,000**	**$ 200,000**	**$ 650,000**	**$ 150,000**	**$ 650,000**	**$**
		Note: REET can be used for debt servie													
Council Priorities	**PROJECT #**	**TRAILS & PEDESTRIAN PATHWAYS[1]**													
1		~~Sidewalk &Ped Safety Improvements-Mission Ave~~			See Project #26 under Transportation Capital Projects										
2	29	Country Vista Operational Study		Harvard Rd, REET, GF, Utax	To determine needed intresection controls and pedestrian safety requirements based on projected growth	Consultant Cost Estimate $38,500 plus soft cost	$ 50,000		$50,000						
3		~~*Pedestrian Crossing on Mission, West of Harvard Road~~			See 2019 Project Description for Annual Pedestrian Crossing Allocation										
4		~~*Legacy Ridge Crossing on Country Vista at Legacy Villas~~			**Done**										
5	30	Annual Pedestrian Crossing Allocation		GF, REET		2019 allocation to include Pedestrian Crossing on Mission, West of Harvard	$ 240,000		$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	
6	31	Trail Lighting Master Plan		GF, REET						$25,000					
7	32	Henry Road from Country Vista to Sprague		GF, REET	TBD										
8	33	Trail Connection with amenities between CVSD Middle School & HUB		GF, REET	TBD										
9	34	Madson, from Mission to Appleway		GF, REET	TBD										
10	35	Upland Trail		GF, REET	TBD										
	48	Sidewalk &Ped Safety Improvements-Mission Ave		LIFT, REET, GF	Part of Mission Improvments under Transportation	Sidewalk Improvements & road widening from one lot west of Glenbrook to SW corner of River Crossing East -	$ 561,000		$561,000						
	TOTALS						**$ 240,000**	**$**	**$ 40,000**	**$ 65,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$**
	PROJECT #	**FLEET EQUIPMENT**													
	36	JD Gator (Orchard Park)		Parks		New. Orchard Park/Centennial Trail Setup.			$ 16,000						
	37	Buffalo Blower (Orchard Park/Harvard/CT)		50/50 Split Between Parks & Streets		New. Orchard Park/Centennial Trail/Harvard Setup.			$ 10,000						
	38	Hustler Super Z 54" (Orchard Park/CT)		Parks		New. Orchard Park/Centennial Trail Setup.			$ 15,000						
	39	Kubota RTV w/plow (Orchard Park)		Parks		New. Orchard Park Setup.			$ 24,000						
	40	Ride On Mower (Orchard Park)		Parks		New. Orchard Park Setup.			$ 10,000						
	41	Turfcat (Orchard Park/CT)		Parks		New. Orchard Park/Centennial Trail Setup.			$ 24,000						
	42	Tank Weed Sprayer		Streets		Addition to fleet for more efficient and effective weed maintenance on city streets and landscapes.			$ 5,000						
	43	Two Way Radios		Streets		New. Communication setup for heavy equipment.			$ 12,000						
	44	12M Grader lease		Streets	Lease	2nd yr Lease Payment			$ 34,905	$ 34,905					
	45	926M Loader Lease X2 $15774.38 ea		Streets	Lease	2nd yr Lease Payment			$ 31,549	$ 31,549					
	46	305 Mini Ex Lease		Streets	Lease	2nd yr Lease Payment			$ 9,191	$ 9,191					
	47	Street Sweeper		Section 319 Nonpoint Grant	Grant can only fund 75% or $225K						$ 300,000				
		TOTALS							**$ 191,645**	**$ 75,645**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**
		FLEET EQUIPMENT ASSET MANAGEMENT													
	A-15	JD 2500B Surrounds Mower w/ extra cutting units (7blade)		Golf	Priority from 2018-not funded; carried over to 2019 as high priority	Fleet Rotation Plan			$ 45,000						
	A-16	RR Verti Cutting Units for JD 2500A		Golf	Priority from 2018-not funded; carried over to 2019 as high priority	Fleet Rotation Plan			$ 5,000						

Council Priorities	PROJECT #		AVAILABLE EXISTING FUNDING SOURCES	ANTICIPATED FUNDING	NOTES	2019 Project Descriptions	PROJECT TOTAL (ALL YEARS)	2018	2019	2020	2021	2022	2023	2024	FUTURE PROJECT FUNDING
	A-17	Toro 5410		50/50 Split Between Parks & Golf		Fleet Rotation Plan			$ 78,000						
	A-18	JD 2030 Pro Gator		50/50 Split Between Parks & Streets		Fleet Rotation Plan-old machine will become dedicated sprayer.			$ 30,000						
	A-19	Pickup		Parks		Fleet Rotation Plan. Surplus existing parks vehicles while it is still running.			$ 50,000						
	A-20	Infield Groomer		Parks		Replace existing Sand Pro, move Sand Pro to golf course to replace older bunker rake.			$ 6,000						
	A-21	Turfcat (Pavillion/Rocky)		Parks		Fleet Rotation Plan. Trade in existing mower.			$ 24,000						
	A-22	JD Aercore 1500 Tractor Mount Aerator		50/50 Split Between Parks & Golf	Reprioritized from 2018		$ 12,000			$ 12,000					
	A-23	Pickup		3 Way Split between Parks, Golf & Streets			$ 48,000			$ 48,000					
	A-24	Pickup		50/50 Split Between Parks & Streets	Fleet Rotation-Replace White Explorer (Parks, Streets)		$ 50,000			$ 50,000					
	A-25	Kubota RTV with plow blade		50/50 Split Between Parks & Streets	Fleet Rotation-Replace 6 x 4 Gator, Surplus		$ 25,000			$ 25,000					
	A-26	Pickup		Parks	Fleet Rotation-Replace Sonoma #2 (Parks)		$ 50,000				$ 50,000				
	A-27	Pickup		3 Way Split between Parks, Golf & Streets	Fleet Rotation-Replace Sonoma #3 (Parks/Streets/Golf)		$ 48,000				$ 48,000				
	A-28	Zero Turn		Streets	Fleet Rotation-Replace and Surplus		$ 15,000				$ 15,000				
	A-29	Zero Turn		Streets	Fleet Rotation-Replace and Surplus (Streets)		$ 15,000				$ 15,000				
	A-30	Turfcat		50/50 Split Between Parks & Streets	Fleet Rotation-Move BF mower to RS, replace BF mower with Turfcat		$ 25,000				$ 25,000				
	A-31	Gator		3 Way Split between Parks, Golf & Streets	Fleet Rotation-Replace Cushman, Surplus		$ 9,000				$ 9,000				
	A-32	Gator		3 Way Split between Parks, Golf & Streets	Fleet Rotation-Replace Cushman, Surplus		$ 9,000				$ 9,000				
	A-33	Toro ReelMaster 3250D		Golf	Fleet Rotation-Rotate with an existing machine		$ 45,000					$ 45,000			
	A-34	JD 2500A		Golf	Fleet Rotation-Rotate with an existing machine		$ 45,000					$ 45,000			
	A-35	Club Car Golf Picker		Golf	Fleet Rotation-Replace or Rotate as people mover		$ 15,000					$ 15,000			
		TOTALS					**$ 411,000**	**$**	**$**	**$ 135,000**	**$ 171,000**	**$ 105,000**	**$**	**$**	**$**
		COMPUTER EQUIPMENT ASSET MANAGEMENT													
	A-36	AMANDA-2012		Planning & Engineering	Replace as Engineer Workstation		$ 800	$800							
	A-37	INSPECTOR1-2013		Planning & Engineering		Replace Inspector's Workstation	$ 800		$800						
	A-38	INSPECTOR2-2013		Planning & Engineering			$ 800		$800						
	A-39	BBARKER-2014		Planning & Engineering			$ 800			$800					
	A-40	MICHELLE2014		Planning & Engineering	Aaron's Computer		$ 800			$800					
	A-41	PLANNER HP 2015		Planning & Engineering	Dennis Scott's Computer		$ 800				$800				
	A-42	CITY099-2017		Planning & Engineering	Lisa's Computer		$ 800					$800			
	A-43	COLL-18-PLAN		Planning & Engineering	Kelsey's Computer		$ 800						$800		
	A-44	Engineer's 2018 Workstation		Planning & Engineering	New Engineer's Computer		$ 800							$800	
	A-45	LLL-MICHELLE		Library			$ 800		$800						
	A-46	LLL-JOANNE		Library			$ 800		$800						
	A-47	LLL-WORKROOM		Library			$ 800			$800					
	A-48	LLL-RONDA		Library			$ 800			$800					
	A-49	LLL-PAMELA		Library			$ 800				$800				
	A-50	LLL-CHECKOUT		Library			$ 800						$800		
	A-51	LLL-DELAIN		Library			$ 800						$800		
	A-52	LLL-GEORGETTE		Library			$ 800							$800	
	A-53	LLL-JANDY		Library			$ 800							$800	
	A-54	POLCHIEF-2013		LLPD			$ 1,800		$1,000					$800	
	A-55	POLICE-2013		LLPD			$ 1,000		$1,000						
	A-56	LLPD-PC03		LLPD			$ 1,000			A-20	$1,000				
	A-57	LLPD-PC05		LLPD			$ 1,000				$1,000				
	A-58	LLPD-PC06		LLPD			$ 1,000					$1,000			
	A-59	LLPD-PC07		LLPD			$ 1,000					$1,000			
	A-60	LLPD-PC08		LLPD			$ 1,000					$1,000			
	A-61	LLPD-PC09		LLPD			$ 1,000			$1,000					
	A-62	LLPD-PC10		LLPD			$ 1,000			$1,000					
	A-63	LLPD-PC11		LLPD			$ 1,000		$1,000						
	A-64	LLPD-PC12		LLPD			$ 1,000		$1,000						
	A-65	POLICE11		LLPD			$ 1,000			$1,000					
	A-66	POLICE12		LLPD			$ 1,000				$1,000				
	A-67	IRRIGATION-PC		Operations & Maint			$ 1,600		$800					$800	
	A-68	LB-14-JOY		Operations & Maint			$ 800		$800						
	A-69	MGRIFFIN-PC		Operations & Maint			$ 800		$800						
	A-70	SHOP001-PC		Operations & Maint			$ 800			$800					
	A-71	SEASONAL-2013		Operations & Maint			$ 800			$800					
	A-72	LL-14-SHOP		Operations & Maint			$ 800			$800					

Council Priorities	PROJECT #		AVAILABLE EXISTING FUNDING SOURCES	ANTICIPATED FUNDING	NOTES	2019 Project Descriptions	PROJECT TOTAL (ALL YEARS)	2018	2019	2020	2021	2022	2023	2024	FUTURE PROJECT FUNDING
	A-73	COLL-18-SUR1		Operations & Maint			$ 800				$800				
	A-74	COLL-18-SUR2		Operations & Maint			$ 800				$800				
	A-75	COLL-18-SUR3		Operations & Maint			$ 800					$800			
	A-76	COLL-18-FRONT1		Operations & Maint			$ 800					$800			
	A-77	COLL-18-JCAMP		Operations & Maint			$ 800						$800		
	A-78	COLL-17-SUR3		Operations & Maint	Zach Sherman		$ 800						$800		
	A-79	COLL-16-LAPTOP		Operations & Maint	Ryan		$ 800				$800				
	A-80	COLL18-PROSHOP1		Golf			$ 800					$ 800			
	A-81	COLL18-PROSHOP2		Golf			$ 800						$800		
	A-82	COLL18-TRAILSRV		Golf			$ 800							$800	
	A-83	ADMIN001-PC		Admin			$ 1,600			$800				$800	
	A-84	CITYADMN2012		Admin			$ 1,600			$800				$800	
	A-85	RJ-2014		Admin			$ 800		$800						
	A-86	ANN-2014		Admin			$ 800		$800						
	A-87	COLL-17-NUC		Admin			$ 800				$800				
	A-88	COLL-17-ACCT1		Admin			$ 800				$800				
	A-89	COLL-17-DESK1		Admin????			$ 800					$ 800			
	A-90	LL-15-MAYOR		Mayor			$ 800			$800					
	A-91	COLL-17-CSUR1		City Council			$ 800					$800			
	A-92	COLL-17-CSUR3		City Council			$ 800					$800			
	A-93	COLL-17-CSUR4		City Council			$ 800					$800			
	A-94	COLL-17-CSUR5		City Council			$ 800					$800			
	A-95	COLL-17-CSUR6		City Council			$ 800					$800			
	A-96	COLL-17-CSUR7		City Council			$ 800					$800			
	A-97	COLL-17-CSUR8		City Council			$ 800					$800			
TOTALS							**$ 55,400**	**$ 800**	**$ 11,200**	**$ 11,000**	**$ 8,600**	**$ 12,600**	**$ 4,800**	**$ 6,400**	**$**
	PROJECT #	**UTILITIES-CAPITAL PROJECTS BY OTHERS**		**ANTICIPATED FUNDING**											
		LLSWD WATER STRUCTURE - MISSION AVE. WELL UPGRADE		LLSWD											
		RIVER DISTRICT - INDIANA AVE. SEWER (TRUTINA DEVELOPMENT - HARVARD RD. TO E. OF HARVARD RD.)		DEVELOPER / TIF/LIFT											
		RIVER DISTRICT - INDIANA AVE. WATER (TRUTINA DEVELOPMENT - HARVARD RD. TO E. OF HARVARD RD.)		DEVELOPER / TIF/LIFT											
		RIVER DISTRICT - INDIANA AVE. SEWER (W. OF HARVARD RD. TO W. BOUNDARY OF COURTYARD PLAT 2013.PL0002)		DEVELOPER / TIF/LIFT											
		RIVER DISTRICT - INDIANA AVE. WATER (W. OF HARVARD RD. TO W. BOUNDARY OF COURTYARD PLAT 2013.PL0002)		DEVELOPER / TIF/LIFT											
		RIVER DISTRICT - SEWER LIFT STATION, FORCE MAIN, & OTHER ASSOCIATED IMPROVEMENTS		DEVELOPER / TIF/LIFT											
		RIVER DISTRICT - TELIDO STATION OFFSITE SEWER		DEVELOPER / TIF/LIFT											
		RIVER DISTRICT - TELIDO STATION OFFSITE WATER MAIN		DEVELOPER / TIF/LIFT											
		RIVER DISTRICT - WELLINGTON ST. SEWER		DEVELOPER / TIF/LIFT											
		RIVER DISTRICT - WELLINGTON ST. WATER		DEVELOPER / TIF/LIFT											
		UNDERGROUND UTILITY PROGRAM (LIBERTY LAKE RD., MOLTER RD., MISSION AVE.)		GENERAL FUND			$ 175,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	
TOTALS							**$ 175,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$**
	PROJECT #	**TRANSPORTATION CAPITAL PROJECTS BY OTHERS[2]**													
		TRANSIT PARKING		DEVELOPER / TIF/LIFT			$ 2,500,000					$ 2,500,000	$ 2,500,000		
		CATALDO EXTENSION & CONNECTION		DEVELOPER / TIF/LIFT			$ 2,400,000			$ 900,000	$ 1,500,000				
		HENRY ROAD IMPROVEMENTS - SPRAGUE TO COUNTRY VISTA DR		DEVELOPER / TIF/LIFT			$ 2,013,000		$ 336,000	$ 1,677,000					
		INDIANA AV CONSTRUCTION - GLENBROOK RD TO EAST OF HARVARD RD		DEVELOPER / TIF/LIFT			$ 2,886,000		$ 721,500	$ 2,164,500					
TOTALS							**$ 9,799,000**	**$ -**	**$ 1,057,500**	**$ 4,741,500**	**$ 1,500,000**	**$ 2,500,000**	**$ 2,500,000**	**$ -**	**$ -**

General Note: All costs are listed in 2019 dollars

[1] Listed in order of Council priority

[2] Projects included in the Transportation TIP, 2019 - 2024, adopted July10, 2018

COLOR LEGEND
BLUE = CAPITAL PROJECTS
RED=ASSET MANAGEMENT PROJECTS
GREEN= CAPITAL PROJECTS BY OTHERS

NOT PRIORITIZED -NOTES FROM LAST YEAR

1. Expand City Council meeting room into the covered patio - MK- CAPITAL PARKS & PUBLIC FACILITIES
2. Level and seed Town Square undeveloped land - MK -ASSET MANAGEMENT
3. Promote Golf Cart charging stations throughout Liberty Lake - MK -OPERATING BUDGET
4. Install entrance lights into City Hall Parking Lot - MK -ASSET MANAGEMENT
5. Off-leash dog park - OL-CAPITAL PARKS & PUBLIC FACILITIES
6. School zone lights for existing and proposed sites - OL -OPERATING BUDGET/GRANTS
7. AED's located at all City Parks& Golf Course - OL-OPERATING BUDGET

QUICK REFERENCE GUIDE - SUMMARY - CITY OF LIBERTY LAKE CAPITAL FACILITIES PLAN (2019 ONLY)

BUDGET PAGE #	PROJECT #	PROJECT	2019
PAGE 101	1	Trailhead Facility Master Plan	$100,000
PAGE 89	2A	Public Works Yard Land Acquisition	$100,000
PAGE 91	2B	Public Works Yard Development	$425,000
PAGE 95	3	Orchard Park Phase II - Pavilion	$550,000
PAGE 66	4	Rocky Hill Park -Shade Structure	$20,000
PAGE 89	6	Liberty Lake Ballfields Parking Lot & Maintenance Road	$471,000
PAGE 100	10	Library Facility Needs Assessment	$40,000
PAGE 82	12	Public Art	$72,500
PAGE 66	15	Asset Management Software Program (Parks & Facilities)	$29,824
PAGE 103	16	Community Message Board	$10,000
PAGE 91	A-1	Pavillion Park Improvements **-security, irrigation renovation, overall pavilion maint., sound system pavilion**	$300,000
PAGE 91	A-3	Trailhead Improvements - PUMP	$322,070
PAGE 66	A-4	Orchard Park Improvements **-park setup, i.e., signs, dog pots, recycle bins, landscaping, kiosks, etc.**	$50,000
PAGE 66	A-5	Town Square Improvements	$20,000
PAGE 66	A-6	Liberty Lake Ball Field Improvements **-safety netting backstops, entry sign**	$20,000
PAGE 66	A-7	City Hall Building Improvements	$10,000
PAGE 100	A-8	Library Building Improvements **-doors repair/replacement, lighting renovation**	$30,000
PAGE 102	A-9	Police Station Building Improvements	$25,000
PAGE 97	17	Harvard Rd Bridge Widening & I-90 Westbound On-Ramp	$980,000
PAGE 93	23	Appleway Ave & Madson Rd Traffic Signal	$550,000
PAGE 89	26	Mission Improvements - Glenbrook to Corrigan Road	$250,000
PAGE 93	A-10	Annual Street Maintenance Allocation	$50,000
PAGE 98	A-13	Harvard Road Bridge Overlay	$725,550
PAGE 98	29	Country Vista Operational Study	$50,000
PAGE 93	30	Annual Pedestrian Crossing Allocation	$40,000
PAGE 89	48	Sidewalk &Ped Safety Improvements-Mission Ave	$561,000
PAGE 104		UNDERGROUND UTILITY PROGRAM (LIBERTY LAKE RD., MOLTER RD., MISSION AVE.)	$25,000
		TOTAL	**$5,826,944**

CITY OF LIBERTY LAKE
FEE & TAX SCHEDULE PROPOSED FOR 2019

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 reciepts
Social Playing Cards		15% of gross reciepts
Bingo & Raffles		5% of gross reciepts
Punchboards & Pulltabs - Nonprofit		10% of gross reciepts less the amount awarded as prizes
Punchboards & Pulltabs - Commercial		5% of gross reciepts
Admissions Tax (Golf Courses and event charges)		5% of admission charge
Cable Franchise Fee		5% of gross income
Storm and Surface Water Utility Charge	$10	per 3,160 sq ft of impervious surface. Annual Assessment
Sales Tax Rate		8.7% for non food items
Real Estate Excise Tax (REET 1)		.25% on sale of real estate
Real Estate Excise Tax (REET 2)		.25% on sale of real estate
Leasehold Excise Tax		4% of taxable rent
Property Tax		Levy Rate is 1.88/1000
<u>Utility Tax</u>		
Electricity		3% of gross reciepts
Gas		3% of gross reciepts
Garbage		3% of gross reciepts
Cable		3% of gross reciepts
Telephone		3% of gross reciepts
Lodging Tax		3.3% on charge for lodging
Tourisism Promotion		$2 per stay
<u>LIBRARY FEES & FINES</u>		
Late Fees	$0.10	per day per item
Copies	$0.10	per item
Lost or damaged books	$3.00	plus value of book

2019 Proposed Recreation Program Fee Schedule

Program Name	Adopted 2018
ACTIVITIES	
British Soccer Camp (One Week Sports Camp) *	
First Kicks - Jun (3-4 Years)	$93.00
Full Day - Jun (7-18 Years)	$208.00
Half Day AM - Jun (6-18 Years)	$146.00
Half Day PM - Jun (6-18 Years)	$146.00
Goal Keeper Program Jun (8-18 Years)	$146.00
Mini Soccer - Jun (4-6 Years)	$106.00
First Kicks - August (3-4 Years)	$93.00
Full Day - August (7-18 Years)	$208.00
Half Day AM - August (6-18 Years)	$146.00
Half Day PM - August (6-18 Years)	$146.00
Mini Soccer - August (4-6 Years)	$106.00
Goal Keeper Program Jun (8-18 Years)	$146.00
Skyhawks Summer Camps *	
Skyhawks Summer Day Camp (Per Week)	$149.00
Skyhawks Day Camp (Full Summer Rate)	$1,150.00
Skyhawks Sports Camp *	
Beginning Golf Camp (4 Day)	$109.00
Beginning Golf Camp (5 Day)	$129.00
Mini Hawk	$129.00
Multi-Sport	$149.00
Soccer (4 Day)	$119.00
Soccer (5 Day)	$149.00
Introductory Soccer League	$74.00
Outdoor Basketball Camp	$149.00
Outdoor Soccer Clinic	$74.00
Tennis	$129.00
Lacrosse	$129.00
Track & Field	$149.00
Flag Football Class	$74.00
Flag Football Clinic	$74.00
TinkerGarten *	
Spring Season	$175.00
Summer Season	$105.00
SupterTots SoccerTots *	
Teddies / Teddies II	$120.00
Cubs	$120.00
Pandas / Bears	$120.00
Grizzlies / SoccerTouch	$120.00
EVENTS	
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	
City Gardens (Arboretum, Rocky Hill)	
City Garden Plot Rental (Rocky Hill or Arboretum) (Per Box, Per Season)	$25.00
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)	$25.00
Pavillion Park Picnic Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	$35.00
Pavillion Park Picnic Shelter Non-Profit (Per Application, 20 Hour Limit)	$25.00
Rocky Hill Park Picnic Shelter Regular Use, Monday-Thursday (Per Hour)	$15.00
Rocky Hill Park Picnic Shelter Regular Use, Friday- Sunday & Holidays (Per Hour)	$25.00
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	
Outdoor Sports Fields, Non-Profit (Per Application, 20 Hour Limit)	$25.00
Outdoor Sports Fields, 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 1-1-2019

6.4 ACRES LAND BOND

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

Year	Principle	Interest	Total
2019	152,789.80	8,730.00	161,519.80
2020	78,982.59	1,777.31	80,759.90
2021			-
2022			-
	231,772.39	10,507.31	242,279.70

LIFT
2018 - 2019 REVENUE

Account Description	Notes		2018 Activity	Notes	2019 Projected
Beginning Balances		$	10,746,849		$ 6,851,849
TIF MATCHING FUNDS		$	730,000		754,000
Harvard Road Mitigation Fund		$	-		
City of Liberty Lake - Match (REET)		$	270,000		246,000
Matching Funds State	3	$	1,000,000	3	1,000,000
					-
Total Lift Funds		**$**	**12,746,849**		**$ 8,851,849**

LIFT
2018-2019 EXPENDITURES

Account Description	Notes		2018 Activity	Notes		2019 Projected
Orchard Park	1	$	3,650,000	1	$	550,000
Indiana St. - Harvard to Courtyard		$	-	4	$	1,871,500
Indiana St. - East of Harvard Rd		$	-	4	$	787,000
Harvest Pkwy N of Mission		$	-	4	$	851,000
Wellington St - East of Harvard Rd	4	$	1,175,000		$	-
Sewer Lift Station & Force Main (W of Harvarc	4	$	1,070,000		$	-
Indiana, Bitterroot to Harvard		$	-	4	$	360,400
Mission Water Line				4	$	485,000
Mission Round About				4	$	600,000
		$	-			
Total Expenditures			5,895,000			5,504,900
ENDING BALANCE		**$**	**6,851,849**		**$**	**3,346,949**

Notes

1 City of Liberty Lake Project

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-D

5 -Future Projects per Resolution 12-164A-D

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	$	753,114	
2017	$	900,000	
2018	$	1,000,000	Projected
Total	**$**	**4,648,986**	

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

		Notes
Mission Ave - Harvest Pkwy East	2,924,000	5
Harvard & Indiana Intersection	1,600,000	5
I-90 Interchange	26,500,000	5
Total	**31,024,000**	

RESOLUTION 12-164D
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 "Pubic Improvement Costs") as identified in the City's Capital Facility's Plan to the Council in advance of its construction;

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

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

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

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

WHEREAS, The City Council approved Resolution 12-164C in April 2016;

AND WHEREAS, Exhibit A has since been updated to be consistent with the adopted 2016 - 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 herby 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 19th day of June 2018.

Steve Peterson, Mayor

ATTEST:

City Clerk, Ann Swenson

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Proposed Revisions – Resolution 12-164D, Exhibit A

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

A. Completed Projects:

1. **Harvest Parkway – South of Mission** — **Complete** **2013**
    a. Street & Drainage Improvements — $ 865,079
    b. Sewer
    c. Water
2. **Wellington – from Harvard Rd to East of Harvard Rd.** — **2015**
    a. Street and Drainage Improvements — $785,000
    b. Water — $215,000
    c. Sewer — $175,000
3. **Sewer Lift Station, Force Main and other associated projects** — **2015**

    (W of Harvard Rd to SE of LLSWD plant) — $1,070,000

B. Projects the City and the Developer will focus on for 2018 -2019 are the following:

4. **Indiana Street – from Harvard Rd. to East of Harvard Rd.**
    a. Street and Drainage Improvements — $ 575,000
    b. Sewer — $ 80,000
    c. Water — $ 132,000
5. Harvest Pkwy North of Mission Avenue
    a. Street and Drainage Improvements — $ 465,000
    b. Sewer — $ 171,000
    c. Water — $ 215,000
6. Indiana, Power Transmission line to Harvest Pkwy
    a. Street and Drainage Improvements — $ 195,000
    b. Sewer — $ 64,500
    c. Water — $ 61,000
7. Indiana, Harvest Pkwy intersection to Bitterroot
    a. Street and Drainage Improvements — $ 885,000

b. Sewer	$ 306,000	
c. Water	$ 360,000	
8. Indiana, Bitterroot to Harvard		
a. Street and Drainage Improvements	$ 340,400	
b. Sewer	$ 20,000	
9. Mission Water line extension		
a. Water (includes road repairs)	$ 485,000	
10. Mission Round About		
a. Round About	$ 600,000	
11. Orchard Park Design and Construction		**2018**
a. Multi-Use Sports fields, play area, trails, restroom	$ 4,500,000	
12. Mission Avenue – from Harvest Parkway East 1400'+/-		**2019**
a. Street and Drainage Improvements	$2,000,000	
b. Water (2016)	$ 924,000	
13. Harvard & Indiana Intersection		**2019**
a. Street and Drainage Improvements	$1,600,000	
Sub Total for B.	**$13,789,900**	
14. Interstate 90 Interchange Improvements		**2020-2023**
a. Access, alignment and safety improvements	$26,500,000	

Note: Interstate 90 Interchange Improvements includes Harvard Rd, Future Henry Rd Overpass and Barker Rd. Funding is being considered at the State level and LIFT may be a partial source of revenue for this project.

* *

CERTIFICATION

I, Ann Swenson, the undersigned City Clerk of the City of Liberty Lake, of Spokane County, Washington, HEREBY CERTIFY that the foregoing Resolution is a full, true and correct copy of Resolution No. 12-164D duly adopted at a regular meeting of the City Council of said City, duly and regularly held at the regular meeting place thereof on June 19, 2018 of which meeting all members of said City Council had due notice and at which a majority thereof were present; and that at said meeting said Resolution was adopted by the following vote: unanimous.

AYES, and in favor thereof: Mayor Pro Tem Brickner, Council Members Dunne, Kaminskas, Langford, Moore, and Kennedy.

NAYS: None.

ABSENT: Council Member Severs.

ASTAINED: None.

CITY OF LIBERTY LAKE

Ann Swenson

CITY CLERK

2018-2034 LIFT REVENUE - FORCAST WITH FULL MATCH

Year	2018	2019	2020	2021	2022	2033	2034	Total
								-
LIFT RECIEVES FROM CITY	261,108	270,247	279,705	289,495	299,627	437,447	452,757	6,803,700
LIFT FROM FIRE	232,234	240,362	248,775	257,482				1,793,888
LIFT FROM SPOKANE CO	235,998	244,258	252,807	261,655				1,885,581
TIF MATCH FOR LIFT	**729,340**	**754,867**	**781,287**	**808,632**	**299,627**	**437,447**	**452,757**	**10,458,802**
								-
CRONK SEWER PROJECT								200,000
LIBERTY LAKE WATER/SEWER								144,000
CITY OF LIBERTY LAKE	42,000	-	-	-	55,000	55,000	55,000	2,270,213
HARVARD RD MITIGATION FUND	88,000	-	75,000	75,000	75,000	75,000	75,000	1,318,000
REET	140,660	245,133	143,713	116,368	150,000	-		795,874
Sales Tax Increment - City	-	-	-	-	420,373	432,553	417,243	7,813,111
								-
State Match	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	**23,000,001**
TOTAL LOCAL AND STATE	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,001**	**2,000,000**	**2,000,001**	**46,000,001**

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 3.5% growth in RDA property tax.

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

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

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

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