



CITY OF
POSTFALLS
BUDGET FY 2014 / 2015

About The Cover

The Interstate 90 (I-90), Beck Road Interchange project emerged as a result of future traffic demands associated with growth at the western edge of Post Falls, Idaho near the Washington state border. Consistent with the City of Post Falls Comprehensive Plan, much of this area is being developed as a regional retail and employment center, and is expected to experience increased demand for access to and from I-90. New access to I-90 near Beck Road relieves current and future congestion on adjacent I-90 Interchanges, and surrounding public roads.

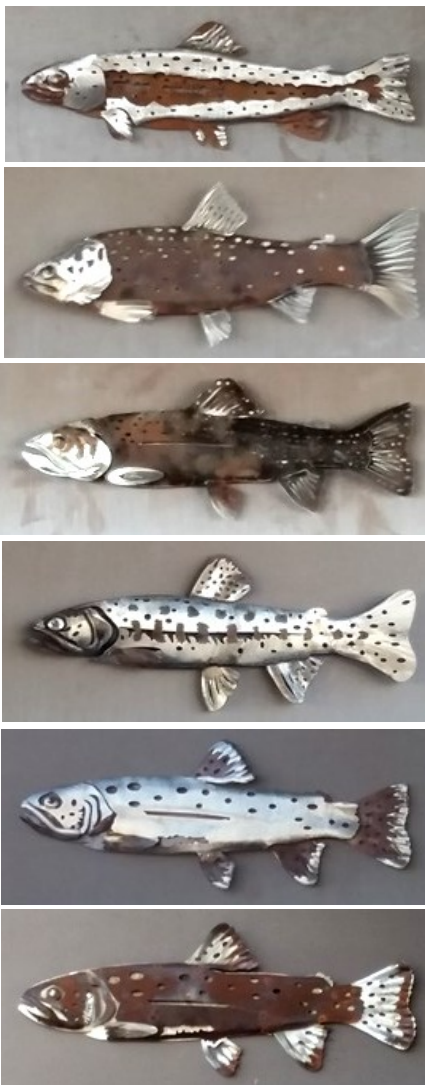
The project was the first in Idaho to benefit from a funding mechanism called state tax anticipated revenue, or STAR funding, approved by the Idaho Legislature in 2007.

Initially, the project was privately funded by The Pointe LLC, developer of The Pointe at Post Falls, a commercial development on the north side of I-90 near Beck Road. Under the STAR Legislation, the private company was eligible for reimbursement of up to \$35 million of approved project expenses using sales tax reimbursements from retail development within the project area. Upon completion the interchange was turned over to the Idaho Transportation Department. Also included as a part of the project was the construction of Beck Road to Seltice Way, which will be owned and maintained by the City of Post Falls. The contractor, Ralph L. Wadsworth Construction Co. (RLW), was awarded the \$21 million contract to design and build the Beck Road Interchange in west Post Falls.

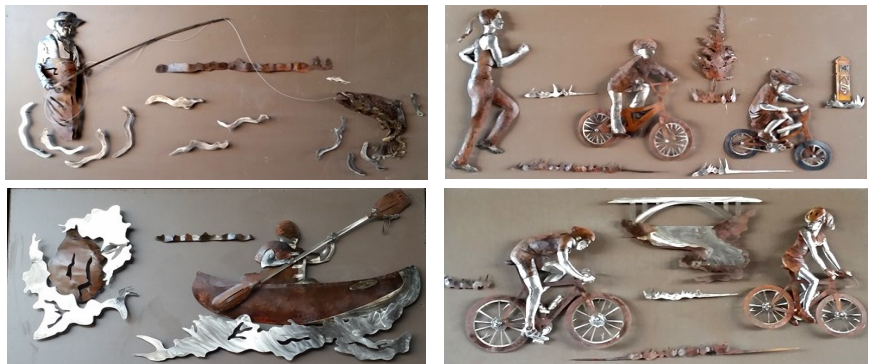
The overpass opened in the fall of 2012 and the public art was completed in 2014.



East bound entering Post Falls



Sculptured plaques of native fish line the walls of the I-90 overpass.



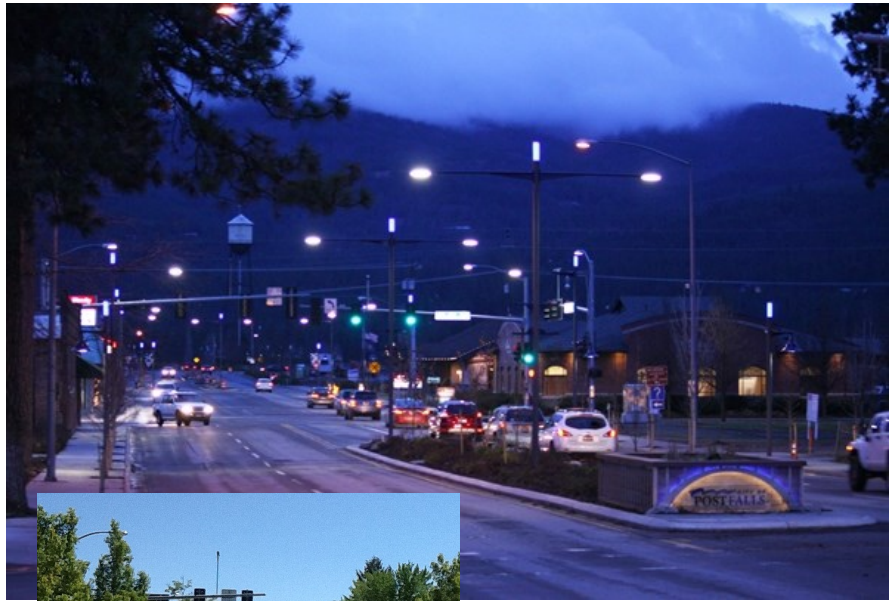
The Grassland Avenue sculptured plaques feature recreational activities of the Centennial Trail and Spokane River.



West bound leaving Post Falls

About Post Falls

Post Falls, Idaho is an inviting place to live, work and play. Its proximity to numerous lakes, rivers and mountains offers a quality of life that is highly desirable. Just minutes to the east is Coeur d'Alene, ID, with a reputation as a world travel destination due to the five-star Coeur d'Alene Resort and golf course with a floating green. To the west is the largest city in the region, Spokane, WA with a population of approximately 250,000. Post Falls' unique location between these two diverse cities offers Post Falls' residents varied opportunities in their lifestyle, recreation and business opportunities. The I-90 corridor, connecting Spokane and Post Falls/Coeur d'Alene, continues to be a hub of business growth. The Greensferry I-90 Overpass and Spokane Street Revitalization projects are indicators of the City's changing business face.



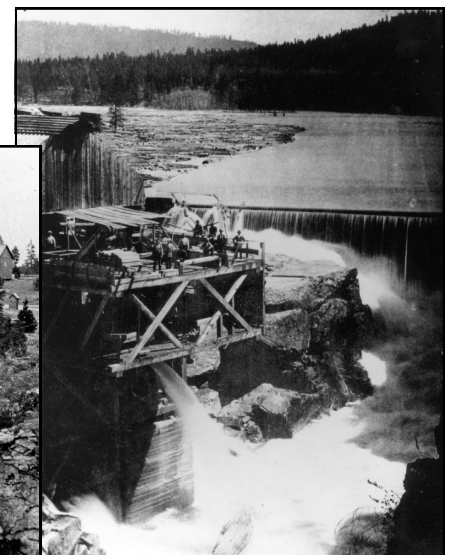
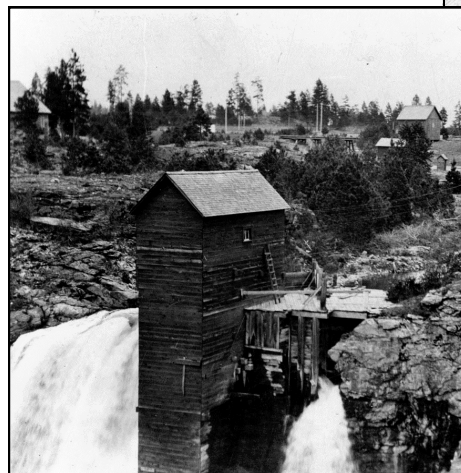
Post Falls is located four miles east of the Washington-Idaho border along Interstate 90 in Kootenai County and is bounded by Coeur d'Alene, Idaho to the east, the State of Washington to the west, the Spokane River to the south and the Rathdrum prairie to the north. Post Falls is 20 miles east of Spokane, Washington and approximately 100 miles south of the Canadian border.



The City of Post Falls has grown from 7,350 residents in 1990 to over 30,000 in 2014.

The City of Post Falls was incorporated in 1891. It is named for Frederick Post, a German immigrant who constructed a lumber mill along the Spokane River in 1871 on land he purchased from Andrew Seltice, Chief of the Coeur d'Alene Tribe. The purchase of the land is preserved in a pictograph on a granite cliff in Treaty Rock park.

Post Falls' Associate City is Herborn, Germany the birthplace of City Founder Frederick Post.



Strategic Plan

2013-2017



VISION STATEMENT

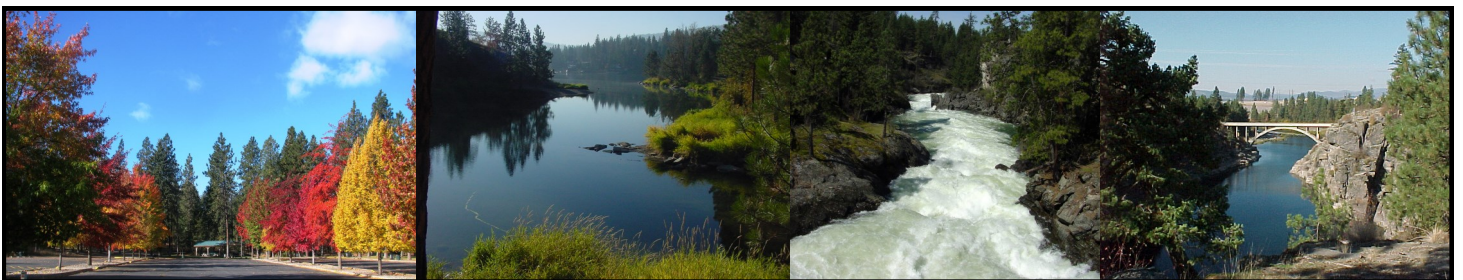
Post Falls, Idaho is a vibrant city with a balance of community and economic vitality that is distinguished by its engaged citizens, diverse businesses, progressive leaders, responsible management of fiscal and environmental resources, superior service, and a full range of opportunities for education and healthy lifestyles.

The City's Mission

The City of Post Falls mission is to provide leadership, support common community values, promote citizen involvement and provide services which ensure a superior quality of life.

The "We Value Post Falls Strategic Plan 2013-2017" is an internal action plan for the City of Post Falls that reflects the top priorities of the community for a five-year timeframe. The plan was adopted by the City Council in 2013. The Strategic Plan establishes a vision for our future, provides clear direction for reaching our goals, and establishes priorities and measurable targets that the City can budget around and track.

The Strategic Plan 2013-2017 in its entirety is available on the City's website at <http://www.postfallsidaho.org/StrategicPlan/strategicintro.html>.





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November 17, 2014

The Honorable Mayor, Members of the City Council and the Citizens of Post Falls, Idaho:

We are pleased to transmit to you the Fiscal Year 2014-2015 Budget for The City of Post Falls, Idaho. The Budget Ordinance is the result of several months of effort by management and staff of Post Falls' government to control costs while meeting the changing needs of the community we strive to serve.

Budget Priorities

The City of Post Falls uses a priority based approach to budgeting. City Council has set these priorities to help guide department heads, managers and staff in establishing a budget that will meet the goals of the city.

- Economic Vitality
- Quality Educational, Recreational & Lifestyle Opportunities
- Safe Community
- Sense of Community
- Well-Planned & Livable Community
- Good Governance

Budget Goals

The Adopted Budget meets or exceeds the Mayor and City Council's goals:

- New growth authority (of \$240,959) is fully utilized.
- None of the allowable three percent (3%) increase is included.
- Broaden tax base and ensure tax dollars are spent wisely.
- Provide a cost effective product.
- Create an environment where businesses want to locate
- Develop and maintain infrastructure to meet current and future needs.

The Fiscal Year 2015 budget includes \$8,973,609 in property tax revenues to be levied, which is \$2,045,119 under the legally-available tax limit. The legally-available limit for property taxes in Post Falls is \$11,018,728, which consists of the following elements:

1. F Y 2013-2014 property tax levy (\$8,723,262)
2. Tax dollars generated by new development (\$240,959)
3. Tax dollars generated by annexation values (\$9,388)
4. Property Tax Replacements (\$-114,626)
5. Three percent (3%) tax increase (\$261,698)
6. Foregone tax authority (\$1,898,047)

Property Tax Implications

The levy rate needed to fund the Fiscal Year 2015 budget is .005749146 per \$1 of taxable value; the levy rate for FY 2014 was .005550563. Post Falls' portion of an average property tax bill for a property with a taxable value of \$100,000 in FY 2014 was about \$555. The FY 2015 Adopted Budget will result in a tax bill of about \$575 for the City portion. The housing market is beginning to show signs of recovery, evidenced by a \$70.5 million increase in

estimated net taxable value over last year. There have also been changes in the homeowner's exemption; yet the specifics of each property tax bill will depend upon valuation of the property.

The following chart provides trend information for Post Falls' property tax levy, property valuation and budgets for 5 years.

	FY2011	FY2012	FY2013	FY2014	FY2015
Property Tax Levy	7,973,649	8,285,541	8,574,197	8,720,259	8,973,609
Levy Rate	0.005713423	0.006002894	0.005786069	0.005550563	0.005749146
Net Taxable Value	1,438,257,786	1,455,830,582	1,506,292,586	1,616,702,509	1,618,993,397
City Budget	32,283,154	33,550,955	36,692,392	37,960,912	41,101,404
% of Taxable Value	0.55%	0.57%	0.57%	0.54%	0.55%
Property Tax %	24.70%	24.70%	23.37%	22.97%	21.83%

Budget Highlights

The City Budget Ordinance totals \$41,101,404, which includes personnel costs of \$13,618,499, operations equal to \$18,020,874, and new capital purchases totaling \$9,462,031. These budget appropriations meet the priorities identified by City Council and represent a total budget increase over Fiscal year 2014 of \$2,193,497.

1. *Personnel:* The approved personnel budget includes the addition of 2 positions. The staffing increases will address the personnel needs of the Police and Parks Departments. The budget ordinance also provides for wage enhancements of \$310,400. This is comprised of cost of living adjustments (COLA) of 2% and merit increases also of 2%.
2. *Operations:* Many departments have maintained prior year operations budget levels and several others have decreased their operations budgets. Departments with the most significant operations budget increases include Sewer (\$909,133) Police (\$39,800) Human Resources for the Personnel Benefits Pool (\$35,000) Legal- Civil (\$25,000) and Water (\$24,719). Line item details on these increases can be found in the Expense Detail Reports.
3. *Capital Expenditures:* The City budget ordinance includes an increase in capital expenditures over prior year of \$1,583,771. Significant capital appropriations include improvements at the 3rd Street Lift Station budgeted at \$2,151,000, Headworks and Equalization Plant Upgrades of \$1,950,140, Highway 41 collaborative trail project with Urban Renewal Agency for \$800,000, Idahline lift station work of \$720,000 and \$418,874 is budgeted for the Water Department Capital Replacement Fund.

Budget Challenges

In the current economic environment, the main factors affecting the City's financial condition are the slow growth in the area, high unemployment, high housing foreclosures, and the instability of investment markets with lower than normal returns. The City has responded to this downturn in the economy by implementing efficiencies that allow for the reduction of labor hours without a reduction in the level of service. The City increased the General Fund budget by approximately \$287 thousand but anticipates the budget allocation levels to remain

stable over the next several years. With the changes the City has implemented, it will be ready to address future needs of the citizens.

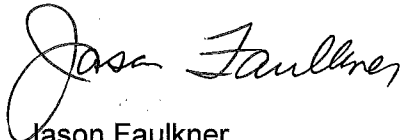
New federal mandates will require Post Falls to spend in the neighborhood of \$50,000,000 over the next 10 years and anywhere from \$70,000,000 to \$90,000,000 over the next 20 years to update the sewer system to comply with the new EPA requirements on reclaimed water. The challenge of developing a plan to meet the required standards took a significant amount of time and effort among City staff. Failure to comply would have put an end to any future growth and would have had a devastating effect on the financial health of the City. Because of the financial health of our city, we were able to obtain a loan for \$10.8MM from the IDEQ @ 2.25%, which when compared to market interest rates, will save the City \$3.7MM in interest over the next 20 years.

The Greensferry Overpass has been a long awaited and needed project that will improve connectivity and should have a very positive impact on business activity and emergency response times. While the City wanted a full interchange at Greensferry, we could not get approval from the Federal Highway Administration. The project is being designed to facilitate converting it to a full interchange if we are given the opportunity to do so in the future.

Acknowledgements

I would like to thank the entire staff of the Financial Services Department for their dedicated services in assisting and contributing to the preparation of this report. Due credit should also be given to Mayor Ron Jacobson and the City Council for their interest and support in conducting the operations of the City in an efficient and progressive manner.

Respectfully Submitted,



Jason Faulkner
Finance Director

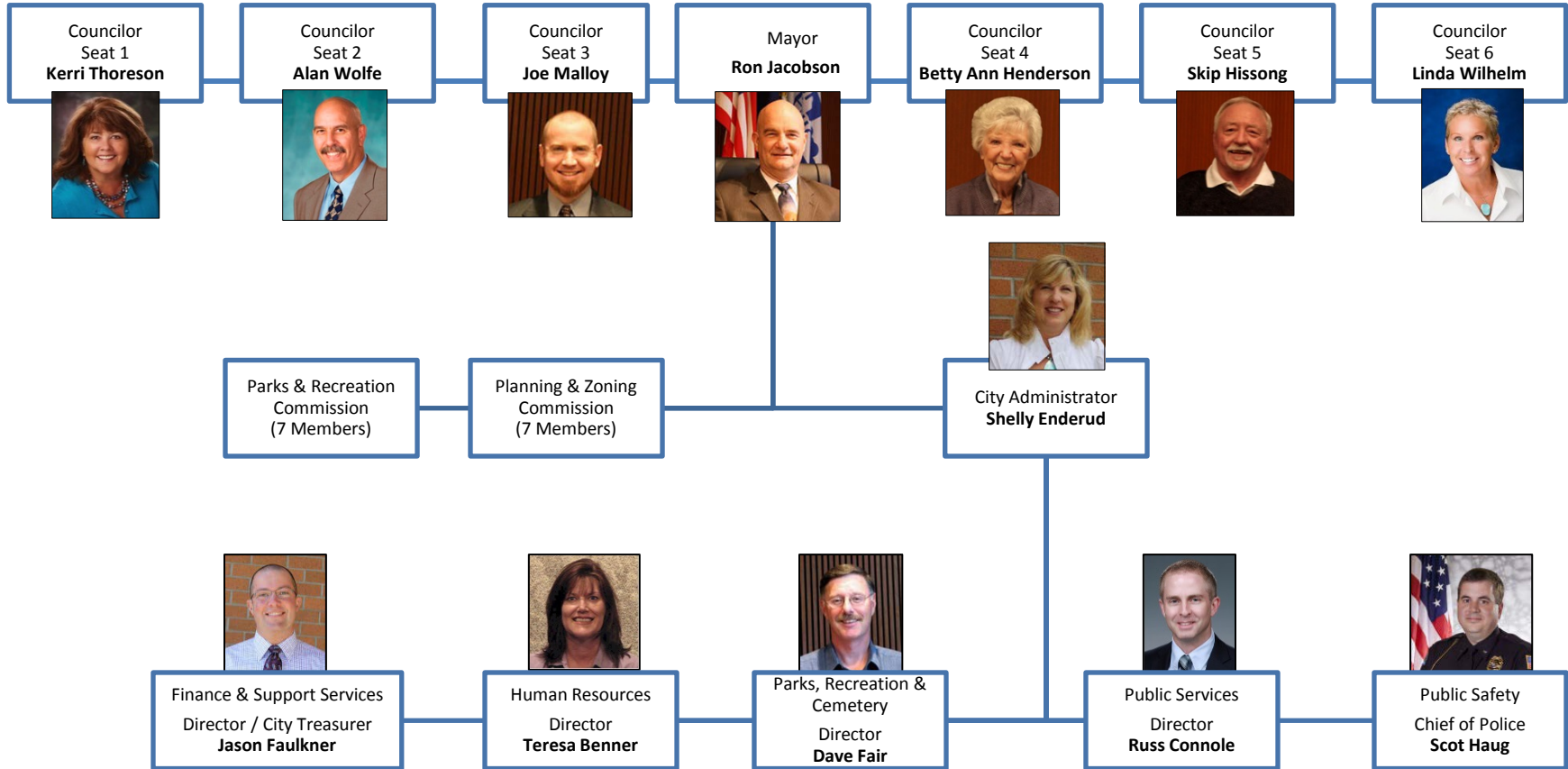
General Information



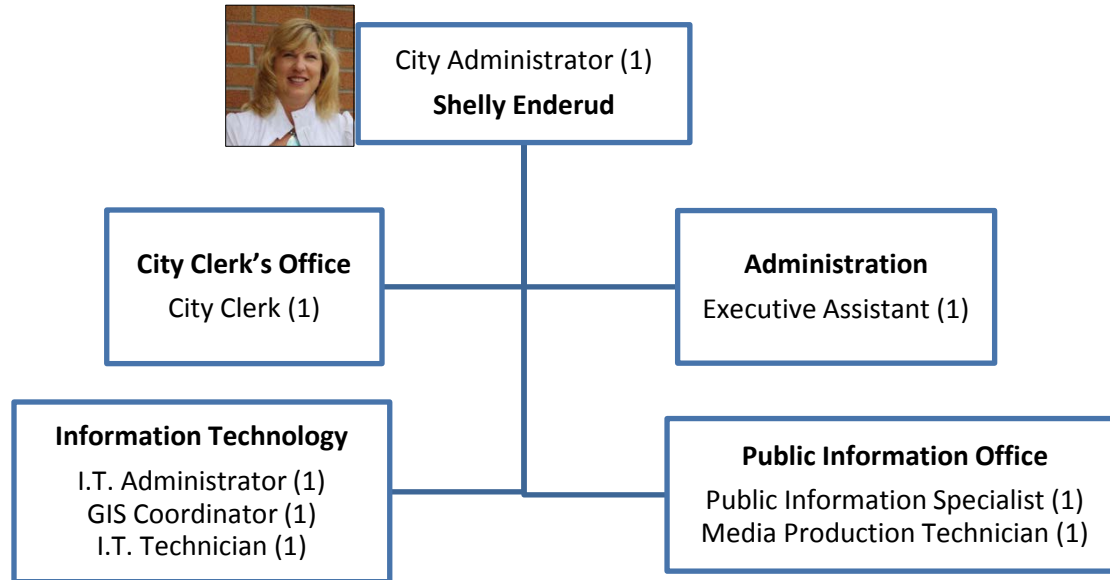
City of Post Falls Organizational Chart

FY2015

Elected and Appointed Officials



Administrative Services



Finance & Support Services



Finance & Support Services Director/City Treasurer (1)
Jason Faulkner

Finance Division

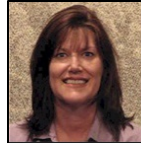
Accounting Supervisor/Deputy City Treasurer (1)
Utility Billing Supervisor (1)
Purchasing / Deputy City Clerk (1)
AP/AR/CSR (3)

Payroll/Staff Accountant (1)

City Prosecutor's Office

City Prosecutor (1)
Deputy City Prosecutor (1)
Administrative Specialist (1)
Receptionist/ File Clerk (1)

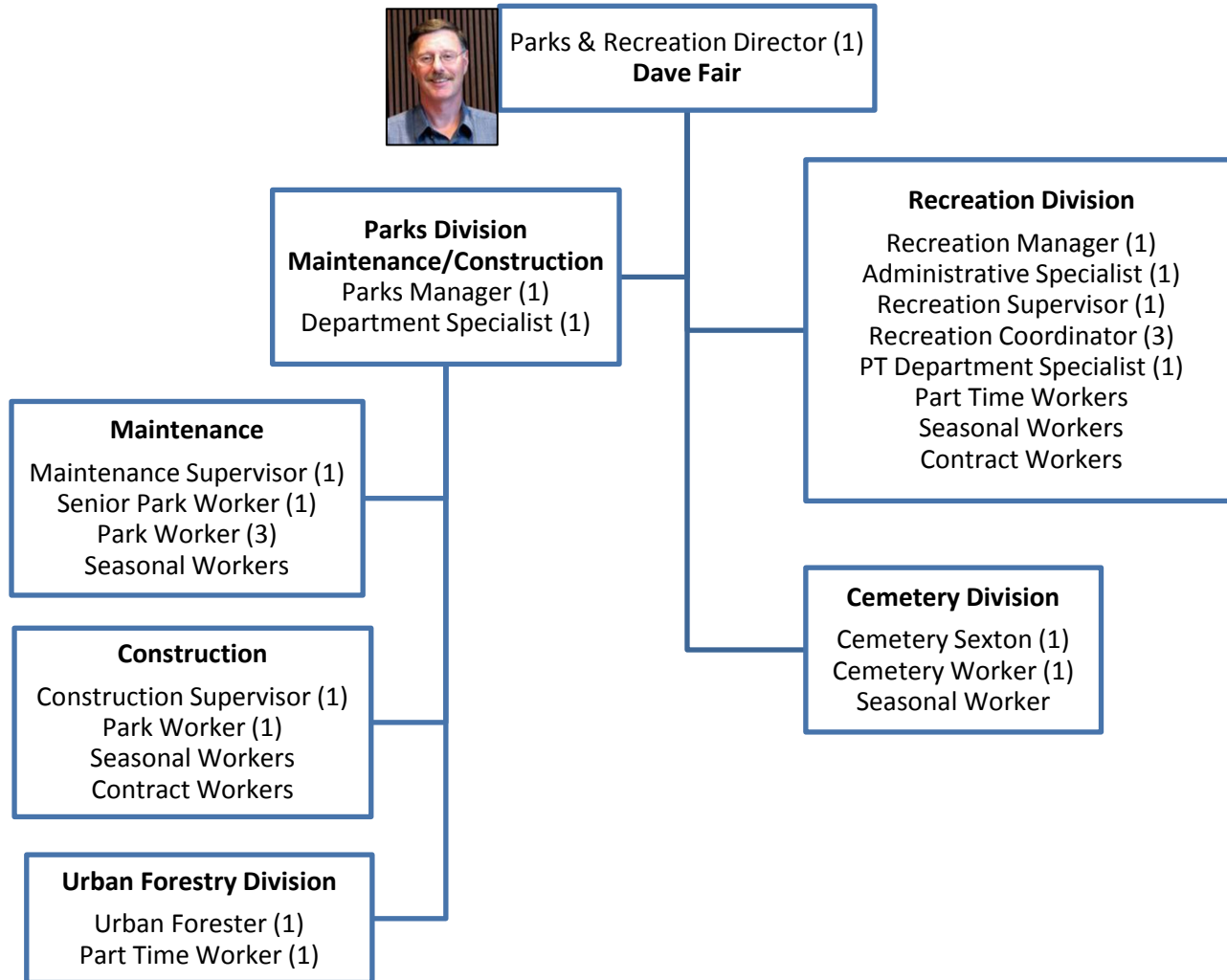
Human Resources



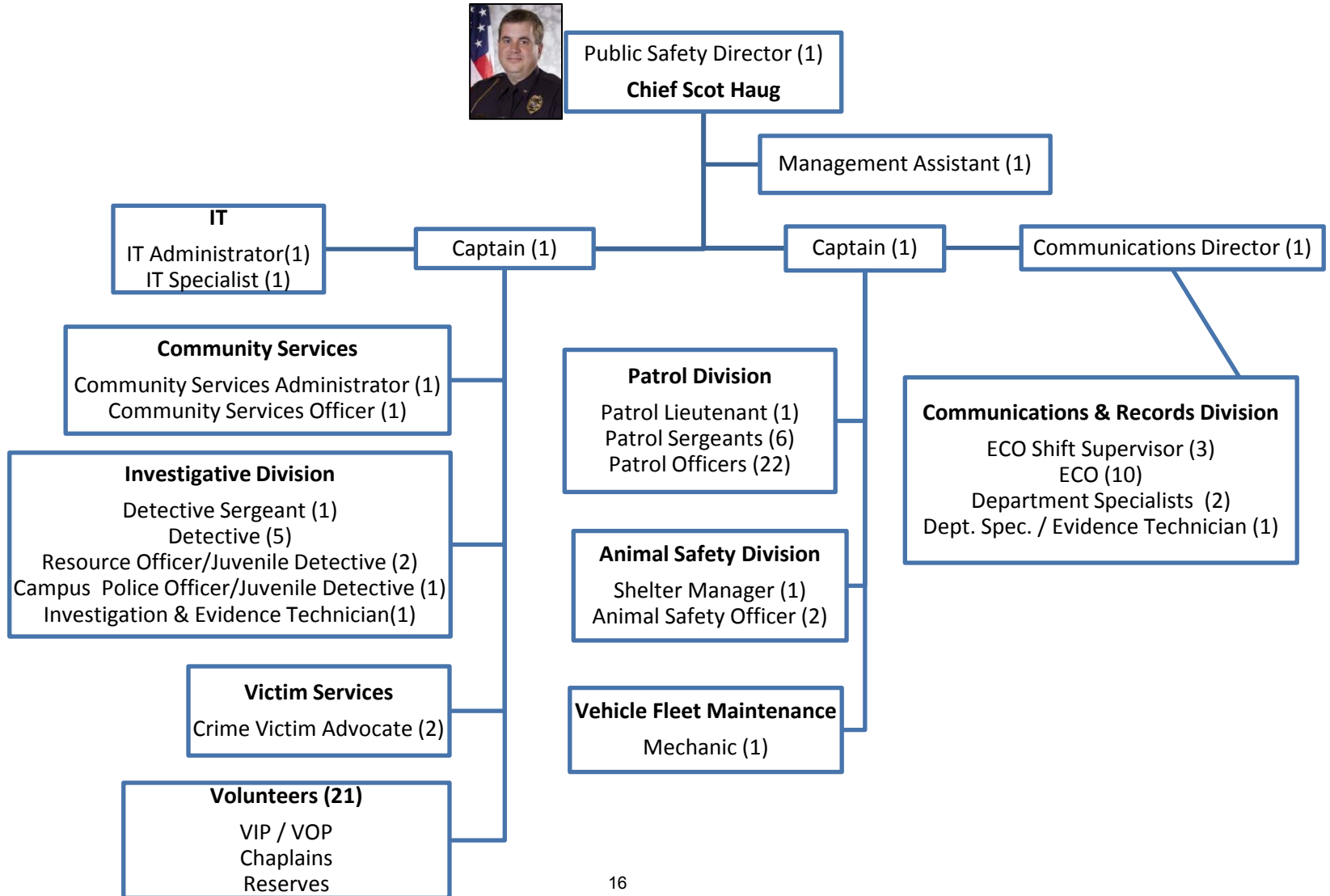
Human Resources Director (1)
Teresa Benner

HR Assistant (1)

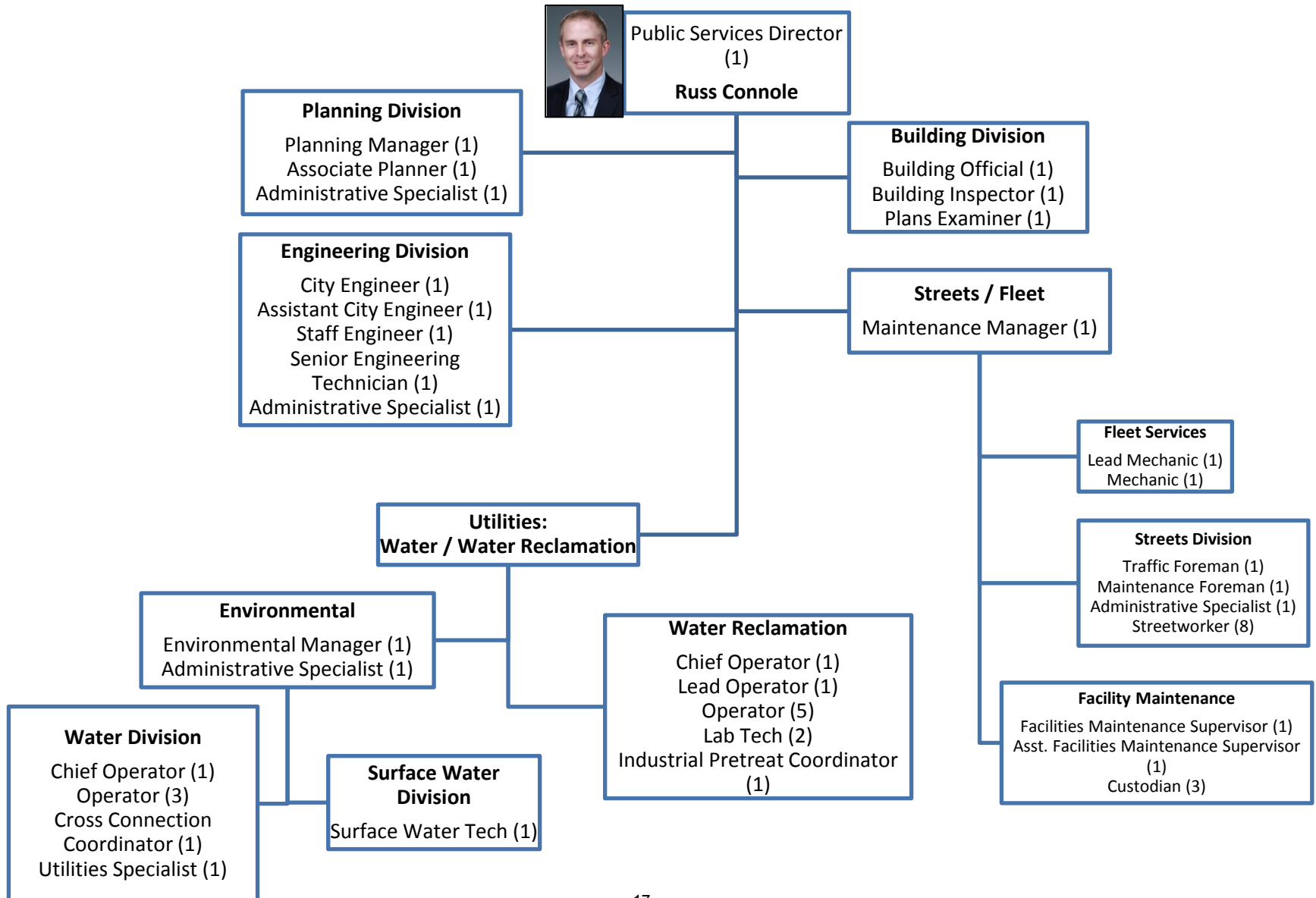
Parks, Recreation and Cemetery



Police Department Administration



Public Services Department



The accounting methods and procedures adopted by the City of Post Falls conform to generally accepted accounting principles as applied to governmental entities. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Financial Policies

Reporting Entity

The City of Post Falls (the City) is an Idaho municipality. The City provides public safety, street lighting, street construction and maintenance, recreation, parks, planning and zoning, animal control, cemetery, general administration, construction, water, reclaimed water, and sanitation collection services to its citizens.

Accounting

The objective of these accounting policies is to ensure that all financial transactions of the City of Post Falls are carried out according to State Statutes, federal grant guidelines and the principles of sound financial management.

- A. **Accounting standards** - The City will establish and maintain accounting systems according to the generally accepted accounting principles (GAAP) of the Governmental Accounting Standards Board (GASB) and prescribed Best Practices of the Government Finance Officers Association (GFOA). A centralized software system is used for financial transactions of all City departments.
- B. **Annual audit** - An annual audit is performed by a firm selected through a Request for Proposal process. The firm will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement, if required.
- C. **Disclosure** - Full disclosure will be provided in all financial statements.
- D. **Monitoring** - Financial systems will be maintained to monitor expenditures and revenues on an as needed basis, with a thorough analysis quarterly.
- E. **Financial reports** - Through the City's financial software, departments have the ability to produce reports on an as needed basis to enable them to meet their budget goals, as well as monitor and control the budget.

Budgets

The objective of the budget policies is to ensure that all competing requests for City resources are evaluated and approved within expected fiscal constraints. Annual operating budgets are adopted each fiscal year for each governmental and enterprise fund through passage of an annual budget ordinance.

- A. **Basis of Presentation** - The budget is prepared on a basis consistent with the basis of accounting utilized for each respective fund type (i.e. the modified accrual basis for the governmental funds and accrual basis for the enterprise funds) with the exception that in the enterprise funds, capitalization fees are budgeted as a revenue source, bond principal payments and capital disbursements are budgeted as a revenue source, bond principal payments and capital disbursements are budgeted as expenses, and depreciation is not budgeted. These items are reconciled to GAAP in the Comprehensive Annual Financial Report (CAFR) statements of Revenues and Expenses – Budget and Actual.
- B. **Budgetary Control** - The level of budgetary control for the City is at the total fund level per Idaho statute. The appropriated budget is prepared by function and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Administrator. The legal level of budgetary control is the fund level. Any changes in the total budget of each fund must be approved by a majority vote of the City Council.

Obligations under capital leases are budgeted in each of the respective funds on a fiscal year basis. Each capital lease agreement has a non-appropriation clause, which generally states that each fiscal year's lease payments are subject to City Council approval. The lease payment appropriations are included in the operating budget.

- C. **Balanced budget** - The operating budget shall be balanced. For each fund, ongoing costs shall not exceed ongoing revenues plus available fund balances used in accordance with Fund Balance use recommendations.
- D. **Budget Process** - The City adheres to Idaho State statute that provides deadlines for major stages of the budget process as outlined below;
1. **Fiscal Year—Idaho Code 50-1001** The fiscal year for cities runs October 1 through September 30, which is the same for Idaho counties and the federal government. The state fiscal year runs July 1 through June 30. The fiscal year for cities and counties was changed in 1977 in order to coordinate their budgeting and tax levying cycles. Prior to 1977, cities and counties budgeted by the calendar year.
 2. **Notice to County Clerk of Budget Hearing—Idaho Code 63-802A** Cities must notify the county clerk by April 30 each year of the date, time and place of their budget hearing for the ensuing fiscal year. The date of the city budget hearing is included on the assessment notices that are received by property owners in late May or early June. A city that fails to provide this notice to the county clerk is prohibited from increasing its property tax budget by the 3 Percent Cap or recovering foregone property tax levies
 3. **Annual Budget, Public Notice and Budget Hearing—Idaho Code 50-1002** Idaho Code requires that the annual budget be prepared prior to passage of the appropriations ordinance. The budget sets forth:
 - Estimated revenues and expenditures (including interest and principal payments on debt) for the upcoming fiscal year;
 - Expenditures are classified by department, fund or service, and revenues are classified by source; and
 - The budget must include actual revenues and expenditures from the prior fiscal year, budgeted revenues and expenditures for the current fiscal year, and proposed revenues and expenditures for the upcoming fiscal year.The budget establishes the maximum level of total expenditures that cannot be exceeded in the appropriations ordinance. The budget also sets a limit on the city's property tax levy (in dollars), which may not be surpassed when the city certifies its levy to the county commissioners.

Once the budget has been drafted to the satisfaction of the council, the council gives its "tentative approval" and the budget is entered in the council meeting minutes. Following tentative approval the council must give public notice of the upcoming hearing on the budget. The notice must be published twice as a legal notice in the official city newspaper, at least seven days apart. The hearing on the budget must occur prior to certification of the city tax levy to the county commissioners.
 4. **Certification of Property Tax Levy—Idaho Code 50-1007, 63-803 and 63-804** The city council is required to certify the city's property tax levy in dollars for the upcoming fiscal year to the county commissioners not later than the Thursday preceding the second Monday in September unless granted an extension of up to seven working days by the county commissioners. Idaho Code 50-1007 requires that cities "shall certify to the county commissioners of the county, the total amount required from a property tax upon property within the city to raise the amount of money fixed by their budget as previously approved" The certification includes taxes levied for payment of outstanding bonds and any special levies, and must be made on the Idaho State Tax Commission form L-2
 5. **Annual Appropriations Bill—Idaho Code 50-1003**

The final step in enactment of the city budget occurs after the public hearing when the council approves the appropriations ordinance, which provides the legal spending authority for each fund or department. The appropriations ordinance must comply with the following statutory requirements:

- The aggregate spending authority authorized in the appropriations ordinance may not exceed the total expenditures specified in the tentative budget,
- Expenditures must balance with revenues—the amount of the city’s property tax levy plus all other anticipated revenues, and
- The ordinance must specify the fund or department for which each appropriation is made and the amount appropriated.

The appropriations ordinance must be passed by the council and published once as a legal notice in the official newspaper prior to the beginning of the new fiscal year. A copy of the ordinance must be filed with the Secretary of State’s office, either by mail or email.

6. **Amending the Appropriations Ordinance**— City officials may amend the appropriations ordinance during the fiscal year to increase spending authority if additional revenue will accrue to the city as a result of state or federal grants or allocations, an increase in revenue from enterprise funds or any increase in non-property tax revenues. The city must provide public notice of a hearing to consider amendments to the appropriations ordinance. A model public hearing notice and sample appropriation ordinance amendments can be found in Appendix G. The notice of public hearing should provide:

- The date, time and place of the hearing on the appropriations ordinance amendment.
- Budgeted revenues and expenditures for the particular fund(s)/department(s) for the current fiscal year, and actual revenues and expenditures from the prior two fiscal years.
- The source of the increased revenue and the amount of the increase to the relevant fund(s)/department(s).

Notice must be published twice as legal notice in the official city newspaper, at least seven days apart. At the hearing, any interested person may testify concerning the proposed amendment.

Idaho Code 50-1003 also permits cities to make additional appropriations during the fiscal year if sanctioned by a majority of the legal voters of a city, either by petition or special election.

*See Budget Calendar for dates specific to fiscal year.

Fund Balance

The City has adopted GASB 54 as required for fiscal years beginning after June 15, 2010. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the City’s financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major types of fund balances, which are non-spendable and spendable. Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The City does not have non-spendable funds related to endowments.

In addition to the non-spendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted** - Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed** - Fund balances that contain self-imposed constraints of the government from its highest level of decision making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of a resolution or ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution/ordinance remains in place until a similar action is taken (the adoption of another resolution or ordinance or the repeal of either) to remove or revise the limitation.
- Assigned** - Fund balances that contain self-imposed constraints of the government to be used for a particular purpose. This classification of fund balance is intended to be used for a specific

purpose but does not meet the criteria to be classified as committed. The governing council may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

- D. **Unassigned** - Fund balances of the general fund that is not constrained for any particular purpose.

When both restricted and unrestricted resources are available for use, it is the City's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

Stabilization: Resolution 2005-05 sets a stabilization fund balance account target of 15% of operating costs for General Fund. Expenditures of the amounts in the stabilization reserve may occur only when specific circumstances exist. The adopted resolution directs that these resources may be used to mitigate actual revenue shortfalls (when compared to estimated revenues), fund unanticipated emergencies, generate interest income, reduce the need for short-term borrowing and assist in maintaining an investment grade bond rating. These funds may only be expended with Council approval and any time the account balance falls below the above minimum balance due to usage, the City will budget the amount necessary to get back to the appropriate level within five budget years.

Revenues

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The objective of the revenue policies is to ensure that funding for public programs is derived from a fair, equitable and adequate resource base, while minimizing burdens on taxpayers.

- A. **Revenue structure** - The City will maintain a diversified and stable revenue system to shelter programs from short-term fluctuations in any single revenue source.
- B. **Sources of services financing** - Services which have a City-wide benefit will be financed with revenue sources which are generated from a broad base, such as property taxes and state aids. Services where the customer determines the use shall be financed with user fees, charges and assessments directly related to the level of service provided.
- C. **Charges for Services** - The City will maximize the utilization of user charges in lieu of general revenue sources for services that can be individually identified and where the costs are directly related to the service provided:
- D. **Cost of service** - The City will establish user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. Operating, direct, indirect (where practical and available) and capital costs shall be considered in the charges.
- E. **Annual review** – Department Heads and the Finance Director review fees and charges regularly, and will make appropriate modifications to ensure that charges grow at a rate which keeps pace with the cost of efficiently providing the service where legally allowed.
- F. **Internal service fees** - When interdepartmental charges are used to finance internal functions, charges shall reflect full costs; indirect expenses shall be included where practical.
- G. **Licenses and Permits** - The City will establish license fees at levels which reflect full administrative costs, to the extent legally allowable.
- H. **Fines and Forfeitures** - Levels of fines shall be requested according to various considerations, including legal guidelines, deterrent effect, and administrative costs. Because the purpose of monetary penalties against those violating City ordinances is to deter continuing or future offenses, the City will not request any increase in fine amounts with the singular purpose of revenue enhancement.

- I. **Dedicated revenues** - Except where required by law or generally accepted accounting practices GAAP, no revenues shall be dedicated for specific purposes. All non-restricted revenues shall be deposited in the General Fund and appropriated by the annual budget process.
- J. **Intergovernmental** - The City will seek all possible Federal, State and City reimbursement for City programs and/or services.
- K. **Monitoring System** - Major revenue sources will be tracked on a routine basis. Five year trends will be developed and monitored for major revenue sources.

Expenditures

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due

Operating

- A. The objective of the operating budget policies is to ensure adequate service levels at reasonable costs by following sound financial management practices.
- B. Personnel expenses - Requests for additional personnel should meet program initiatives and policy directives after service needs have been thoroughly documented or it is substantiated that the new employee will result in increased revenue or enhanced operating efficiencies.
- C. Service levels - The City will attempt to maintain essential service levels.
- D. New Programs - Requests for new ongoing programs must substantiate the need for the new program.
- E. Borrowing for operating expenditures - The City will not use debt or bond financing to fund current expenditures.
- F. Performance evaluation - Where appropriate, performance measurement and productivity indicators shall be monitored by Department Heads.
- G. Accounts Payable Procedure – Accounts Payables will be processed in the following manner
 - 1. Departments approve and submit vendor invoices for payment upon receipt from vendor.
 - 2. The Finance department shall review disbursements for the purpose of determining adherence to the approved accounting procedures.
 - 3. City Council shall review proposed expenditures in the form of a Payables Report presented at each scheduled City Council Meeting prior to the release of the disbursements.
 - 4. All emergency disbursement requests shall require approval of the City Administrator.

Capital

Capital expenditures, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

- A. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.
- B. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.
- C. Property, plant and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

	<u>Estimated Life</u>
Machinery and equipment	3 -10 years
Computer Equipment	3 – 5 years
Computer Software	3 – 5 years
Furniture and fixtures	3 -15 years
Public domain infrastructure	20 – 50 years
Building/Improvements	20 – 40 years
Reclaimed water System/Improvements	20 – 50 years
Water System/Improvements	20 – 50 years
Vehicles	3 – 5 years

- D. Restricted Assets – Certain proceeds of the City’s enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants.

Debt

Idaho Code 50-1019 states that general obligation debt should not exceed 2 percent of total assessed property value. For Fiscal Year 2015 The City of Post Falls does not have any general obligation debt subject to this debt limit.

Fund Descriptions

The government reports the following major governmental funds:

- A. The **general fund** is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Principal sources of revenue are property taxes, charges for services from other funds, intergovernmental revenues, interest and other miscellaneous revenues. Primary expenditures are for general administration.
- B. **Debt service fund LID 2004-1** accounts for proceeds and expenditures for a local improvement district that was created for street and reclaimed water improvements. The primary source of revenue is from assessment collection. The primary expenditure is for bond obligations.
- C. The **capital fund** accounts for all governmental fund major capital projects. These projects include street capital, park improvements and City facilities. The primary sources of revenue are from impact fees, grants and general fund transfers. The primary expenditures are for park improvements, streets and City facilities.

The government reports the following major proprietary funds:

- A. The *reclaimed water fund* is used to account for the activities of the City’s water reclamation division.
- B. The *water fund* is used to account for the activities of the City’s water division.
- C. The *sanitation fund* is used to account for the City’s contract for garbage collection services.

Additionally, the government reports the following fund types:

- A. *Debt service fund* accounts for the servicing of general long-term debt not being financed by proprietary funds.
- B. *Special revenue funds* account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

**City of Post Falls, Idaho
Budget Calendar
Fiscal Year 2015**

	Publish Date Legal	Publish Date Legal	Responsible Party	Begin Date	Legal Date	Proposed Date
Council Budget Workshop			Finance			02/11/2014
Notice to County of Public Hearing Date - Not later than 4/30 of each year (63-802A)			Finance	03/01/2014	04/25/2014	03/26/2014
Employee Position Review - Job Description and grading			All			01/01/2014
Oganizational Chart			Department Heads	03/15/2014		04/21/2014
New Item Request Form			Department Heads	03/01/2014		04/21/2014
Additional New Personnel Request Form			Department Heads	03/01/2014		04/21/2014
Personnel Schedule - FY 14			Finance	03/01/2014		04/30/2014
Line Item Detail Report			Finance	03/01/2014		On-Going
Debt Service Report			Finance	03/01/2014		04/21/2014
Fee/Revenue Discussion			All	02/19/2014		04/21/2014
Merit and Benefits Discussion PTO			All	03/01/2014		04/21/2014
Budget Survey on website for citizen input			Finance/Media	04/01/2014		04/14/2014
PTO Discussion			Human Resources	03/01/2014		04/21/2014
Dept. Meetings w/Administrator*			City Administrator	04/21/2014		04/30/2014
Transfer Study Update			Finance	04/01/2014		06/02/2014
Property Tax Projection Report			Finance			On-Going
Meeting with Mayor & Council - - Review Tentative Budget - Open to Public			Finance/City Administrator	05/14/2014		06/10/2014
Fee Increase Notice to Paper - Must run 2 weeks prior	07/25/2014	08/01/2014	Finance			
Fee Increase Public Hearing (63-1311 & 63-1311A)			Finance			8/5 & 8/12/14
Adopt a Tentative Budget (50-1002)			Finance/City Administrator			07/15/2014
Adopt Master Fee Resolution			Finance			08/19/2014
Public Hearing Notification (50-1002)	08/08/2014	08/15/2014	Finance			
Public Hearing - prior to certifying to the county commissioners (50-1002)			Finance		09/02/2014	08/19/2014
Adopt Appropriation Ordinance- prior to the commencement of each fiscal year (50-1003)			Finance		09/30/2014	09/02/2014
Publish Appropriation Ordinance - prior to the commencement of each fiscal year (50-1003)			City Clerk		09/30/2014	09/03/2014
Send Ordinance to Secretary of State (50-1003)			Finance		09/30/2014	09/03/2014
Certify Taxes to County - not later than the Thursday prior to the 2nd Monday in September (63-803(3))			Finance		09/04/2014	08/20/2014
Fund Balance Resolutions			Finance Director			09/02/2014
Adopt Master Records Destruction Resolution			City Clerk			09/17/2014
Preliminary New Construction Roll from County - 1st Monday in June (63-301A)			County		06/02/2014	
County Auditor Notify City of Taxable Valuation - Prior to first Monday in Aug (63-1312)			County		08/04/2014	
Unmet Needs List			Finance			

Legend

All Depts
City Administrator
City Clerk
County
Department Heads
Finance
Finance/City Administrator
Finance/PBB
Human Resources
Finance Director

Insurance - Replacement Value

Workman's Comp Rates

PERSI Rate Increase

Postage increase?

Utilities increase both Avista and KEC

Mayor and Council

Post Falls has a Mayor-Council form of government consisting of six at-large Council members and a Mayor. Councilors are elected to a specific council seat and serve four-year terms. The Council elects a President from among its members. The Council President may stand in for the mayor as necessary.

The Council is the legislative and judicial arm of Post Falls' City government; enacting ordinances and resolutions. This body confirms the Mayor's appointments of City officials including department heads, and the City Administrator, as well as commission members. The Council approves the City's annual budget.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Mayor and Council				
	Salaries, Wages and Benefits	\$ 93,010.81	\$ 95,669.76	\$ 95,669.76
	Operations	87,336.16	88,009.01	83,211.00
	Capital	-	-	-
	Total Expenditures	\$ 180,346.97	\$ 183,678.77	\$ 178,880.76

General Government Services

The City Administrator's Department is responsible for administrative direction for all departments of the City, providing budgetary and policy advice to the Mayor and City Council, and implementing City Council goals, budgets, policies, and Strategic Plan. The Administrative Department will implement City Council policy direction, direct cost-effective and customer service oriented city services, and ensure compliance with local, state, and federal requirements, monitor activities to assure timely completion.

The Administration Department develops and maintains professional and effective relations with external agencies and the citizens of the community.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
General Government Services				
	Salaries, Wages and Benefits	\$ 168,405.84	\$ 199,299.41	\$ 199,295.90
	Operations	17,318.09	13,439.00	13,439.00
	Capital			
	Total Expenditures	\$ 185,723.93	\$ 212,738.41	\$ 212,734.90

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Information Systems				
	Salaries, Wages and Benefits	\$ 192,140.02	\$ 201,926.51	\$ 201,934.02
	Operations	71,784.50	67,260.00	67,260.00
	Capital	12,483.15	20,000.00	20,000.00
	Total Expenditures	\$ 276,407.67	\$ 289,186.51	\$ 289,194.02

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Library				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	189,319.25	-	-
	Capital	-	-	-
	Total Expenditures	\$ 189,319.25	\$ -	\$ -

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Capital Improvements/ Other				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	1,475,820.81	642,509.02	759,944.84
	Capital	20,454.42	185,441.40	466,727.65
	Total Expenditures	\$ 1,496,275.23	\$ 827,950.42	\$ 1,226,672.49

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Comp Liability Insurance				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	274,037.74	227,792.71	233,864.43
	Capital	-	-	-
	Total Expenditures	\$ 274,037.74	\$ 227,792.71	\$ 233,864.43

Clerk

The Clerk's Department serves as the custodian of all public records for the City, ensures legal compliance for public notices and official records, and provides a variety of public services. City Codes and Ordinances can be found at the link at the right.

Provide for the legal publication, retention, and access for official city documents.

Track outdated records and schedule for legal destruction.

Prepare and publish all meeting, hearing, bid, resolution and ordinance notices in accordance with state and local law.

Maintain official records and contracts and ensure retention and disposal in accordance with state law

Prepare and maintain all Council minutes, ordinances, and resolutions and maintain an easy to use retrieval system.

Record all land purchases, sales, vacations and easements with the County.

Keep up to date city vehicle and equipment inventory, vehicle licensing.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
City Clerk				
	Salaries, Wages and Benefits	\$ 34,501.52	\$ 41,930.66	\$ 41,934.66
	Operations	9,131.24	21,685.00	13,980.00
	Capital	-	-	-
	Total Expenditures	\$ 43,632.76	\$ 63,615.66	\$ 55,914.66

Public Information Office

The Public Information Office provides timely information of interest to the public and the media. The City's number one communications goal is to foster open and transparent government and public involvement. The Public Information Office manages the City's Web site, City Cable Channel (Post Falls City Cable is available in digital format on cable channel 16.1) and provides support to City staff for media awareness campaigns, special events and ways to enhance public communication. The Public Information Office also works to communicate directly with members of the media in both preparing and placing stories and responding to media inquiries.

The City of Post Falls' use of social media is provided as a public service and a means of conveying information from the City, about the City to its citizens.

City Cable

City Cable is owned by the City of Post Falls government and operated by the Public Information Office. It is not a public access cable channel and is subject only to the policies and guidelines established by the City. Responsibility for programming lies with the Public Information Office. Day to day operation of the channel is under the direction of the Public Information Specialist.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Cable Franchise				
	Salaries, Wages and Benefits	\$ 108,938.80	\$ 113,326.11	\$ 113,326.11
	Operations	6,222.11	12,018.00	12,018.00
	Capital	-	22,000.00	22,000.00
	Total Expenditures	\$ 115,160.91	\$ 147,344.11	\$ 147,344.11

Human Resources

The Human Resources Department provides services with respect to employment, employee relations, policy and systems development, compensation and benefits administration, safety, and organizational development training issues. Assures the City complies with its policies and the law. The service provided is intended to attract and retain talented employees, and promote high productivity to ensure excellent service to the community with appropriate reward for effort of employees.

The HR office now has a kiosk where applicants can fill out the job application forms on a computer.

The City of Post Falls offers a competitive benefit package, which includes medical, dental and vision insurance, Public Employees Retirement System of Idaho (PERSI), supplement insurance which can be purchased by employees, paid holidays, vacation and sick leave, and many other benefits.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Human Resources				
	Salaries, Wages and Benefits	\$ 114,214.41	\$ 167,561.34	\$ 100,116.06
	Operations	5,384.88	9,130.00	8,700.00
	Capital	-	-	-
	Total Expenditures	\$ 119,599.29	\$ 176,691.34	\$ 108,816.06

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Personnel Pool				
	Salaries, Wages and Benefits	\$ 53,681.50	\$ 153,335.56	\$ 420,700.00
	Operations	2,114,829.12	2,352,311.97	2,352,311.97
	Capital	-	-	-
	Total Expenditures	\$ 2,168,510.62	\$ 2,505,647.53	\$ 2,773,011.97

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Personnel Benefit Pool				
	Salaries, Wages and Benefits	\$1,919,814.70	\$ 2,439,282.72	\$ 2,550,775.63
	Operations	31,524.90	38,000.00	73,000.00
	Capital	-	-	-
	Total Expenditures	\$1,951,339.60	\$ 2,477,282.72	\$ 2,623,775.63

Finance and Support Services

The Finance Department incorporates all accounting services for the City. The department prepares the Annual Budget, a financial report for review by City auditors, the Comprehensive Annual Financial Report for review by the Government Finance Officers Associate (GFOA). Other departmental functions include: Payroll/ responsible for the preparation of 26 payrolls, benefits and taxes of City employees; Billing and Collections/ for local improvement districts, utility customers (water, sewer, sanitation, and streetlights), and miscellaneous services; Accounts Payables/ accurate and timely processing and payment of invoices; and provides a full-service accounting function for the City. The Finance Department's accomplishments include: Award of Excellence from the Association of Idaho Cities on implementation of a curb-side recycling program; developed a City intranet; produced the Annual Budget and CAFR on CD and as a web page; received the GFOA Certificate of Achievement for Excellence in Financial Reporting annually since 1999.

Utilities

Billing and Collections/ for local improvement districts, utility customers (water, sewer, sanitation, and streetlights), and miscellaneous services.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Finance				
	Salaries, Wages and Benefits	\$ 413,943.72	\$ 442,152.09	\$ 442,051.82
	Operations	146,775.56	163,745.00	160,350.00
	Capital	-	28,546.00	-
	Total Expenditures	\$ 560,719.28	\$ 634,443.09	\$ 602,401.82

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Facility Reserve Account				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	400,582.21	207,731.00	207,731.00
	Capital	-	-	-
	Total Expenditures	\$ 400,582.21	\$ 207,731.00	\$ 207,731.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Sanitation				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	1,997,945.51	2,236,080.00	2,249,208.33
	Capital	-	-	-
	Total Expenditures	\$ 1,997,945.51	\$ 2,236,080.00	\$ 2,249,208.33

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
LID 96-1 Debt Service				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -
LID 99-1 Debt Service				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	23,430.00	27,710.00	26,720.00
	Capital	-	-	-
	Total Expenditures	\$ 23,430.00	\$ 27,710.00	\$ 26,720.00
LID 2004-1 Debt Service				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	151,170.00	180,900.00	180,900.00
	Capital	-	-	-
	Total Expenditures	\$ 151,170.00	\$ 180,900.00	\$ 180,900.00
LID Guarantee				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	150.00	150.00	150.00
	Capital	-	-	-
	Total Expenditures	\$ 150.00	\$ 150.00	\$ 150.00
LID 91-1 Debt Service				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -

Prosecuting Attorney

The Office of the Post Falls City Prosecutor is dedicated to assuring justice in the administration of misdemeanor criminal cases.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Legal- Prosecuting				
	Salaries, Wages and Benefits	\$ 233,355.06	\$ 243,960.19	\$ 243,931.19
	Operations	12,893.08	25,000.00	22,000.00
	Capital	113.98	-	-
	Total Expenditures	\$ 246,362.12	\$ 268,960.19	\$ 265,931.19

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Legal- Civil				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	79,572.00	100,000.00	125,000.00
	Capital	-	-	-
	Total Expenditures	\$ 79,572.00	\$ 100,000.00	\$ 125,000.00

Public Services

The Public Services Department is comprised of two divisions, Public Works Division and the Community Development Division. The Public Works Division consists of Streets, Water, Water Reclamation, Surface Water, Fleet Services and Facility Maintenance. Community Development Division consists of Building, Engineering and Planning.

As a dedicated staff, we are committed to provide a service level that will allow Post Falls to grow and prosper. We pledge to provide safe maintained travel ways, protect the health of the environment and provide exceptional customer service to the residents of our City. We also pledge to be fiscally honest and responsible in the trust placed upon us by the taxpayers of the City. We are proud to be a part of the team serving the Citizens of Post Falls.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Public Works				
	Salaries, Wages and Benefits	\$ 20,033.17	\$ 20,127.96	\$ 20,126.60
	Operations	2,314.67	4,835.00	3,335.00
	Capital	-	-	-
	Total Expenditures	\$ 22,347.84	\$ 24,962.96	\$ 23,461.60

Facility Maintenance

The Facility Maintenance Staff maintains 90,500 square feet of City owned buildings. The tasks range from custodial work to facility repairs.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Facility Maintenance				
	Salaries, Wages and Benefits	\$ 183,113.00	\$ 191,142.60	\$ 191,154.78
	Operations	26,556.72	28,800.00	29,600.00
	Capital	42,715.64	43,000.00	55,460.00
	Total Expenditures	\$ 252,385.36	\$ 262,942.60	\$ 276,214.78

Fleet Maintenance

The Fleet Services Division maintains the city vehicles for all Public Services, Administration, and Parks Departments. These range from cars to loaders and dump trucks.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Fleet Maintenance				
	Salaries, Wages and Benefits	\$ 183,170.45	\$ 190,156.64	\$ 189,228.89
	Operations	116,020.26	109,813.00	115,817.00
	Capital	193,183.38	115,800.00	110,000.00
	Total Expenditures	\$ 492,374.09	\$ 415,769.64	\$ 415,045.89

Surface Water

The City of Post Falls Surface Water Division maintains swales in the right of way in unimproved areas. We keep the areas sprayed to control weed growth and mowed. We also maintain dry wells and the storm water piping system in the city.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Sewer (Surface Water)				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	119,000.00	119,000.00
	Capital	-	4,000.00	4,000.00
	Total Expenditures	\$ -	\$ 123,000.00	\$ 123,000.00

Streets

The Street Division take care of approximately 150 center line miles of streets, traffic signage, signals and striping as well as 50 miles of alley ways. During the winter months we handle the snow removal and ice.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Streets				
	Salaries, Wages and Benefits	\$ 541,504.89	\$ 596,332.74	\$ 595,050.74
	Operations	1,119,568.28	1,050,443.11	832,143.00
	Capital	336,581.10	59,000.00	132,000.00
	Total Expenditures	\$ 1,997,654.27	\$ 1,705,775.85	\$ 1,559,193.74

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Street Lights				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	449,623.50	466,100.00	466,100.00
	Capital	-	-	-
	Total Expenditures	\$ 449,623.50	\$ 466,100.00	\$ 466,100.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Street Impact Fees				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	1,790,000.00	1,379,430.00
	Capital	1,338,179.80	-	410,570.00
	Total Expenditures	\$ 1,338,179.80	\$ 1,790,000.00	\$ 1,790,000.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Street Capital Improvements				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	7,285.00	-	800,000.00
	Total Expenditures	\$ 7,285.00	\$ -	\$ 800,000.00

Water

There are over one hundred-fifteen (115) miles of water lines in the City of Post Falls. Two other water districts also provide water to the area in addition to the City. The source of the water provided by the City is from eight (8) wells, all drawing from the Rathdrum Prairie Aquifer. These wells are capable of producing over 21 million gallons per day. Storage capacity is currently at 6.25 million gallons which can be supplied to City customers even if there is no power available. The City also has 4 emergency connections with other water districts.

The City system has seven thousand (7000) residential and commercial water meters. These meters are read on a monthly basis with a vehicle radio read system. Average operating system water pressure is sixty-five to seventy-five (65-75) pounds; customers further north in the system will have lower water pressure while customers further south will have higher pressures.

Backflow Testing- The City of Post Falls requires Annual Backflow Prevention Testing for all City residential and commercial/industrial water accounts.

All commercial/industrial water customers with backflow prevention assemblies on site must comply with the annual backflow assembly test requirements between January 1

and May 15 of each calendar year.

All residential water customers with backflow prevention assemblies on site must comply with the annual backflow prevention assembly test requirements within thirty (30) days of the date the irrigation system is recharged/turned on, and prior to June 15 of each calendar year.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Water- Operating				
	Salaries, Wages and Benefits	\$ 490,781.92	\$ 517,398.50	\$ 517,398.50
	Operations	1,559,997.54	1,225,621.04	1,250,340.48
	Capital	977.84	600,280.46	623,373.52
	Total Expenditures	\$ 2,051,757.30	\$ 2,343,300.00	\$ 2,391,112.50

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Water- Construction				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	300,000.00	300,000.00
	Total Expenditures	\$ -	\$ 300,000.00	\$ 300,000.00

Water Reclamation

Collection System- Post Falls Collection System consists of 31 lift stations fed by 133.6 miles of sanitary sewer. The system also consists of 24.05 miles of force mains to transport the waste to the treatment plant.

Waste Treatment Plant- The plant came on line in 1985 and has continued to expand to the present day capacity of 3.2 million gallons per day. In 2000 a consultant was hired to do a Comprehensive Sewage Facility Plan. Over 32 million in expansion and upgrades are planned in the next 9 years to meet growth and regulation changes.

Conservation and Environment

The City of Post Falls, as one of the stewards of the Spokane River and the Aquifer continues to work daily to protect these resources for our community and future generations.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Sewer- Operating				
	Salaries, Wages and Benefits	\$ 795,645.95	\$ 961,792.95	\$ 940,594.85
	Operations	3,497,217.75	4,355,124.78	5,264,257.42
	Capital	14,341.94	149,675.27	149,675.27
	Total Expenditures	\$ 4,307,205.64	\$ 5,466,593.00	\$ 6,354,527.54

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Sewer- Collections				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	212,110.00	212,110.00
	Capital	-	1,499,150.00	1,499,150.00
	Total Expenditures	\$ -	\$ 1,711,260.00	\$ 1,711,260.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Sewer Constr- WWTP				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	51,707.00	-
	Capital	-	2,000,000.00	2,790,140.00
	Total Expenditures	\$ -	\$ 2,051,707.00	\$ 2,790,140.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Sewer Constr- Collectors				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	767,850.00	767,850.00
	Total Expenditures	\$ -	\$ 767,850.00	\$ 767,850.00

Building

Welcome to the City of Post Falls Building Division. Our mission is to help you build and promote a safe city through the services of a dedicated staff. The Building Division provides qualified personnel to enforce various codes and ordinances through plan review, issuance of permits, inspections of both new construction and existing residential and commercial premises.

This division also strives to identify ways to increase effectiveness of service to citizens. We strive to provide quality public services in partnership with the citizens, builders and designers.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Building Inspector				
	Salaries, Wages and Benefits	\$ 170,900.56	\$ 176,938.00	\$ 175,340.19
	Operations	6,594.25	16,050.00	13,850.00
	Capital	2,869.73	3,200.00	3,200.00
	Total Expenditures	\$ 180,364.54	\$ 196,188.00	\$ 192,390.19

Engineering

The mission of the Engineering Division is to provide efficient support to the Public Works Department, Citywide departments, as well as developers and contractors. The Engineering Division strives to provide consistent judgment and fairness in our dealings with developers and contractors to allow for development to proceed in an economical manner while protecting the interests, health and welfare of the citizens of the City of Post Falls. The Engineering Division also pursues upholding a good representation of City Government.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
City Engineer				
	Salaries, Wages and Benefits	\$ 374,571.56	\$ 389,861.05	\$ 389,841.42
	Operations	16,244.82	21,885.00	18,810.00
	Capital	1,156.57	1,500.00	-
	Total Expenditures	\$ 391,972.95	\$ 413,246.05	\$ 408,651.42

Planning

The Planning Division strives to enhance the livability of the City of Post Falls by working with citizens, business owners and the development community on land use management, the health of the environment and economy, and public and private property development.

The City of Post Falls Maps and Apps Gallery is a site where you can find downloadable maps (in PDF format), interactive Web Mapping applications for desktop PCs, Tablets and Smart Phones, and important information to help you stay up-to-date and connected with the City's products and services.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Planning and Zoning				
	Salaries, Wages and Benefits	\$ 198,415.22	\$ 173,929.80	\$ 173,940.07
	Operations	17,706.01	22,269.00	32,269.00
	Capital	-	-	-
	Total Expenditures	\$ 216,121.23	\$ 196,198.80	\$ 206,209.07

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Annexation Fee Account				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	50,000.00	-
	Capital	-	25,000.00	100,000.00
	Total Expenditures	\$ -	\$ 75,000.00	\$ 100,000.00

Parks and Recreation

It is the mission of the Post Falls Parks & Recreation Department to provide exceptional parks, services, facilities, and recreational opportunities to our customers and the citizens of Post Falls. The department is made up of four operational divisions plus administration. Those divisions are cemetery, parks, recreation and urban forestry. The department has 18 full time, and numerous seasonal, part-time and contract employees.

Parks

The City of Post Falls is fortunate to have a wide range of parks and recreation facilities within our boundaries. Sports fields, neighborhood parks, trails, and river access make up the diversity of the city's outdoor recreation opportunities. The city has 442 acres of park land made up in 25 parcels. Since 1993 the city has averaged one new park every 1 ½ years, with the average construction time for a park to be 3 years. We expect this trend to slow down as it is driven directly by population growth. In addition to the park land the department is responsible 27 additional maintenance sites including city hall, the police department, freeway corners, portions of the Karen Street Trail and miscellaneous right of way.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Parks				
	Salaries, Wages and Benefits	\$ 516,760.83	\$ 620,386.94	\$ 557,978.74
	Operations	248,621.61	302,175.00	317,425.00
	Capital	21,732.49	55,000.00	36,400.00
	Total Expenditures	\$ 787,114.93	\$ 977,561.94	\$ 911,803.74

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Special Events				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	22,599.52	39,648.00	39,648.00
	Capital	-	-	-
	Total Expenditures	\$ 22,599.52	\$ 39,648.00	\$ 39,648.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Parks Construction				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	537.96	-	-
	Capital	45,213.37	53,850.00	-
	Total Expenditures	\$ 45,751.33	\$ 53,850.00	\$ -

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Parks Impact Fees				
	Salaries, Wages and Benefits	-	-	-
	Operations	125,000.00	170,000.00	159,430.00
	Capital	68,575.70	690,000.00	700,570.00
	Total Expenditures	193,575.70	860,000.00	860,000.00

Cemetery

The cemetery operations are under the direction of the parks and recreation department. The city owns and operates Evergreen Cemetery. This is a 20 acre cemetery with 12 acres currently developed. The city has approximately 450 lots and niches for sale, another 20 veteran lots and 300 veteran niches. The city had 71 lot sales and 84 burials last year. At the current rate the developed cemetery will be at build out by 2016 and the whole site will be built out by 2043.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Cemetery				
	Salaries, Wages and Benefits	107,250.71	118,058.10	118,071.03
	Operations	70,040.14	74,679.00	82,237.00
	Capital	-	9,435.00	9,435.00
	Total Expenditures	177,290.85	202,172.10	209,743.03

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Cemetery Capital Improvement				
	Salaries, Wages and Benefits	-	-	-
	Operations	-	77,000.00	37,000.00
	Capital	-	-	40,000.00
	Total Expenditures	-	77,000.00	77,000.00

Recreation

The city's recreational programs served 6,676 people this year in its classes and sports leagues. This translates to an attendance figure of 149,719 participant hours. In addition to the programs the department hosts community wide events such as the youth and adult fun runs, Post Falls Festival, and Christmas Tree Lighting Ceremony. Attendance for these events exceeds 40,000 yearly. The demand for recreation programs continues to be strong.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Recreation				
	Salaries, Wages and Benefits	590,049.87	644,648.18	639,301.98
	Operations	160,040.42	182,533.00	183,833.00
	Capital	170.00	-	12,695.00
	Total Expenditures	750,260.29	827,181.18	835,829.98

Urban Forestry

Urban Forestry was created in 1995 and has grown from a grant funded, part-time position to a city funded full-time position. The division works with an urban forestry commission and is responsible for trees in the city's right of way, on city property and reviews commercial and residential subdivision tree planting plans. It is the departments desire to promote and educate the value of trees and to insure that the right tree is planted in the right spot.. It provides the department and city of post falls with an in-house "tree expert" to manage this valuable infrastructure. The success of this program is best highlighted by the reduced loss of trees from major storm events. Plus the city of post falls being named not just a "Tree City USA" since 1995, but also receiving the "Growth Award" for the last eleven years.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Urban Forestry				
	Salaries, Wages and Benefits	\$ 56,825.93	\$ 74,134.51	\$ 73,676.51
	Operations	22,381.77	16,810.00	16,810.00
	Capital	-	-	-
	Total Expenditures	\$ 79,207.70	\$ 90,944.51	\$ 90,486.51

Police

The Post Falls Police Department is comprised of dedicated professional employees who are committed to our community.

As a department, we are proud of the partnership and cooperation we share with our community. We are committed to working together to make certain that our community is a safe place to live, work and visit.

The Post Falls Police Department is committed to provide a safe, secure environment for the Community and our employees. We exist to serve the Citizens of Post Falls and visitors to our community with respect, fairness and compassion. The Department is dedicated to the prevention of crime, the protection of life and property, the maintenance of law and order, the enforcement of laws and ordinances, and upholding the constitutional rights of all those within our jurisdiction.

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Police				
	Salaries, Wages and Benefits	\$ 4,034,722.49	\$ 4,386,110.82	\$ 4,437,547.65
	Operations	2,855,707.04	490,524.20	530,324.20
	Capital	329,474.66	280,822.00	158,822.00
	Total Expenditures	\$ 7,219,904.19	\$ 5,157,457.02	\$ 5,126,693.85

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Oasis				
	Salaries, Wages and Benefits	\$ 128,991.35	\$ 21,692.85	\$ 15,209.95
	Operations	43,684.62	5,558.86	-
	Capital	-	-	-
	Total Expenditures	\$ 172,675.97	\$ 27,251.71	\$ 15,209.95

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Animal Control				
	Salaries, Wages and Benefits	\$ 115,143.33	\$ 120,856.59	\$ 119,857.73
	Operations	18,972.12	27,590.00	20,550.00
	Capital	1,143.90	-	-
	Total Expenditures	\$ 135,259.35	\$ 148,446.59	\$ 140,407.73

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Drug Seizure				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	16,738.77	72,489.35	60,000.00
	Capital	24,800.00	-	-
	Total Expenditures	\$ 41,538.77	\$ 72,489.35	\$ 60,000.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
911 Support				
	Salaries, Wages and Benefits	\$ 42,902.08	\$ 55,662.51	\$ 54,444.00
	Operations	83,275.62	178,635.18	160,236.00
	Capital	218,405.07	961,309.79	235,992.54
	Total Expenditures	\$ 344,582.77	\$ 1,195,607.48	\$ 450,672.54

		Actual Totals	Adopted Budget	Adopted Budget
		FY12-13	FY13-14	FY14-15
Public Safety Impact Fees				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	98,300.04	97,100.00	86,530.00
	Capital	-	3,400.00	13,970.00
	Total Expenditures	\$ 98,300.04	\$ 100,500.00	\$ 100,500.00

Budget Summary

City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2015

	Actual Totals FY 12-13	Adopted Budget FY 13-14	Adopted Budget FY 14-15
EXPENDITURES AND OTHER USES			
GENERAL FUND:			
MAYOR/COUNCIL	\$ 180,347	\$ 183,679	\$ 178,881
IS DEPARTMENT	\$ 276,408	\$ 289,187	\$ 289,194
GENERAL SERVICES	\$ 185,724	\$ 212,738	\$ 212,735
FINANCE	\$ 560,719	\$ 634,443	\$ 602,402
CITY CLERK	\$ 43,633	\$ 63,616	\$ 55,915
LEGAL SERVICES	\$ 325,934	\$ 368,960	\$ 390,931
CABLE FRANCHISE	\$ 115,161	\$ 147,344	\$ 147,344
HUMAN RESOURCES	\$ 119,599	\$ 176,691	\$ 108,816
POLICE	\$ 7,219,905	\$ 5,157,457	\$ 5,126,694
OASIS	\$ 172,676	\$ 27,252	\$ 15,210
ANIMAL CONTROL	\$ 135,259	\$ 148,447	\$ 140,408
STREET	\$ 1,997,654	\$ 1,705,776	\$ 1,559,194
PUBLIC WORKS	\$ 22,348	\$ 24,963	\$ 23,462
FACILITY MAINTENANCE	\$ 252,385	\$ 262,943	\$ 276,215
FLEET MAINTENANCE	\$ 492,374	\$ 415,770	\$ 415,046
URBAN FORESTRY	\$ 79,208	\$ 90,945	\$ 90,487
CEMETERY	\$ 177,291	\$ 202,172	\$ 209,743
PARKS	\$ 832,866	\$ 1,031,412	\$ 911,804
RECREATION	\$ 750,260	\$ 827,181	\$ 835,830
PLANNING & ZONING	\$ 216,121	\$ 196,199	\$ 206,209
BUILDING INSPECTOR	\$ 180,365	\$ 196,188	\$ 192,390
CITY ENGINEER	\$ 391,973	\$ 413,246	\$ 408,651
CAP IMPROVEMENT/OTHER	\$ 1,496,275	\$ 827,950	\$ 1,226,672
PERSONNEL POOL	\$ 2,168,511	\$ 2,505,646	\$ 2,773,011
SUBTOTAL-GF DEPT EXPEND	\$ 18,582,315	\$ 16,110,205	\$ 16,397,244
PERSONNEL POOL	\$ 1,951,340	\$ 2,477,283	\$ 2,623,776
ANNEXATION FEE ACCOUNT	\$ -	\$ 75,000	\$ 100,000
SUBTOTAL-DED GF ACCOUNTS	\$ 1,951,340	\$ 2,552,283	\$ 2,723,776
TOTAL GENERAL FUND	\$ 20,533,655	\$ 18,662,488	\$ 19,121,020
SPECIAL REVENUE FUNDS:			
COMP LIABILITY INSURANCE	\$ 274,038	\$ 227,793	\$ 233,864
STREET LIGHTS	\$ 449,624	\$ 466,100	\$ 466,100
911 SUPPORT	\$ 344,583	\$ 1,195,607	\$ 450,673
DRUG SEIZURE	\$ 41,539	\$ 72,489	\$ 60,000
SPECIAL EVENTS	\$ 22,600	\$ 39,648	\$ 39,648
CEMETERY CAPITAL IMPROVEMENT	\$ -	\$ 77,000	\$ 77,000
TOTAL SPECIAL REV FUND EXPEND	\$ 1,132,384	\$ 2,078,637	\$ 1,327,285
CAPITAL PROJECTS FUNDS:			
FACILITY RESERVE ACCOUNT	\$ 400,582	\$ 207,731	\$ 207,731
PUBLIC SAFETY IMPACT FEES	\$ 98,300	\$ 100,500	\$ 100,500
STREETS IMPACT FEES	\$ 1,338,180	\$ 1,790,000	\$ 1,790,000
PARKS IMPACT FEES	\$ 193,576	\$ 860,000	\$ 860,000
STREET CAPITAL IMPROVEMENTS	\$ 7,285	\$ -	\$ 800,000
TOTAL CAPITAL PROJECTS FUND EXP.	\$ 2,037,923	\$ 2,958,231	\$ 3,758,231
DEBT SERVICE FUNDS:			
LID 99-1 DEBT SERVICE	\$ 23,430	\$ 27,710	\$ 26,720
LID 2004-1 DEBT SERVICE	\$ 151,170	\$ 180,900	\$ 180,900
LID GUARANTEE	\$ 150	\$ 150	\$ 150
TOTAL DEBT SERVICE FUND EXP.	\$ 174,750	\$ 208,760	\$ 207,770

City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2015

	Actual Totals FY 12-13	Adopted Budget FY 13-14	Adopted Budget FY 14-15
EXPENDITURES (CONT.)			
ENTERPRISE FUNDS:			
SEWER (OPERATING)	\$ 4,286,846	\$ 5,466,593	\$ 6,354,527
SEWER (COLLECTIONS)	\$ 20,359	\$ 1,711,260	\$ 1,711,260
SEWER (SURFACE WATER)	\$ -	\$ 123,000	\$ 123,000
SEWER CONST - WWTP	\$ -	\$ 2,051,707	\$ 2,790,140
SEWER CONST - COLLECTORS	\$ -	\$ 767,850	\$ 767,850
SANITATION	\$ 1,997,945	\$ 2,236,080	\$ 2,249,208
WATER (OPERATING)	\$ 2,051,757	\$ 2,343,300	\$ 2,391,113
WATER CONSTRUCTION	\$ -	\$ 300,000	\$ 300,000
TOTAL ENTERPRISE FUND EXP.	<u>\$ 8,356,907</u>	<u>\$ 14,999,790</u>	<u>\$ 16,687,098</u>
TOTAL BUDGETED EXPENDITURES	\$ 32,235,619	\$ 38,907,906	\$ 41,101,404
REVENUES AND OTHER SOURCES			
GENERAL FUND:			
PROPERTY TAX REVENUE	\$ 8,501,295	\$ 8,563,636	\$ 8,883,940
OTHER REVENUE	\$ 6,741,536	\$ 6,409,883	\$ 6,314,198
OTHER FINANCING SOURCES	\$ 1,285,820	\$ 1,136,686	\$ 1,199,105
GENERAL FUND DEDICATED ACCOUNTS:			
OTHER REVENUE	\$ 290,443	\$ 199,971	\$ 213,000
OTHER FINANCING SOURCES	\$ 2,114,829	\$ 2,352,312	\$ 2,352,312
FUND BALANCE REBUDGETED		\$ -	\$ 158,465
TOTAL GENERAL FUND RESOURCES	<u>\$ 18,933,923</u>	<u>\$ 18,662,488</u>	<u>\$ 19,121,020</u>
SPECIAL REVENUE FUNDS:			
PROPERTY TAX REVENUE	\$ 150,000	\$ 162,000	\$ 162,000
OTHER REVENUE	\$ 982,513	\$ 1,797,695	\$ 1,008,030
OTHER FINANCING SOURCES	\$ 95,648	\$ 100,203	\$ 106,275
FUND BALANCE REBUDGETED		\$ 18,739	\$ 50,980
TOTAL SPEC. REV. FUND RESOURCES	<u>\$ 1,228,161</u>	<u>\$ 2,078,637</u>	<u>\$ 1,327,285</u>
CAPITAL PROJECTS FUNDS:			
OTHER REVENUE	\$ 1,009,685	\$ 685,500	\$ 1,485,500
OTHER FINANCING SOURCES	\$ 1,432,303	\$ 207,731	\$ 207,731
FUND BALANCE REBUDGETED		\$ 2,065,000	\$ 2,065,000
TOTAL CAPITAL PROJECTS RESOURCES	<u>\$ 2,441,988</u>	<u>\$ 2,958,231</u>	<u>\$ 3,758,231</u>
DEBT SERVICE FUNDS:			
OTHER REVENUE	\$ 470,294	\$ 189,950	\$ 190,100
FUND BALANCE REBUDGETED		\$ 18,660	\$ 17,670
TOTAL DEBT SERVICE RESOURCES	<u>\$ 470,294</u>	<u>\$ 208,760</u>	<u>\$ 207,770</u>
ENTERPRISE FUNDS:			
OPERATING REVENUES	\$ 10,614,541	\$ 11,901,733	\$ 12,850,608
CONTRIBUTED CAPITAL/CAP FEES	\$ 2,135,397	\$ 1,215,000	\$ 1,215,000
OTHER FINANCING SOURCES	\$ 79,920	\$ 79,920	\$ 79,920
FUND EQUITY REBGTD./BOND		\$ 1,803,137	\$ 2,541,570
TOTAL ENTERPRISE FUND RESOURCES	<u>\$ 12,829,858</u>	<u>\$ 14,999,790</u>	<u>\$ 16,687,098</u>
TOTAL BUDGETED RESOURCES	\$ 35,904,224	\$ 38,907,906	\$ 41,101,404

City of Post Falls, Idaho
Fund Balance Summary
Fiscal Year 2015

Fund	Estimated Beginning Fund Balance	Revenues	Anticipated Fund Balance Usage	Total Sources	Appropriations	Estimated Ending Fund Balance	Anticipated Change %
001 - GENERAL FUND	\$ 4,760,178	\$ 16,397,243	\$ -	\$ 16,397,244	\$ 16,397,244	\$ 4,760,178	0%
002 - COMPREHENSIVE LIABILITY	42,508	233,864	-	233,864	233,864	42,508	0%
003 - PERSONNEL BENEFIT POOL	2,324,123	2,465,312	158,464	2,623,776	2,623,776	2,165,659	-7%
004 - STREET LIGHTS	68,377	466,100	-	466,100	466,100	68,377	0%
007 - DRUG SEIZURE PROGRAM	12,489	60,000	-	60,000	60,000	12,489	0%
008 - 911 SUPPORT	(52,119)	449,193	1,480	450,673	450,673	(53,599)	3%
011 - FACILITY BUILDING RESERVE	(741,848)	207,731	-	207,731	207,731	(741,848)	0%
017 - ANNEXATION FEES	697,436	100,000	-	100,000	100,000	697,436	0%
023 - SPECIAL EVENTS	56,286	39,648	-	39,648	39,648	56,286	0%
027 - HUD	1,319	-	-	-	-	1,319	0%
029 - CEMETERY CAP IMPROVEMENT	228,923	27,500	49,500	77,000	77,000	179,423	-22% ¹
035 - PUBLIC SAFETY IMPACT FEES	141,973	100,500	-	100,500	100,500	141,973	0%
036 - FALLS PARK	1,609	-	-	-	-	1,609	0%
037 - STREETS IMPACT FEES	2,506,455	325,000	1,465,000	1,790,000	1,790,000	1,041,455	-58% ²
038 - PARKS IMPACT FEES	1,980,332	260,000	600,000	860,000	860,000	1,380,332	-30% ³
039 - STREETS CAPITAL PROJECTS	54,743	800,000	-	800,000	800,000	54,743	0%
402 - LID 99-1	61,136	9,050	17,670	26,720	26,720	43,466	-29% ⁴
410 - LID 2004	934,760	180,900	-	180,900	180,900	934,760	0%
450 - LID GUARANTEE	16,417	150	-	150	150	16,417	0%
650 - SEWER OPERATING	18,110,150	8,188,788	-	8,188,788	8,188,788	18,110,150	0%
651 - SEWER CAPITAL - WWTP	40,268,547	905,420	1,884,720	2,790,140	2,790,140	38,383,827	-5%
652 - SEWER CAPITAL - COLLECTOR	9,010,347	251,000	516,850	767,850	767,850	8,493,497	-6%
700 - SANITATION	1,322,544	2,249,208	-	2,249,208	2,249,208	1,322,544	0%
750 - WATER OPERATING	5,352,988	2,391,113	-	2,391,113	2,391,113	5,352,988	0%
753 - WATER CAPITAL	14,053,739	160,000	140,000	300,000	300,000	13,913,739	-1%
total:	\$ 101,213,413	\$ 36,267,719	\$ 4,833,684	\$ 41,101,404	\$ 41,101,404	\$ 96,379,729	-5%

Anticipated Fund Balance Usage

- \$40,000 is budgeted for expansion of the cemetery and \$9,500 will be used for continued operations.
- \$400,000 is budgeted for the 7th Ave Modernization Improvements, \$10,570 for the Impact Fee Study. The remainder is budgeted for operational fiscal year expenditures.
- \$600,000 is budgeted for capital projects at City Parks including Beck, Black Bay, Meadows, the Skate park and Corbin Ditch as well as the Design and Phase 1 of improvements at the Sports Complex.
- The full \$17,670 will be used to pay a portion of the \$20,000 budgeted for debt service payments.

Budgeted Revenues

Post Falls, Idaho
 Revenue Projection Factors
 Fiscal Year 2015

Revenue Type	Fiscal Year 2015 Revenue Projection Factors
Applicable Funds <i>Revenue Source</i>	

Taxes

General Fund
Current Taxes
 Comprehensive Liability
Current Taxes

Levy is based on the amount needed to support the activities of the City, within an overall property tax target established by City Council.

Other Revenues

General Fund
State Revenue Sharing
State Hwy Use
State Liquor
State Sales Tax
Hwy District

Based on anticipated receipts from the State and reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

General Fund
Delinquent Taxes
Building Permits
Annexation Fees
Avista Electrical Franchise Fee
Time Warner Franchise Fee

GF- Dedicated Accounts
Annexation Fees

911 Support
911 Fees
Rathdrum Dispatch Fees
911 Telephone System Grant

Street Lights
Utility Collections

Drug Seizure Program
Drug Seizure Revenue

Streets Capital Projects
Hwy 41 Trail Project ITD Grant

Streets Impact Fees
Impact Fees

Parks Impact Fees
Impact Fees

LID-2004
Assessments Principal
Interest Income Loans/ Assess

Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

Post Falls, Idaho
 Revenue Projection Factors
 Fiscal Year 2015

Revenue Type	Fiscal Year 2015 Revenue Projection Factors
Applicable Funds	
<i>Revenue Source</i>	

Other Financing Sources

- General Fund
 - Transfer from Sanitation*
 - Transfer from Water*
 - Transfer from Sewer*
- GF- Dedicated Accounts
 - Transfer from General Fund*
- 911 Support
 - Transfer from Impact Fees*
- Comprehensive Liability
 - Transfer from Sewer*
 - Transfer from Sanitation*
 - Transfer from Water*
- Facility Building Reserve
 - Transfer from General Fund*
- Sewer Capital- WWTP
 - Transfer from Steet/Fleet Rent*

The amount appropriated by City Council to allocate Salaries, Benefits, Comprehensive Insurance and other costs among Funds.

Fund Balance Rebudgetged

- GF- Dedicated Accounts
- 911- Support
- Cemetery Capital Improvements
- Street Impact Fees
- Park Impact Fees
- LID 99-1
- Sewer Capital- WWTP
- Sewer Capital- Collector
- Water Capital

The amount appropriated by City Council to balance the fund with respect to expected revenues and approved expenditures.

Enterprise Fund Operating Revenues

- Sewer
 - Utility Collections*
- Sanitation
 - Utility Collections*
- Water Operating
 - Utility Collections*
- Sewer
 - Rathdrum Sewer Charge*

Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

Post Falls, Idaho
Revenue Projection Factors
Fiscal Year 2015

Revenue Type	Fiscal Year 2015 Revenue Projection Factors
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Applicable Funds
Revenue Source

Enterprise Fund Capital/ Cap Fees

Sewer Capital- WWTP
Sewer Cap Fees
Sewer Capital- Collector
Sewer Cap Fees- Enterprise
Water Capital
Cap Fees Water
Sewer Capital- WWTP
Rathdrum Intermun Cap Fees

Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014		
					\$	%	
001 - GENERAL FUND							
410 - General Government Services							
001-410.1402.34101	Rotunda Mural	\$ 500.00	\$ -	\$ -	\$ -	0%	
001-410.1423.38101	Beer/Wine/Liquor License	31,053.75	30,000.00	30,000.00	-	0%	
001-410.1424.34102	Donations - PF Youth Commissi	1,800.00	1,800.00	1,800.00	-	0%	
001-410.1427.39185	Payroll Reimbursement	1,021.65	-	-	-	0%	
001-410.1429.31900	URA Tax Rebate	114,680.16	-	-	-	0%	
001-410.1430.33108	LID Administration Fee	17,100.00	15,000.00	15,000.00	-	0%	
001-410.1431.39180	NSF Check Return Fees	1,340.00	1,500.00	1,500.00	-	0%	
001-410.1432.39410	Equipment Auction Revenue	20,689.25	-	-	-	0%	
001-410.1433.39170	Miscellaneous Income	2,352.78	2,000.00	2,000.00	-	0%	
001-410.1433.39195	Incentive Rebates	534.93	300.00	300.00	-	0%	
001-410.1434.33113	Rental Income-Land, Bldgs	395.38	500.00	500.00	-	0%	
001-410.1490.30010	Taxes Current	8,501,294.65	8,563,636.00	8,783,940.00	220,304.00	3%	
001-410.1490.30020	Taxes Delinquent	271,817.40	381,200.00	381,200.00	-	0%	
001-410.1490.30030	Taxes Penalty & Interest	83,633.49	85,000.00	85,000.00	-	0%	
001-410.1490.30040	Taxes Uncollected	-	(105,377.00)	(105,377.00)	-	0%	
001-410.1490.30060	Ag. Equip. Prop. Tax Replacem	1,758.20	1,758.00	1,758.00	-	0%	
001-410.1490.30070	REA County & 3% Yield	24,873.00	24,000.00	24,000.00	-	0%	
001-410.1495.31100	State Revenue Sharing	1,167,557.93	1,194,899.00	1,263,491.00	68,592.00	6%	
001-410.1495.31200	State Sales Tax	315,103.65	300,000.00	382,152.00	82,152.00	27%	
001-410.1495.31300	State Liquor	911,944.00	837,300.00	900,000.00	62,700.00	7%	
001-410.1496.32010	Avista Gas Franchise Fees	76,875.14	90,000.00	90,000.00	-	0%	
001-410.1496.32020	Avista Electric Franchise Fee	168,291.63	165,000.00	165,000.00	-	0%	
001-410.1496.32030	KEC - Franchise Fees	39,684.90	33,000.00	33,000.00	-	0%	
001-410.1496.32040	Franchise Fee Time Warner	138,221.01	140,000.00	140,000.00	-	0%	
001-410.1900.37020	Investment Income	59,485.41	20,000.00	20,000.00	-	0%	
001-410.1900.37040	Designated Investmt Income	33,576.46	10,000.00	30,000.00	20,000.00	200%	
001-410.1920.37201	Cash Carryover - Designated	-	364,500.00	-	(364,500.00)	-100%	
001-410.1920.37225	Anticipated Revenue	-	200,000.00	200,000.00	-	0%	
410 - General Government Services:		\$ 11,985,584.77	\$ 12,356,016.00	\$ 12,445,264.00	\$ 89,248.00	1%	
419 - Library							
001-419.1902.37020	Interest Income	\$ 10.08	\$ -	\$ -	\$ -	0%	
419 - Library:		\$ 10.08	\$ -	\$ -	\$ -	0%	
421 - Police							
001-421.1107.34202	Bullet Proof Vest Grant	\$ 1,775.57	\$ -	\$ -	\$ -	0%	
001-421.1112.34206	Dept of Justice Grant	9,900.00	-	-	-	0%	
001-421.1114.34203	TEM Grants - Aggressive	2,297.00	-	-	-	0%	
001-421.1114.34208	ITD Off of Hwy Safety Grant	-	14,000.00	14,000.00	-	0%	
001-421.1114.34222	TEM Grants - Seatbelt	3,762.00	-	-	-	0%	
001-421.1114.34224	TEM Grants - Impaired	7,002.00	-	-	-	0%	
001-421.1114.34244	TEM Grants - Spec Event	1,198.00	-	-	-	0%	
001-421.1144.34205	JAG Grant 2012	1,327.50	-	-	-	0%	
001-421.1146.34242	Windermere Grant - Misc.	1,000.00	-	-	-	0%	
001-421.1427.39185	Payroll Reimbursement Police	14,077.47	-	-	-	0%	
001-421.1501.33214	Traffic School	27,944.30	26,000.00	26,000.00	-	0%	
001-421.1508.33215	Traffic School - Rathdrum	650.00	-	-	-	0%	
001-421.1510.33209	Police Fines	96,998.25	100,000.00	100,000.00	-	0%	
001-421.1511.33204	Community Room Fees	360.00	-	-	-	0%	
001-421.1512.33202	Campus Officer	7,500.00	-	-	-	0%	
001-421.1513.33208	Police - School Resource Off.	12,500.00	83,300.00	83,300.00	-	0%	
001-421.1514.33207	Police - Misc. Services	8,813.27	1,000.00	1,000.00	-	0%	

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2015

001-421.1514.38509	Merchant Police	25.00	-	-	-	0%
001-421.1515.33211	Prosecution Reimbursement	30,691.00	3,000.00	3,000.00	-	0%
001-421.1524.39250	Police Auction	150.00	-	-	-	0%
001-421.1525.34220	Police Donations	14,446.79	-	-	-	0%
001-421.1532.33218	Open House	1,202.00	-	-	-	0%
421 - Police:		\$ 243,620.15	\$ 227,300.00	\$ 227,300.00	\$ -	0%
423 - Oasis						
001-423.1103.34270	VAWA Grant	\$ 28,863.00	\$ 21,061.02	\$ 15,209.95	\$ (5,851.07)	-28%
001-423.1139.34270	ICDVA Grant 7/12-6/13	26,814.44	-	-	-	0%
001-423.1141.34211	VAWA Stop Grant 1/1/12-12/31/12	106,345.00	-	-	-	0%
001-423.1147.34249	Kootenai Electric Trust 2013	1,000.00	-	-	-	0%
001-423.1148.34251	Kiwanis Club Inc. of CDA	1,050.00	-	-	-	0%
001-423.1149.34253	Child Abuse & Profiling Conference	2,700.00	-	-	-	0%
001-423.1502.34276	Oasis Donations	1,222.84	-	-	-	0%
001-423.1519.34258	Designation Donations	10,139.75	5,558.86	-	(5,558.86)	-100%
423 - Oasis:		\$ 178,135.03	\$ 26,619.88	\$ 15,209.95	\$ (11,409.93)	-43%
424 - Legal - Prosecuting						
001-424.1136.34205	JAG Grant	\$ 12,839.00	\$ -	\$ -	\$ -	0%
001-424.1140.34205	JAG Revenue	21,415.00	-	-	-	0%
001-424.1141.34211	VAWA Stop Grant 1/1/12-12/31/12	25,390.00	-	-	-	0%
424 - Legal - Prosecuting:		\$ 59,644.00	\$ -	\$ -	\$ -	0%
427 - Animal Control						
001-427.1504.33201	Animal Control	\$ 20,732.00	\$ 25,000.00	\$ 25,000.00	\$ -	0%
001-427.1504.34200	Animal Control Donations	425.50	-	-	-	0%
001-427.1505.33205	Dog Impound Fees	29,596.16	35,000.00	35,000.00	-	0%
427 - Animal Control:		\$ 50,753.66	\$ 60,000.00	\$ 60,000.00	\$ -	0%
430 - Public Works Revenue						
001-430.1491.31600	Highway District	\$ 283,677.10	\$ 310,000.00	\$ 310,000.00	\$ -	0%
001-430.1495.31400	State Hwy Use	928,735.50	923,535.10	953,280.40	29,745.30	3%
430 - Public Works Revenue:		\$ 1,212,412.60	\$ 1,233,535.10	\$ 1,263,280.40	\$ 29,745.30	2%
431 - Streets						
001-431.1308.34114	City Wide Signal - LHTAC	\$ -	\$ -	\$ 49,000.00	\$ 49,000.00	
001-431.1309.34114	Mullan Ave/Idaho St - LHTAC	-	-	74,000.00	74,000.00	
001-431.1701.38402	Sign Building	2,747.26	2,500.00	2,500.00	-	0%
431 - Streets:		\$ 2,747.26	\$ 2,500.00	\$ 125,500.00	\$ 123,000.00	4920%
441 - Urban Forestry						
001-441.1209.34351	ID Dept of Lands Grant	\$ 12,200.00	\$ -	\$ -	\$ -	0%
001-441.1652.33329	Tree Sales - Memorial	(75.00)	-	-	-	0%
001-441.1680.34302	Arbor Day Sponsor Donations	572.68	250.00	250.00	-	0%
001-441.1681.34314	Tree Trust	-	1,000.00	1,000.00	-	0%
441 - Urban Forestry:		\$ 12,697.68	\$ 1,250.00	\$ 1,250.00	\$ -	0%
442 - Cemetery						
001-442.1409.39140	Cemetery Misc	\$ 3,204.90	\$ 500.00	\$ 500.00	\$ -	0%
001-442.1670.33307	Cemetery	27,387.50	22,000.00	22,000.00	-	0%
001-442.1671.33313	Grave Liners	16,700.00	15,000.00	15,000.00	-	0%
001-442.1672.33317	Markers & Headstones	46,965.23	35,000.00	35,000.00	-	0%
001-442.1674.33319	Open & Close	29,620.00	22,000.00	22,000.00	-	0%
442 - Cemetery:		\$ 123,877.63	\$ 94,500.00	\$ 94,500.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2015

443 - Parks

001-443.1650.33323	Parks - Misc. Income	\$ 4,500.00	\$ -	\$ -	\$ -	0%
001-443.1651.33325	Parks - Parking Fees	45,351.26	35,000.00	35,000.00	-	0%
001-443.1653.33321	Parks - Concessionaires	600.00	-	-	-	0%
001-443.1654.33327	Parks - Reservations	30,481.50	31,500.00	31,500.00	-	0%
001-443.1655.38304	Juvenile Diversion Program	905.99	-	-	-	0%
001-443.1656.34320	Parks Donations	10,000.00	-	-	-	0%
001-443.1658.38301	Avista Maintenance Agreement	50,000.00	50,000.00	50,000.00	-	0%
001-443.1667.34322	Community Garden Donations	234.18	-	-	-	0%
443 - Parks:		\$ 142,072.93	\$ 116,500.00	\$ 116,500.00	\$ -	0%

445 - Recreation

001-445.1202.34330	Recreation Grants	\$ -	\$ 500.00	\$ 500.00	\$ -	0%
001-445.1606.33361	Recreation Fitness	579.25	1,735.00	1,267.00	(468.00)	-27%
001-445.1609.33381	Recreation T- Ball	7,234.10	7,200.00	7,200.00	-	0%
001-445.1609.34336	Recreation T-Ball Sponsor	3,888.00	3,925.00	3,925.00	-	0%
001-445.1610.33355	Recreation B-Ball Youth	16,546.90	14,365.00	15,492.00	1,127.00	8%
001-445.1610.34322	Recreation B-Ball Youth Sponsor	8,321.00	7,250.00	8,072.00	822.00	11%
001-445.1611.33351	Recreation B-Ball Adult	5,501.00	7,971.00	8,137.00	166.00	2%
001-445.1611.34320	Recreation B-Ball Adult Sponsor	-	8,307.00	8,307.00	-	0%
001-445.1612.33353	Recreation B-Ball Open	1,668.25	1,700.00	1,700.00	-	0%
001-445.1613.33357	Recreation B-Ball Youth Comp	41,287.00	14,200.00	31,182.00	16,982.00	120%
001-445.1613.34318	Rec B-Ball Youth Spons. Comp	-	9,157.00	-	(9,157.00)	-100%
001-445.1614.33375	Recreation Special Activity	3,081.75	7,669.00	7,669.00	-	0%
001-445.1615.33345	Recreation - Gym Rental	1,895.00	2,800.00	4,000.00	1,200.00	43%
001-445.1616.33359	Recreation Dance	24,967.60	16,000.00	16,000.00	-	0%
001-445.1617.33339	Rec Dept - Gymnastics	1,167.30	3,596.00	2,596.00	(1,000.00)	-28%
001-445.1618.33315	Ice Skating	4,534.30	3,500.00	3,500.00	-	0%
001-445.1619.33365	Recreation Football-Flag	4,470.50	5,171.00	5,171.00	-	0%
001-445.1622.33367	Recreation Karate	3,006.90	8,784.00	6,962.00	(1,822.00)	-21%
001-445.1623.33373	Recreation Soccer Youth	25,421.90	31,300.00	31,300.00	-	0%
001-445.1623.34334	Recreation Soccer Sponsor	10,195.50	11,070.00	11,070.00	-	0%
001-445.1625.33391	Recreation Workshops	2,288.06	2,534.00	2,534.00	-	0%
001-445.1626.33383	Recreation Tennis Lessons	4,282.20	3,213.00	4,043.00	830.00	26%
001-445.1627.33341	Rec Tennis Tournament/League	715.00	2,500.00	2,500.00	-	0%
001-445.1628.33385	Recreation V-Ball Adult	20,844.00	15,250.00	22,189.00	6,939.00	46%
001-445.1628.34338	Recreation V-Ball Sponsor	720.00	6,939.00	-	(6,939.00)	-100%
001-445.1629.33387	Recreation V-Ball Open	1,744.50	1,335.00	1,335.00	-	0%
001-445.1630.33389	Recreation V-Ball Youth	8,173.00	6,900.00	8,064.00	1,164.00	17%
001-445.1630.34340	Recreation V-Ball Youth Sponsor	3,149.00	2,565.00	2,565.00	-	0%
001-445.1631.33349	Recreation Art Program	3,912.00	2,618.00	3,315.00	697.00	27%
001-445.1632.33379	Recreation Summer Day Camp	80,757.10	105,000.00	89,717.00	(15,283.00)	-15%
001-445.1633.33377	Recreation Sports Camps	8,636.30	11,361.00	9,636.00	(1,725.00)	-15%
001-445.1633.34101	Camp Scholarships	(683.00)	1,000.00	1,000.00	-	0%
001-445.1634.34328	Recreation Football Sponsor	1,755.00	2,700.00	2,700.00	-	0%
001-445.1635.33363	Recreation Flag Adult	9,574.00	5,197.00	10,474.00	5,277.00	102%
001-445.1635.34326	Recreation Flag Adult Sponsor	1,245.00	5,277.00	-	(5,277.00)	-100%
001-445.1639.39335	Recreation Revenue	5,968.30	3,911.00	3,911.00	-	0%
001-445.1640.33343	Recreation - Golf	5,227.20	3,500.00	3,500.00	-	0%
001-445.1642.33369	Recreation Preschool	1,730.30	2,048.00	2,048.00	-	0%
001-445.1643.34344	Scholarships	1,019.00	1,000.00	1,000.00	-	0%
001-445.1644.38302	Centennial Trail Usage Fee	-	250.00	250.00	-	0%
001-445.1653.33393	Recreation Concessionaires	1,534.44	1,000.00	1,500.00	500.00	50%
445 - Recreation:		\$ 326,357.65	\$ 352,298.00	\$ 346,331.00	\$ (5,967.00)	-2%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2015

450 - Economic & Comm. Dev. Rev								
001-450.1753.38507	Building Permits	\$ 640,723.86	\$ 300,000.00	\$ 300,000.00	\$ -			0%
001-450.1754.38505	Build Insp - State Plumbing	8,761.75	3,500.00	3,500.00	-			0%
001-450.1755.38503	Build Insp - State Electrical	10,575.28	6,500.00	6,500.00	-			0%
001-450.1756.38501	Build Insp - Mechanical	54,939.00	35,000.00	35,000.00	-			0%
450 - Economic & Comm. Dev. Rev:		\$ 714,999.89	\$ 345,000.00	\$ 345,000.00	\$ -			0%
453 - Engineering								
001-453.1751.33502	Engineer - Map Sales	\$ 206.00	\$ -	\$ -	\$ -			0%
001-453.1752.33501	Engineer - Inspection Fees	134,751.15	90,000.00	90,000.00	-			0%
001-453.1757.38511	P & Z Fees	31,460.00	45,000.00	45,000.00	-			0%
001-453.1758.38509	Business License Fee	23,500.00	23,000.00	23,000.00	-			0%
453 - Engineering:		\$ 189,917.15	\$ 158,000.00	\$ 158,000.00	\$ -			0%
497 - Transfer Out								
001-497.1903.37420	Transfer Impact Fees - PD Facility	\$ 75,000.00	\$ -	\$ -	\$ -			0%
001-497.1903.37461	Transfer Sanitation	233,964.00	237,458.00	250,489.43	13,031.43			5%
001-497.1903.37462	Transfer Water	439,260.00	399,554.00	421,700.82	22,146.82			6%
001-497.1903.37463	Transfer Reclaimed Water	526,596.00	499,674.00	526,917.86	27,243.86			5%
001-497.1903.37465	Transfer Street Light Admin	11,000.04	-	-	-			0%
497 - Transfer Out:		\$ 1,285,820.04	\$ 1,136,686.00	\$ 1,199,108.11	\$ 62,422.11			5%
001 - GENERAL FUND Total:		\$ 16,528,650.52	\$ 16,110,204.98	\$ 16,397,243.46	\$ 287,038.48			2%
002 - COMPREHENSIVE LIABILITY								
410 - General Government Services								
002-410.0000.39160	Ins Reimb/Damage Claim Reimb.	\$ 80,461.89	\$ -	\$ -	\$ -			0%
002-410.1490.30010	Taxes Current	150,000.00	162,000.00	162,000.00	-			0%
002-410.1900.37020	Investment Income	1.32	50.00	50.00	-			0%
410 - General Government Services:		\$ 230,463.21	\$ 162,050.00	\$ 162,050.00	\$ -			0%
497 - Transfer Out								
002-497.1903.37461	Transfer Sanitation	\$ 4,068.00	\$ 4,970.00	\$ 5,066.90	\$ 96.90			2%
002-497.1903.37462	Transfer Water	21,012.00	15,467.04	16,589.66	1,122.62			7%
002-497.1903.37463	Transfer Reclaimed Water	47,268.00	45,305.67	50,157.87	4,852.20			11%
497 - Transfer Out:		\$ 72,348.00	\$ 65,742.71	\$ 71,814.43	\$ 6,071.72			9%
002 - COMPREHENSIVE LIABILITY Total:		\$ 302,811.21	\$ 227,792.71	\$ 233,864.43	\$ 6,071.72			3%
003 - PERSONNEL BENEFIT POOL								
482 - Personnel Pool								
003-482.1495.31800	State Refunds - Benefits	\$ 17,628.11	\$ 24,000.00	\$ 24,000.00	\$ -			0%
003-482.1900.37020	Investment Income	19,185.28	5,000.00	5,000.00	-			0%
003-482.1900.37040	Designated Investmt Income	5,500.28	-	-	-			0%
003-482.1920.37200	Cash Carryover	-	21,720.75	158,463.66	136,742.91			630%
003-482.4001.39120	Employee Premium Fee	83,299.02	74,250.00	84,000.00	9,750.00			13%
482 - Personnel Pool:		\$ 125,612.69	\$ 124,970.75	\$ 271,463.66	\$ 146,492.91			117%
497 - Transfer Out								
003-497.1903.37001	Transfer General Fund	\$ 2,114,829.12	\$ 2,352,311.97	\$ 2,352,311.97	\$ -			0%
497 - Transfer Out:		\$ 2,114,829.12	\$ 2,352,311.97	\$ 2,352,311.97	\$ -			0%
003 - PERSONNEL BENEFIT POOL Total:		\$ 2,240,441.81	\$ 2,477,282.72	\$ 2,623,775.63	\$ 146,492.91			6%

City of Post Falls, Idaho
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004 - STREET LIGHTS

465 - Street Lights

004-465.1703.33611	Utility Collection	\$ 458,100.96	\$ 456,000.00	\$ 456,000.00	\$ -	0%
004-465.1704.33401	Developer St Light Contribution	1,062.12	1,000.00	1,000.00	-	0%
004-465.1900.37020	Investment Income	36.32	100.00	100.00	-	0%
004-465.3302.33713	Utility Penalty-Svc Fees	9,928.09	9,000.00	9,000.00	-	0%
	465 - Street Lights:	\$ 469,127.49	\$ 466,100.00	\$ 466,100.00	\$ -	0%
	004 - STREET LIGHTS Total:	\$ 469,127.49	\$ 466,100.00	\$ 466,100.00	\$ -	0%

007 - DRUG SEIZURE PROGRAM

425 - Drug Seizure Program

007-425.1142.34229	K-9 Grant Revenue	\$ 2,553.00	\$ -	\$ -	\$ -	0%
007-425.1525.34242	Leashes & Laces	7,186.21	-	-	-	0%
007-425.1526.34208	K-9 Donations	1,832.44	-	-	-	0%
007-425.1526.39240	Drug Seizure Revenue	26,738.96	60,000.00	60,000.00	-	0%
007-425.1900.37020	Investment Income	22.27	-	-	-	0%
007-425.1920.37200	Cash Carryover	-	12,489.35	-	(12,489.35)	-100%
	425 - Drug Seizure Program:	\$ 38,332.88	\$ 72,489.35	\$ 60,000.00	\$ (12,489.35)	-17%
	007 - DRUG SEIZURE PROGRAM Total:	\$ 38,332.88	\$ 72,489.35	\$ 60,000.00	\$ (12,489.35)	-17%

008 - 911 SUPPORT

426 - 911 Support

008-426.1145.34400	911 Telephone System Grant	\$ -	\$ 447,455.46	\$ 69,011.18	\$ (378,444.28)	-85%
008-426.1527.39210	911 Fees	258,759.70	255,095.06	255,095.06	-	0%
008-426.1528.39220	Communication Site Revenue	7,200.00	6,000.00	6,000.00	-	0%
008-426.1529.33212	Rathdrum Dispatch Fees	80,086.92	80,405.33	84,425.60	4,020.27	5%
008-426.1900.37000	Other Financing Sources	-	371,990.93	-	(371,990.93)	-100%
008-426.1900.37020	Investment Income	171.73	200.00	200.00	-	0%
008-426.1920.37200	Cash Carryover	-	-	1,480.00	1,480.00	
	426 - 911 Support:	\$ 346,218.35	\$ 1,161,146.78	\$ 416,211.84	\$ (744,934.94)	-64%

497 - Transfer Out

008-497.1903.37520	Transfer Impact Fee	\$ 23,300.04	\$ 34,460.70	\$ 34,460.70	\$ -	0%
	497 - Transfer Out:	\$ 23,300.04	\$ 34,460.70	\$ 34,460.70	\$ -	0%

008 - 911 SUPPORT Total:	\$ 369,518.39	\$ 1,195,607.48	\$ 450,672.54	\$ (744,934.94)	-62%
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011 - FACILITY BUILDING RESERVE

491 - Facility Building Reserve

011-491.1708.39430	Rent Revenue	\$ 1,200.00	\$ -	\$ -	\$ -	0%
011-491.1900.37020	Investment Income	16,103.30	-	-	-	0%
	491 - Facility Building Reserve:	\$ 17,303.30	\$ -	\$ -	\$ -	0%

497 - Transfer Out

011-497.1903.37001	Transfer General Fund	\$ 1,415,000.04	\$ 207,731.00	\$ 207,731.00	\$ -	0%
	497 - Transfer Out:	\$ 1,415,000.04	\$ 207,731.00	\$ 207,731.00	\$ -	0%

011 - FACILITY BUILDING RESERVE Total:	\$ 1,432,303.34	\$ 207,731.00	\$ 207,731.00	\$ -	0%
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City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2015

017 - ANNEXATION FEES

410 - General Government Services

017-410.1440.39105	Annexation Fees	\$ 164,337.50	\$ 50,000.00	\$ 100,000.00	\$ 50,000.00	100%
017-410.1441.33114	Traffic Studies	-	25,000.00	-	(25,000.00)	-100%
017-410.1900.37020	Investment Income	492.84	-	-	-	0%
410 - General Government Services:		\$ 164,830.34	\$ 75,000.00	\$ 100,000.00	\$ 25,000.00	33%
017 - ANNEXATION FEES Total:		\$ 164,830.34	\$ 75,000.00	\$ 100,000.00	\$ 25,000.00	33%

023 - SPECIAL EVENTS

446 - Special Events

023-446.1602.33314	DuathlonRegistration Fees	\$ -	\$ 7,738.00	\$ 10,000.00	\$ 2,262.00	29%
023-446.1602.34304	DuathlonSponsorships	-	500.00	750.00	250.00	50%
023-446.1603.33399	Winter Festival	1,010.00	400.00	400.00	-	0%
023-446.1605.33307	Summer Concerts - Misc fees	-	250.00	250.00	-	0%
023-446.1605.34107	Summer Concerts - Sponsorships	-	4,000.00	4,000.00	-	0%
023-446.1659.33331	PF Days - Parking & Camping	-	300.00	300.00	-	0%
023-446.1660.33337	Post Falls Days-Booths	13,715.60	18,010.00	15,498.00	(2,512.00)	-14%
023-446.1661.33335	Post Falls Days-Beer Garden	700.00	700.00	700.00	-	0%
023-446.1662.34308	Post Falls Days-Sponsorships	319.40	1,500.00	1,500.00	-	0%
023-446.1663.33333	Post Falls Days Carnival	115.00	-	-	-	0%
023-446.1664.33400	Harvest Festival Revenue	-	6,250.00	6,250.00	-	0%
023-446.1900.37020	Investment Income	46.60	-	-	-	0%
023-446.1903.37445	Transfer from Dept 445	5,353.00	-	-	-	0%
446 - Special Events:		\$ 21,259.60	\$ 39,648.00	\$ 39,648.00	\$ -	0%
023 - SPECIAL EVENTS Total:		\$ 21,259.60	\$ 39,648.00	\$ 39,648.00	\$ -	0%

027 - HUD

410 - General Government Services

027-410.1900.37020	Investment Income	\$ 1.06	\$ -	\$ -	\$ -	0%
410 - General Government Services:		\$ 1.06	\$ -	\$ -	\$ -	0%
027 - HUD Total:		\$ 1.06	\$ -	\$ -	\$ -	0%

029 - CEMETERY CAPITAL IMPROVEMENT

442 - Cemetery

029-442.1670.39315	Cemetery Lot Sales	\$ 19,662.50	\$ 15,000.00	\$ 20,000.00	\$ 5,000.00	33%
029-442.1677.39340	Veteran's Memorial Lots	7,275.00	12,000.00	7,500.00	(4,500.00)	-38%
029-442.1900.37020	Investment Income	170.44	-	-	-	0%
029-442.1920.37200	Cash Carryover	-	50,000.00	49,500.00	(500.00)	-1%
442 - Cemetery:		\$ 27,107.94	\$ 77,000.00	\$ 77,000.00	\$ -	0%
029 - CEMETERY CAPITAL IMPROVEMENT Total:		\$ 27,107.94	\$ 77,000.00	\$ 77,000.00	\$ -	0%

035 - PUBLIC SAFETY IMPACT FEES

420 - Public Safety Impact Fees

035-420.1900.37020	Investment Income	\$ 113.49	\$ 500.00	\$ 500.00	\$ -	0%
035-420.2002.38204	Impact Fees - Public Safety	100,131.27	100,000.00	100,000.00	-	0%
420 - Public Safety Impact Fees:		\$ 100,244.76	\$ 100,500.00	\$ 100,500.00	\$ -	0%
035 - PUBLIC SAFETY IMPACT FEES Total:		\$ 100,244.76	\$ 100,500.00	\$ 100,500.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2015

036 - FALLS PARK

443 - Parks								
036-443.1900.37020	Investment Income	\$	1.31	\$	-	\$	-	0%
443 - Parks:		\$	1.31	\$	-	\$	-	0%
036 - FALLS PARK Total:		\$	1.31	\$	-	\$	-	0%

037 - STREETS IMPACT FEES

431 - Streets										
037-431.1306.39425	URA - Spencer Reimb	\$	35,028.38	\$	-	\$	-	0%		
037-431.1352.33118	Seltice/Mln Congestion Grant		183,893.96		-		-	0%		
037-431.1709.39405	Cash Outs		27,312.19		-		-	0%		
037-431.1900.37020	Investment Income		31,007.85		25,000.00		25,000.00	0%		
037-431.1920.37200	Cash Carryover		-		1,465,000.00		1,465,000.00	0%		
037-431.2003.38205	Impact Fees - Streets		266,414.73		300,000.00		300,000.00	0%		
431 - Streets:		\$	543,657.11	\$	1,790,000.00	\$	1,790,000.00	\$	-	0%
037 - STREETS IMPACT FEES Total:		\$	543,657.11	\$	1,790,000.00	\$	1,790,000.00	\$	-	0%

038 - PARKS IMPACT FEES

443 - Parks										
038-443.1900.37020	Investment Income	\$	9,499.10	\$	10,000.00	\$	10,000.00	\$	-	0%
038-443.1920.37200	Cash Carryover		-		600,000.00		600,000.00		-	0%
038-443.2004.38303	Impact Fees - Parks		348,727.21		250,000.00		250,000.00		-	0%
443 - Parks:		\$	358,226.31	\$	860,000.00	\$	860,000.00	\$	-	0%
038 - PARKS IMPACT FEES Total:		\$	358,226.31	\$	860,000.00	\$	860,000.00	\$	-	0%

039 - STREETS CAPITAL PROJECTS

492 - Streets Capital Projects										
039-492.1307.34115	ICDBG - UF Grant	\$	4,995.00	\$	-	\$	-	\$	-	0%
039-492.1808.34113	Hwy 41 Trail Proj ITD Grant		-		-		800,000.00		800,000.00	0%
039-492.1809.31930	City Center URA Funding		2,500.00		-		-		-	0%
039-492.1900.37020	Investment Income		61.69		-		-		-	0%
492 - Streets Capital Projects:		\$	7,556.69	\$	-	\$	800,000.00	\$	800,000.00	0%
039 - STREETS CAPITAL PROJECTS Total:		\$	7,556.69	\$	-	\$	800,000.00	\$	800,000.00	0%

402 - LID 99-1

475 - LID 99-1										
402-475.1900.37010	Assessments Principal	\$	8,748.14	\$	5,000.00	\$	5,000.00	\$	-	0%
402-475.1900.37020	Investment Income		50.94		50.00		50.00		-	0%
402-475.1900.37070	Interest Income/Loans/Assessm		3,193.93		4,000.00		4,000.00		-	0%
402-475.1920.37200	Cash Carryover		-		18,660.00		17,670.00		(990.00)	-5%
475 - LID 99-1:		\$	11,993.01	\$	27,710.00	\$	26,720.00	\$	(990.00)	-4%
402 - LID 99-1 Total:		\$	11,993.01	\$	27,710.00	\$	26,720.00	\$	(990.00)	-4%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2015

410 - LID 2004

476 - LID 2004

410-476.1900.37010	Assessments Principal	\$ 363,835.84	\$ 100,000.00	\$ 100,000.00	\$ -	0%
410-476.1900.37020	Investment Income	822.16	900.00	900.00	-	0%
410-476.1900.37070	Interest IncomeLoans/Assessm	93,479.99	80,000.00	80,000.00	-	0%
	476 - LID 2004:	\$ 458,137.99	\$ 180,900.00	\$ 180,900.00	\$ -	0%
	410 - LID 2004 Total:	\$ 458,137.99	\$ 180,900.00	\$ 180,900.00	\$ -	0%

450 - LID GUARANTEE

471 - LID Guarantee

450-471.1900.37020	Investment Income	\$ 13.18	\$ -	\$ -	\$ -	0%
450-471.1903.37476	Transfer LID	150.00	150.00	150.00	-	0%
	471 - LID Guarantee:	\$ 163.18	\$ 150.00	\$ 150.00	\$ -	0%
	450 - LID GUARANTEE Total:	\$ 163.18	\$ 150.00	\$ 150.00	\$ -	0%

650 - RECLAIMED WATER OPERATING

463 - Wastewater Operating

650-463.1900.37020	Investment Income	\$ 137,002.55	\$ 151,000.00	\$ 151,000.00	\$ -	0%
650-463.1900.37040	Designated Invstmnt Income	7,822.25	20,000.00	10,000.00	(10,000.00)	-50%
650-463.3301.33611	Utility Collection	4,751,539.38	6,192,652.00	7,090,586.54	897,934.54	15%
650-463.3302.33713	Utility Penalty-Svc Fee	77,045.77	74,200.00	74,200.00	-	0%
650-463.3303.33604	Rathdrum Reclaimed Water Charge	662,508.36	845,750.00	845,750.00	-	0%
650-463.3305.39630	Miscellaneous Income	590.00	2,497.00	2,497.00	-	0%
650-463.3306.39655	Rental Income Cell Tower	10,768.00	9,504.00	9,504.00	-	0%
650-463.3307.33607	Sampling Revenue	-	5,250.00	5,250.00	-	0%
	463 - Wastewater Operating:	\$ 5,647,276.31	\$ 7,300,853.00	\$ 8,188,787.54	\$ 887,934.54	12%
	650 - RECLAIMED WATER OPERATING Total:	\$ 5,647,276.31	\$ 7,300,853.00	\$ 8,188,787.54	\$ 887,934.54	12%

651 - RECLAIMED WATER CAPITAL - WWTP

463 - Wastewater Operating

651-463.1900.37020	Investment Income	\$ 10,994.05	\$ 500.00	\$ 500.00	\$ -	0%
651-463.1920.37203	Cash Carryover Bond Proceeds	-	1,146,287.00	1,884,720.00	738,433.00	64%
651-463.3306.39650	Rental Income	9,573.75	-	-	-	0%
651-463.3306.39655	Water Assessment Lease Revenue	15,432.70	-	-	-	0%
651-463.3308.38625	Reclaimed Water Cap Fees	1,137,612.32	750,000.00	750,000.00	-	0%
651-463.3310.38610	Developer Contribution	93,504.00	-	-	-	0%
651-463.3311.38620	Rathdrum Intermun. Cap Fees	143,268.00	75,000.00	75,000.00	-	0%
	463 - Wastewater Operating:	\$ 1,410,384.82	\$ 1,971,787.00	\$ 2,710,220.00	\$ 738,433.00	37%

497 - Transfer Out

651-497.1903.37660	Transfer Street/Fleet Rent	\$ 79,920.00	\$ 79,920.00	\$ 79,920.00	\$ -	0%
	497 - Transfer Out:	\$ 79,920.00	\$ 79,920.00	\$ 79,920.00	\$ -	0%
	651 - RECLAIMED WATER CAPITAL - WWTP Total:	\$ 1,490,304.82	\$ 2,051,707.00	\$ 2,790,140.00	\$ 738,433.00	36%

652 - RECLAIMED WATER CAPITAL - COLLECTOR

463 - Wastewater Operating

652-463.1900.37020	Investment Income	\$ 10,810.27	\$ 1,000.00	\$ 1,000.00	\$ -	0%
652-463.1920.37203	Cash Carryover Bond Proceeds	-	516,850.00	516,850.00	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2015

652-463.3308.38623	Crown Pointe Reclaimed Water Overage	44,536.78	-	-	-	0%
652-463.3308.38630	Reclaimed Water Cap Fees-Enterprise	642,454.28	250,000.00	250,000.00	-	0%
	463 - Wastewater Operating:	\$ 697,801.33	\$ 767,850.00	\$ 767,850.00	\$ -	0%
2 - RECLAIMED WATER CAPITAL - COLLECTOR Total:		\$ 697,801.33	\$ 767,850.00	\$ 767,850.00	\$ -	0%
700 - SANITATION						
461 - Sanitation						
700-461.1900.37020	Investment Income	\$ 8,519.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%
700-461.3301.33611	Utility Collection	2,133,955.54	2,204,580.00	2,217,708.33	13,128.33	1%
700-461.3302.33713	Utility Penalty-Svc Fee	32,047.16	30,000.00	30,000.00	-	0%
700-461.3305.39620	Misc. Income	4,988.39	-	-	-	0%
700-461.3314.39645	Recycled Goods	1,223.23	-	-	-	0%
	461 - Sanitation:	\$ 2,180,733.32	\$ 2,236,080.00	\$ 2,249,208.33	\$ 13,128.33	1%
700 - SANITATION Total:		\$ 2,180,733.32	\$ 2,236,080.00	\$ 2,249,208.33	\$ 13,128.33	1%
750 - WATER OPERATING						
462 - Water Operating						
750-462.1900.37020	Investment Income	\$ 22,848.45	\$ 25,000.00	\$ 25,000.00	\$ -	0%
750-462.1900.37040	Designated Invstmnt Income	4,147.88	11,000.00	5,000.00	(6,000.00)	-55%
750-462.3301.33611	Utility Collection	2,419,514.82	2,152,500.00	2,206,312.50	53,812.50	3%
750-462.3302.33713	Utility Penalty-Svc Fee	27,535.83	25,000.00	25,000.00	-	0%
750-462.3305.39630	Miscellaneous Income	563.99	2,000.00	2,000.00	-	0%
750-462.3306.39660	Rental Cell Sites	46,804.34	35,600.00	35,600.00	-	0%
750-462.3316.33605	Repair & Meter Boxes	16,178.00	10,000.00	10,000.00	-	0%
750-462.3317.33610	Utility Turn Off/On Fee	9,450.00	12,000.00	12,000.00	-	0%
750-462.3318.39635	NSF Fees	-	200.00	200.00	-	0%
750-462.3319.33601	Account Set-Up Fee	12,320.00	10,000.00	10,000.00	-	0%
750-462.3323.33609	Utility Hang Tag Fee	63,155.00	60,000.00	60,000.00	-	0%
	462 - Water Operating:	\$ 2,622,518.31	\$ 2,343,300.00	\$ 2,391,112.50	\$ 47,812.50	2%
750 - WATER OPERATING Total:		\$ 2,622,518.31	\$ 2,343,300.00	\$ 2,391,112.50	\$ 47,812.50	2%
753 - WATER CAPITAL						
462 - Water Operating						
753-462.1900.37020	Investment Income	\$ 23,698.80	\$ 20,000.00	\$ 20,000.00	\$ -	0%
753-462.1920.37203	Cash Carryover Bond Proceeds	-	140,000.00	140,000.00	-	0%
753-462.3308.38605	Cap Fees Water	144,376.35	140,000.00	140,000.00	-	0%
753-462.3310.38610	Developer Contribution	23,150.00	-	-	-	0%
	462 - Water Operating:	\$ 191,225.15	\$ 300,000.00	\$ 300,000.00	\$ -	0%
753 - WATER CAPITAL Total:		\$ 191,225.15	\$ 300,000.00	\$ 300,000.00	\$ -	0%
Report Total:		\$ 35,904,224.18	\$ 38,907,906.24	\$ 41,101,403.43	\$ 2,193,497.19	6%

Budgeted Expenses

City of Post Falls, Idaho
Personnel Schedule
Expressed in Full Time Equivalents (FTEs)
Fiscal Year 2015

	FY2011	FY2012	FY2013	FY2014	FY2015	Change
City Council	7.0	7.0	7.0	7.0	7.0	-
Administration	2.0	2.0	2.0	2.0	2.0	-
	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>-</u>
Finance	8.0	8.0	8.0	8.0	8.0	-
City Clerk	1.0	1.0	1.0	1.0	1.0	-
Media	2.0	2.0	2.0	2.0	2.0	-
Human Resources	1.5	1.5	1.8	2.0	2.0	-
IT	3.0	2.5	2.5	2.5	2.5	-
Legal	3.5	3.5	4.0	4.0	4.0	-
	<u>19.0</u>	<u>18.5</u>	<u>19.3</u>	<u>19.5</u>	<u>19.5</u>	<u>-</u>
Police	61.0	62.9	60.9	63.8	64.8	1.0 ¹
Oasis	2.3	0.3	0.3	0.3	0.3	-
Animal Control	3.0	3.0	3.5	3.0	3.0	-
	<u>66.3</u>	<u>66.2</u>	<u>64.7</u>	<u>67.1</u>	<u>68.1</u>	<u>1.0</u>
Recreation	6.2	6.2	6.2	6.2	6.2	-
Rec Part Time	11.0	11.1	11.1	11.1	11.1	-
Parks	8.0	7.5	10.5	10.5	11.5	1.0 ²
Parks Seasonal	13.0	6.2	6.2	6.2	6.2	-
Urban Forestry	1.6	1.6	1.6	1.6	1.6	-
Cemetery	2.4	2.3	2.3	2.3	2.3	-
Cemetery Seasonal	0.5	0.5	0.5	0.5	0.5	-
	<u>42.6</u>	<u>35.3</u>	<u>38.3</u>	<u>38.3</u>	<u>39.3</u>	<u>1.0</u>
Public Works	0.2	0.2	0.2	0.2	0.2	-
Streets	11.0	11.0	11.0	11.0	11.0	-
Streets Seasonal	2.5	2.5	2.5	2.5	2.5	-
Fleet Maintenance	3.4	3.4	3.4	3.4	3.4	-
Maintenance	5.0	5.0	5.0	5.0	5.0	-
Planing & Zoning	4.0	4.0	4.0	3.0	3.0	-
Building Inspector	3.0	3.0	3.0	3.0	3.0	-
City Engineer	5.0	5.0	5.0	5.0	5.0	-
	<u>34.0</u>	<u>34.0</u>	<u>34.0</u>	<u>33.0</u>	<u>33.0</u>	<u>-</u>
General Fund Total	170.9	163.0	165.3	166.9	168.9	2.0
Water	6.3	6.8	6.8	6.8	6.8	-
Sewer	12.1	13.0	13.6	13.6	13.6	-
Storm Water	1.2	1.6	0.0	0.0	0.0	-
	<u>19.6</u>	<u>21.5</u>	<u>20.3</u>	<u>20.3</u>	<u>20.3</u>	<u>-</u>
City Total	190.5	184.5	185.6	187.3	189.3	2.0
Without Mayor & Council	183.5	177.5	178.6	180.3	182.3	2.0
FTE (Without Seasonal)	163.5	164.2	165.3	167.0	169.0	2.0

FY2015 Changes

¹ Police Department added a new Senior Lieutenant

² Parks added a new Parks Manager

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2015

Fund	Department	Account	Description	Budget
General Fund				
	Information Systems			
		001-412.0000.80010	Computer	\$ 20,000.00
	Media/ Cable Franchise			
		001-417.0000.80010	Computer	2,000.00
		001-417.0000.80070	Program Equipment	20,000.00
	Police			
		001-421.0000.80240	Equipment	16,000.00
		001-421.0000.90020	3 New patrol vehicles	130,000.00
		001-421.1501.91000	Equipment	10,322.00
		001-421.1501.91070	TS - Radar Equipment	2,500.00
	Streets			
		001-431.0000.90190	Loader Sweeper Attachment	9,000.00
		001-431.1308.95215	City Wide Signal Timing Improvements	49,000.00
		001-431.1309.95215	Mullan Ave/Idaho Street Safety Improvements	74,000.00
	Facility Maintenance			
		001-433.0000.81505	Floor Care Equipment	2,460.00
		001-433.0000.92015	Fire Suppression System - City Hall Server Room	13,000.00
		001-433.0000.95110	Updates to City Facilities for ADA Compliance	40,000.00
	Fleet Maintenance			
		001-434.0000.90010	Vehicle Replacement Exp	110,000.00
		001-442.0000.84025	Steel Grave Form	1,450.00
		001-442.0000.91200	Mower	7,985.00
	Parks			
		001-443.0000.80030	Software- irrigation controllers	1,500.00
		001-443.0000.80150	Q'emlin Trails	1,000.00
		001-443.0000.90050	Sports Field Groomer	14,500.00
		001-443.0000.90050	5.5 HP Compressor	1,900.00
		001-443.0000.93275	Roofing- Hastings House	10,000.00
		001-443.0000.93280	Irrigation	7,500.00
	Recreation			
		001-445.0000.80135	Refinish Gym Floors	2,500.00
		001-445.0000.92050	Copier	10,195.00
	Building Inspector			
		001-452.0000.80080	Code Book Purchase	3,200.00
		001-481.0000.95010	Facility Capital	25,000.00
		001-481.1920.89000	Facility Replacement	350,000.00
		001-481.1920.89200	Vehicle Replacement	91,727.65
Total General Fund Capital Budget				\$ 1,026,739.65

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2015

Fund	Department	Account	Description	Budget
911 Support				
		008-426.0000.91550	Replacement 911 Recorder	\$ 69,011.18
		008-426.0000.91570	911 Radio Console Equipment	100,000.00
		008-426.0000.91585	Spillman	50,000.00
		008-426.0000.92075	Data 911 Computers	16,981.36
Total 911 Support Capital Budget				\$ 235,992.54
Annexation Fees				
		017-410.0000.80290	Traffic Study	\$ 30,000.00
		017-410.0000.80330	Strategic Planning	70,000.00
Total Annexation Fees Capital Budget				\$ 100,000.00
Cemetery Capital Improvements				
		029-442.0000.80090	Cemetery Improvements- Tree Removal	\$ 40,000.00
Total Cemetery Capital Improvements Capital Budget				\$ 40,000.00
Public Safety Impact Fees				
		035-420.0000.80300	Impact Fee Study	\$ 10,570.00
		035-420.0000.93080	Animal Control Facility	3,400.00
Total Public Safety Impact Fees Capital Budget				\$ 13,970.00
Streets Impact Fees				
		037-431.0000.80300	Impact Fee Study	\$ 10,570.00
		037-431.1310.95040	7th Avenue Modernization Improvements	400,000.00
Total Streets Impact Fees Capital Budget				\$ 410,570.00
Park Impact Fees				
		038-443.0000.80160	Beck Park	\$ 35,000.00
		038-443.0000.80200	Black Bay	75,000.00
		038-443.0000.80300	Impact Fee Study	10,570.00
		038-443.0000.94160	Meadows	35,000.00
		038-443.0000.94165	Sports Complex (Phase 1)	250,000.00
		038-443.0000.94166	Sports Complex (Design)	60,000.00
		038-443.0000.94220	Skate Park	225,000.00
		038-443.0000.94258	Corbin Ditch	10,000.00
Total Park Impact Fees Capital Budget				\$ 700,570.00
Streets Capital Projects				
		039-492.1808.95500	Highway 41 Trail Project/URA	\$ 800,000.00
Total Streets Capital Projects Capital Budget				\$ 800,000.00

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2015

Fund	Department	Account	Description	Budget
Sewer				
Operations				
		650-463.0000.80010	Computer	\$ 3,000.00
		650-463.0000.80030	Software Upgrades	50,000.00
		650-463.0000.80240	Misc Equipment	1,000.00
		650-463.0000.83290	Landscaping	2,000.00
		650-463.0000.91525	Hypochlorite System	50,000.00
		650-463.0000.91535	Clarifier Brush System	40,000.00
		650-463.1950.89200	Replacement Fund	3,675.27
Collections				
		650-466.0000.83290	Landscaping	1,000.00
		650-466.0000.90040	Truck Replacement	100,000.00
		650-466.3117.95520	3rd Ave Lift Station Improvements	1,398,150.00
Surface Water				
		650-468.0000.80030	Software Upgrades	500.00
		650-468.0000.91310	Sod Cutter	3,500.00
Total Sewer (Operating) Capital Budget				\$ 1,652,825.27
Sewer (Capital- WWTP)				
		651-463.0000.93160	Headworks & Equalization Plant Upgrade	\$ 1,950,140.00
		651-463.6502.93165	Fall line improvement - Lundy Blvd	120,000.00
		651-463.6503.93165	Idaline lift station	720,000.00
Total Sewer (Capital- WWTP) Capital Budget				\$ 2,790,140.00
Sewer (Capital- Collections)				
		652-463.3117.95520	3rd Ave Lift Station Improvements	\$ 752,850.00
		652-463.3208.95500	Rate Study	15,000.00
Total Sewer (Capital- Collectors) Capital Budget				\$ 767,850.00
Water (Operating)				
		750-462.0000.80010	Computer	\$ 2,000.00
		750-462.0000.80090	Hydrant Locks	1,000.00
		750-462.0000.90100	Replace Backhoe	10,000.00
		750-462.0000.91280	Radio Read Meter Update	100,000.00
		750-462.0000.92010	Remote Camera System	20,000.00
		750-462.1950.89200	Replacement Fund	418,873.52
		750-462.3206.95520	Replace Water Main Construction Costs	71,500.00
Total Water (Operating) Capital Budget				\$ 623,373.52
Water (Capital)				
		753-462.3202.95500	Water Main Upgrade Engineering & Design	\$ 115,000.00
		753-462.3207.80280	Engineering - W PF Standpipe	125,000.00
		753-462.3210.95520	7th Avenue Modernization Improvements	60,000.00
Total Water (Capital) Capital Budget				\$ 300,000.00
Total Budgeted Capital Outlay				\$ 9,462,030.98

City of Post Falls, Idaho
Debt Service
Fiscal Year 2015

Debt Obligation
Principal and Interest

Fund Dept	Description	Principal Amount	Interest Amount	Total Payment	Payoff Balance	Payoff Year
911 SUPPORT						
008	Blossom Mountain - Internal	\$ 64,927.00	\$ 6,009.00	\$ 70,936.00	\$ 136,562.00	2016
FACILITY BUILDING RESERVE						
011	City Hall Lease - Internal	\$ 120,322.41	\$ 87,408.53	\$ 207,730.94	\$ 2,037,494.88	2027
SEWER						
650	Parity Lien Sewer Rev. Bond 2004	\$ 396,950.00	\$ 3,969.50	\$ 400,919.50	\$ 396,950.00	2014
650	Parity Lien Sewer Rev. Bond 2005	\$ 100,000.00	\$ 53,005.00	\$ 153,005.00	\$ 1,340,000.00	2025
650	Parity Lien Sewer Rev. Bond 2008	\$ 155,000.00	\$ 105,900.00	\$ 260,900.00	\$ 2,560,000.00	2027
Total Sewer Fund Debt Service		\$ 651,950.00	\$ 162,874.50	\$ 814,824.50	\$ 4,296,950.00	
WATER						
750	Water Revenue Bond 2012	\$ 160,000.00	\$ 58,950.00	\$ 218,950.00	\$ 1,780,000.00	2025

Idaho Code 50-1019 states that general obligation debt should not exceed 2 percent of total assessed property value calculated as follows.

Legal Debt Margin Calculation for Fiscal Year 2015	
Assessed value	\$ 1,616,702,509
Add back: exempt real property	\$ 511,868,844
Total assessed value	\$ 2,128,571,353
Debt limit* (2% of total assessed value)	42,571,427
Debt applicable to limit:	
General obligation bonds	-
Legal debt margin	\$ 42,571,427
Debt margin percentage available	100.00%

For Fiscal Year 2015 The City of Post Falls does not have any general obligation debt subject to this debt limit.

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001 - GENERAL FUND						
411 - Mayor & Council						
001-411.0000.62060	Dues & Membership	\$ 33,696.45	\$ 23,000.00	\$ 23,000.00	\$ -	0%
001-411.0000.62360	Jobs Plus Contribution	25,000.00	25,000.00	25,000.00	-	0%
001-411.0000.63060	Office Supplies	404.55	200.00	200.00	-	0%
001-411.0000.63070	Postage	63.93	175.00	175.00	-	0%
001-411.0000.63120	Awards/Certificates	851.18	250.00	500.00	250.00	100%
001-411.0000.63210	Printing/Postage/Broch/Books	48.00	250.00	250.00	-	0%
001-411.0000.63800	Discretionary	571.28	500.00	250.00	(250.00)	-50%
001-411.0000.63850	Post Falls Tourism & Commerce	175.00	4,500.00	4,500.00	-	0%
001-411.0000.63870	FTA Match - Public Transit	21,950.00	26,748.01	21,950.00	(4,798.01)	-18%
001-411.0000.64010	Travel & Meetings	1,872.73	4,500.00	4,500.00	-	0%
001-411.0000.65030	Telephone	823.49	1,086.00	1,086.00	-	0%
001-411.1424.63820	Youth Commission	1,879.55	1,800.00	1,800.00	-	0%
001-411.4155.71000	Salaries	80,462.46	80,246.40	80,246.40	-	0%
001-411.4155.71030	Employer FICA	6,095.31	6,138.85	6,138.85	-	0%
001-411.4155.71040	Employer Retirement	6,300.62	9,083.89	9,083.89	-	0%
001-411.4155.71050	Employer Workman Compensation	152.42	200.62	200.62	-	0%
411 - Mayor & Council:		\$ 180,346.97	\$ 183,678.77	\$ 178,880.76	\$ (4,798.01)	-3%
412 - Information Systems						
001-412.0000.63030	Computer Supplies	\$ 1,110.56	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-412.0000.63060	Office Supplies	257.98	300.00	300.00	-	0%
001-412.0000.63070	Postage	21.58	50.00	50.00	-	0%
001-412.0000.64010	Travel & Meetings	541.75	500.00	500.00	-	0%
001-412.0000.64020	Staff Development	348.50	3,000.00	3,000.00	-	0%
001-412.0000.65030	Telephone	2,923.57	1,095.00	1,095.00	-	0%
001-412.0000.65040	Internet Connection Fee	10,196.84	15,000.00	15,000.00	-	0%
001-412.0000.66014	Software Licensing	22,508.36	12,600.00	12,600.00	-	0%
001-412.0000.66019	Backup Services	5,516.62	6,000.00	6,000.00	-	0%
001-412.0000.66020	GIS Software	8,410.78	13,650.00	13,650.00	-	0%
001-412.0000.66021	GIS Support	2,630.94	5,500.00	5,500.00	-	0%
001-412.0000.66030	Cables/Support Acc.	1,000.71	1,000.00	1,000.00	-	0%
001-412.0000.66040	Computer Equipment	6,804.96	1,865.00	1,865.00	-	0%
001-412.0000.66070	Phone Maintenance	6,179.00	-	-	-	0%
001-412.0000.66090	Equipment Disposal Fees	20.00	200.00	200.00	-	0%
001-412.0000.66180	Server/Adv Support	3,312.35	5,500.00	5,500.00	-	0%
001-412.0000.80010	Computer	12,483.15	20,000.00	20,000.00	-	0%
001-412.4155.71000	Salaries	163,102.79	167,964.16	167,970.40	6.24	0%
001-412.4155.71030	Employer FICA	12,460.88	12,849.26	12,849.74	0.48	0%
001-412.4155.71040	Employer Retirement	15,681.25	19,013.54	19,014.25	0.71	0%
001-412.4155.71050	Employer Workman Compensation	301.91	419.91	419.93	0.02	0%
001-412.4155.71060	Employer Unemployment Ins	593.19	1,679.64	1,679.70	0.06	0%
412 - Information Systems:		\$ 276,407.67	\$ 289,186.51	\$ 289,194.02	\$ 7.51	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
413 - General Services						
001-413.0000.62060	Dues & Membership	\$ 2,191.98	\$ 1,500.00	\$ 1,500.00	\$ -	0%
001-413.0000.63010	Book Purchasing	-	150.00	150.00	-	0%
001-413.0000.63060	Office Supplies	912.94	500.00	500.00	-	0%
001-413.0000.63070	Postage	4.05	50.00	50.00	-	0%
001-413.0000.63570	Web Q & A Maintenance	5,304.00	-	-	-	0%
001-413.0000.63800	Discretionary	25.02	250.00	250.00	-	0%
001-413.0000.63810	Other Dept O&E	-	1,500.00	1,500.00	-	0%
001-413.0000.64010	Travel & Meetings	3,278.63	3,000.00	3,000.00	-	0%
001-413.0000.64020	Staff Development	1,290.00	1,500.00	1,500.00	-	0%
001-413.0000.64030	Mileage Reimbursement	3,400.00	3,600.00	3,600.00	-	0%
001-413.0000.65030	Telephone	911.47	1,389.00	1,389.00	-	0%
001-413.4155.71000	Salaries	141,241.16	165,778.91	165,776.00	(2.91)	0%
001-413.4155.71030	Employer FICA	10,922.44	12,682.09	12,681.86	(0.23)	0%
001-413.4155.71040	Employer Retirement	15,421.55	18,766.17	18,765.84	(0.33)	0%
001-413.4155.71050	Employer Workman Compensation	294.60	414.45	414.44	(0.01)	0%
001-413.4155.71060	Employer Unemployment Ins	526.09	1,657.79	1,657.76	(0.03)	0%
413 - General Services:		\$ 185,723.93	\$ 212,738.41	\$ 212,734.90	\$ (3.51)	0%
414 - Finance						
001-414.0000.62000	Advertising & Legal Fees	\$ 2,236.71	\$ 2,250.00	\$ 2,250.00	\$ -	0%
001-414.0000.62020	Bank Charges	3,745.00	6,000.00	6,000.00	-	0%
001-414.0000.62040	Contracts/Professional	-	600.00	600.00	-	0%
001-414.0000.62050	Credit Card Expense	90.00	5,000.00	5,000.00	-	0%
001-414.0000.62060	Dues & Membership	784.00	1,500.00	1,500.00	-	0%
001-414.0000.62080	Hiring & Recruiting Costs	3,421.07	-	-	-	0%
001-414.0000.62091	Audit	23,000.00	24,000.00	24,000.00	-	0%
001-414.0000.62120	Research/Review Fees	660.00	700.00	700.00	-	0%
001-414.0000.62230	Financial Advisor Fee	-	550.00	550.00	-	0%
001-414.0000.63020	Check Purchasing	-	750.00	750.00	-	0%
001-414.0000.63050	Envelopes, Forms	1,726.41	2,000.00	2,000.00	-	0%
001-414.0000.63060	Office Supplies	1,937.05	1,500.00	1,500.00	-	0%
001-414.0000.63070	Postage	6,371.99	7,500.00	7,500.00	-	0%
001-414.0000.63600	Budget/CAFR Prep Materials	20.00	1,795.00	600.00	(1,195.00)	-67%
001-414.0000.64010	Travel & Meetings	2,686.98	4,500.00	4,500.00	-	0%
001-414.0000.64020	Staff Development	1,941.00	4,500.00	4,500.00	-	0%
001-414.0000.64030	Gasoline	-	400.00	400.00	-	0%
001-414.0000.65030	Telephone	2,257.21	4,100.00	3,100.00	(1,000.00)	-24%
001-414.0000.66015	Software Maint. - Tyler	25,154.10	24,500.00	29,500.00	5,000.00	20%
001-414.0000.66042	Computer Printer Supplies	833.67	750.00	750.00	-	0%
001-414.0000.66050	Copier Maintenance & Supplies	1,263.13	1,500.00	1,500.00	-	0%
001-414.0000.66130	Fax Machine Supplies	-	1,200.00	-	(1,200.00)	-100%
001-414.0000.92076	Software	-	28,546.00	-	(28,546.00)	-100%
001-414.1445.62050	UB On-line Credit Card Charges	-	5,000.00	-	(5,000.00)	-100%
001-414.1445.62170	Contract - UB Mailing	40,817.16	37,000.00	37,000.00	-	0%
001-414.1445.62190	Utility Billing/On Line Support	27,830.08	26,150.00	26,150.00	-	0%
001-414.4155.71000	Salaries	349,672.58	367,785.81	367,702.40	(83.41)	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-414.4155.71030	Employer FICA	26,024.97	28,135.61	28,129.23	(6.38)	0%
001-414.4155.71040	Employer Retirement	36,320.75	41,633.35	41,623.91	(9.44)	0%
001-414.4155.71050	Employer Workman Compensation	650.78	919.46	919.26	(0.20)	0%
001-414.4155.71060	Employer Unemployment Ins	1,274.64	3,677.86	3,677.02	(0.84)	0%
414 - Finance:		\$ 560,719.28	\$ 634,443.09	\$ 602,401.82	\$ (32,041.27)	-5%
415 - City Clerk						
001-415.0000.62000	Advertising & Legal Fees	\$ 1,236.22	\$ 2,000.00	\$ 2,000.00	\$ -	0%
001-415.0000.62030	Codifiers	1,161.00	4,500.00	4,500.00	-	0%
001-415.0000.62060	Dues & Membership	800.00	780.00	780.00	-	0%
001-415.0000.62070	Election Costs	-	6,000.00	-	(6,000.00)	-100%
001-415.0000.63010	Book Purchasing	129.43	500.00	500.00	-	0%
001-415.0000.63040	Copier / Supplies	-	750.00	750.00	-	0%
001-415.0000.63060	Office Supplies	453.80	400.00	400.00	-	0%
001-415.0000.63070	Postage	51.60	750.00	100.00	(650.00)	-87%
001-415.0000.63110	First Aid/Safety	-	25.00	-	(25.00)	-100%
001-415.0000.64010	Travel & Meetings	2,138.50	1,000.00	1,000.00	-	0%
001-415.0000.64020	Staff Development	190.00	750.00	750.00	-	0%
001-415.0000.65030	Telephone	163.49	730.00	200.00	(530.00)	-73%
001-415.0000.66042	Computer Printer Supplies	-	500.00	-	(500.00)	-100%
001-415.0000.66080	Postage Machine Supplies	2,807.20	3,000.00	3,000.00	-	0%
001-415.4155.71000	Salaries	29,106.20	34,878.27	34,881.60	3.33	0%
001-415.4155.71030	Employer FICA	2,075.54	2,668.19	2,668.44	0.25	0%
001-415.4155.71040	Employer Retirement	3,106.49	3,948.22	3,948.60	0.38	0%
001-415.4155.71050	Employer Workman Compensation	107.34	87.20	87.20	-	0%
001-415.4155.71060	Employer Unemployment Ins	105.95	348.78	348.82	0.04	0%
415 - City Clerk:		\$ 43,632.76	\$ 63,615.66	\$ 55,914.66	\$ (7,701.00)	-12%
416 - Legal - Civil						
001-416.0000.62040	Contracts/Professional	\$ 79,572.00	\$ 100,000.00	\$ 125,000.00	\$ 25,000.00	25%
416 - Legal - Civil:		\$ 79,572.00	\$ 100,000.00	\$ 125,000.00	\$ 25,000.00	25%
417 - Media/Cable Franchise						
001-417.0000.62003	Publications and Advertising	\$ 1,012.45	\$ 1,500.00	\$ 1,500.00	\$ -	0%
001-417.0000.62040	Contracts/Professional	-	-	-	-	0%
001-417.0000.62060	Dues & Membership	14.00	150.00	150.00	-	0%
001-417.0000.62080	Hiring & Recruiting Costs	-	-	-	-	0%
001-417.0000.62133	Subscription	143.00	320.00	320.00	-	0%
001-417.0000.62170	Music Use License Fees	-	-	-	-	0%
001-417.0000.63060	Office Supplies	391.28	400.00	400.00	-	0%
001-417.0000.63070	Postage	-	50.00	50.00	-	0%
001-417.0000.63080	Program Equip/Supplies	900.22	1,850.00	1,850.00	-	0%
001-417.0000.63570	Domain Services	3,154.40	3,388.00	3,388.00	-	0%
001-417.0000.64020	Staff Development	290.00	800.00	800.00	-	0%
001-417.0000.65030	Telephone	316.76	730.00	730.00	-	0%
001-417.0000.66014	Software Licensing	-	750.00	750.00	-	0%
001-417.0000.66040	Computer Equipment	-	400.00	400.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-417.0000.80010	Computer	-	2,000.00	2,000.00	-	0%
001-417.0000.80070	Program Equipment	-	20,000.00	20,000.00	-	0%
001-417.1920.69920	Contingency Account	-	1,680.00	1,680.00	-	0%
001-417.4155.71000	Salaries	91,745.31	94,265.60	94,265.60	-	0%
001-417.4155.71030	Employer FICA	6,939.10	7,211.32	7,211.32	-	0%
001-417.4155.71040	Employer Retirement	9,752.63	10,670.87	10,670.87	-	0%
001-417.4155.71050	Employer Workman Compensation	168.85	235.66	235.66	-	0%
001-417.4155.71060	Employer Unemployment Ins	332.91	942.66	942.66	-	0%
417 - Media/Cable Franchise:		\$ 115,160.91	\$ 147,344.11	\$ 147,344.11	\$ -	0%
418 - Human Resources						
001-418.0000.62060	Dues & Membership	\$ 180.00	\$ 500.00	\$ 500.00	\$ -	0%
001-418.0000.62133	Subscription	-	500.00	500.00	-	0%
001-418.0000.62250	Benefits Attorney Consultation	-	200.00	200.00	-	0%
001-418.0000.63060	Office Supplies	714.09	900.00	900.00	-	0%
001-418.0000.63070	Postage	97.91	400.00	250.00	(150.00)	-38%
001-418.0000.64010	Travel & Meetings	752.38	1,500.00	1,500.00	-	0%
001-418.0000.64020	Staff Development	1,777.53	2,000.00	2,000.00	-	0%
001-418.0000.65030	Telephone	627.97	1,030.00	750.00	(280.00)	-27%
001-418.0000.66016	Software Maintenance	-	600.00	600.00	-	0%
001-418.4000.72070	Drug Testing	1,235.00	1,500.00	1,500.00	-	0%
001-418.4155.71000	Salaries	97,089.13	139,378.93	83,277.38	(56,101.55)	-40%
001-418.4155.71030	Employer FICA	7,305.65	10,662.48	6,370.72	(4,291.76)	-40%
001-418.4155.71040	Employer Retirement	9,290.18	15,777.69	9,427.00	(6,350.69)	-40%
001-418.4155.71050	Employer Workman Compensation	174.83	348.45	208.19	(140.26)	-40%
001-418.4155.71060	Employer Unemployment Ins	354.62	1,393.79	832.77	(561.02)	-40%
418 - Human Resources:		\$ 119,599.29	\$ 176,691.34	\$ 108,816.06	\$ (67,875.28)	-38%
419 - Library						
001-419.0000.65110	Aquifer Assessment - County	\$ 18.00	\$ -	\$ -	\$ -	0%
001-419.1902.69760	Bond Principal	185,000.00	-	-	-	0%
001-419.1902.69770	Interest Expense	4,301.25	-	-	-	0%
419 - Library:		\$ 189,319.25	\$ -	\$ -	\$ -	0%
421 - Police						
001-421.0000.62000	Advertising & Legal Fees	\$ 1,583.53	\$ 7,100.00	\$ 7,100.00	\$ -	0%
001-421.0000.62040	Contracts/Professional	-	2,850.00	500.00	(2,350.00)	-82%
001-421.0000.62050	Credit Card Expense	90.00	-	-	-	0%
001-421.0000.62060	Dues & Membership	2,435.00	2,500.00	4,850.00	2,350.00	94%
001-421.0000.62260	Medical Expenses	6,891.17	800.00	800.00	-	0%
001-421.0000.62310	Property Owners Association	-	545.00	545.00	-	0%
001-421.0000.62370	Reserve Officer Program	1,330.00	600.00	600.00	-	0%
001-421.0000.63010	Book Purchasing	3,403.12	2,000.00	2,000.00	-	0%
001-421.0000.63060	Office Supplies	6,352.10	8,000.00	8,000.00	-	0%
001-421.0000.63070	Postage	4,606.74	3,600.00	3,600.00	-	0%
001-421.0000.63110	First Aid/Safety	-	300.00	300.00	-	0%
001-421.0000.63130	Batteries	1,808.83	1,800.00	1,800.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-421.0000.63210	Printing/Postage/Broch/Books	3,391.25	2,700.00	2,700.00	-	0%
001-421.0000.63290	Citation Expense	563.07	1,200.00	1,200.00	-	0%
001-421.0000.63300	Ammunition	9,006.19	11,500.00	11,500.00	-	0%
001-421.0000.63310	Film	-	500.00	500.00	-	0%
001-421.0000.63320	Flares	703.60	1,000.00	1,000.00	-	0%
001-421.0000.63451	Digital Media	1,517.87	2,000.00	2,000.00	-	0%
001-421.0000.63500	Guns	1,747.92	7,500.00	7,500.00	-	0%
001-421.0000.63590	Community Services & Support	3,531.46	1,400.00	1,400.00	-	0%
001-421.0000.63830	CPO Program (DARE)	226.35	6,300.00	6,300.00	-	0%
001-421.0000.63845	Open House	1,158.05	-	-	-	0%
001-421.0000.63890	Holidays & Heroes	14,395.28	-	-	-	0%
001-421.0000.63920	Investigation	15,181.62	17,500.00	17,500.00	-	0%
001-421.0000.63960	Police CPO Program	-	400.00	400.00	-	0%
001-421.0000.64010	Travel & Meetings	6,255.38	9,000.00	9,000.00	-	0%
001-421.0000.64020	Employee Development	24,723.45	27,000.00	32,000.00	5,000.00	19%
001-421.0000.64030	Gasoline	121,296.18	105,000.00	105,000.00	-	0%
001-421.0000.65004	Utilities - PF	3,434.52	2,400.00	2,400.00	-	0%
001-421.0000.65021	Electric	49,320.29	48,000.00	48,000.00	-	0%
001-421.0000.65030	Telephone	23,595.59	35,000.00	35,000.00	-	0%
001-421.0000.65050	Sanitation	1,380.20	800.00	800.00	-	0%
001-421.0000.65110	Aquifer Assessment - County	6.00	8.00	8.00	-	0%
001-421.0000.66041	Computer Maintenance	29,156.37	25,157.00	25,157.00	-	0%
001-421.0000.66042	Computer Printer Supplies	9,777.06	6,200.00	6,200.00	-	0%
001-421.0000.66043	Computer Services Contracts	24,159.34	11,903.00	15,903.00	4,000.00	34%
001-421.0000.66044	Computer Replacement	817.56	7,440.00	7,440.00	-	0%
001-421.0000.66050	Copier Maintenance & Supplies	7,320.68	6,900.00	9,900.00	3,000.00	43%
001-421.0000.67020	Equipment	25,579.88	31,921.20	31,921.20	-	0%
001-421.0000.67030	Hardware	17.55	-	-	-	0%
001-421.0000.67060	Radar	416.77	3,750.00	3,750.00	-	0%
001-421.0000.67090	Tools	2,597.55	700.00	700.00	-	0%
001-421.0000.67100	Auto Parts	22,321.75	25,500.00	25,500.00	-	0%
001-421.0000.67170	Auto Service	19,234.57	14,000.00	14,000.00	-	0%
001-421.0000.67190	Tires	15,348.27	6,700.00	10,000.00	3,300.00	49%
001-421.0000.67280	Wireless Maintenance	515.00	3,900.00	3,900.00	-	0%
001-421.0000.67310	Teletype	16,250.00	16,200.00	38,700.00	22,500.00	139%
001-421.0000.68010	Bldg & Grounds Maint & Repair	18,464.70	14,500.00	16,500.00	2,000.00	14%
001-421.0000.68030	HVAC Maintenance	3,153.63	3,400.00	3,400.00	-	0%
001-421.0000.68040	AC Maintenance Comp. Rm	319.86	400.00	400.00	-	0%
001-421.0000.68050	Generator Maintenance	372.71	350.00	350.00	-	0%
001-421.0000.68060	Elevator Maintenance	821.35	1,500.00	1,500.00	-	0%
001-421.0000.80010	Computer	15,301.09	-	-	-	0%
001-421.0000.80240	Equipment	32,122.74	16,000.00	16,000.00	-	0%
001-421.0000.90020	Financed Vehicles Capital Purchase	196,153.79	154,000.00	130,000.00	(24,000.00)	-16%
001-421.0000.90025	Patrol Equipment	13,520.00	-	-	-	0%
001-421.0000.91050	Camera System	30,000.00	-	-	-	0%
001-421.0000.91585	Spillman	6,850.00	-	-	-	0%
001-421.0000.92090	Telephone Upgrade	-	98,000.00	-	(98,000.00)	-100%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals	Budget	Budget	(Under) FY 2014	
		FY 2013	FY 2014	FY 2015	\$	%
001-421.1112.91050	Evidence Room Cameras	9,764.82	-	-	-	0%
001-421.1114.80070	Equipment - OHS	6,099.00	-	-	-	0%
001-421.1144.80070	JAG Equipment	11,294.00	-	-	-	0%
001-421.1445.62190	On-line Registration System	1,499.49	-	-	-	0%
001-421.1501.63210	Printing/Postage/Broch/Books	-	800.00	800.00	-	0%
001-421.1501.91000	Equipment	8,369.22	10,322.00	10,322.00	-	0%
001-421.1501.91070	TS - Radar Equipment	-	2,500.00	2,500.00	-	0%
001-421.1902.69761	C.O.P. Prin. - Police Facilit	2,273,066.47	-	-	-	0%
001-421.1902.69771	C.O.P. Int. - Police Facility	72,360.00	-	-	-	0%
001-421.1902.69780	Bond Admin Expense	2,201.72	-	-	-	0%
001-421.4000.72000	Uniform Expense	17,284.25	26,800.00	26,800.00	-	0%
001-421.4000.72010	Uniform - Vests	1,157.64	-	-	-	0%
001-421.4000.72020	Volunteer Uniforms	274.04	1,500.00	1,500.00	-	0%
001-421.4000.72040	Dry Cleaning Allowance	5,700.00	4,600.00	4,600.00	-	0%
001-421.4000.72060	Physical Fitness	-	500.00	8,000.00	7,500.00	1500%
001-421.4155.71000	Salaries	3,323,972.28	3,545,665.76	3,576,470.54	30,804.78	1%
001-421.4155.71010	Salaries - Traffic School	4,873.61	-	-	-	0%
001-421.4155.71030	Employer FICA	252,759.80	271,243.43	273,600.00	2,356.57	1%
001-421.4155.71040	Employer Retirement	357,180.99	409,526.59	413,360.37	3,833.78	1%
001-421.4155.71050	Employer Workman Compensation	60,238.17	90,721.81	97,355.46	6,633.65	7%
001-421.4155.71060	Employer Unemployment Ins	12,145.26	35,553.23	35,861.28	308.05	1%
001-421.4155.71080	Payroll Reimbursement	(863.55)	-	-	-	0%
421 - Police:		\$ 7,219,904.19	\$ 5,157,457.02	\$ 5,126,693.85	\$ (30,763.17)	-1%
423 - Oasis						
001-423.0000.62381	Counseling/Donations	\$ 1,300.00	\$ -	\$ -	\$ -	0%
001-423.0000.63730	Miscellaneous	4,753.73	5,558.86	-	(5,558.86)	-100%
001-423.0000.65030	Telephone	770.00	-	-	-	0%
001-423.1101.65115	Rent (Utilities, Maint)	996.68	-	-	-	0%
001-423.1103.64020	Staff Development	2,532.58	-	-	-	0%
001-423.1103.68400	Operating	5,051.49	-	-	-	0%
001-423.1137.64150	Training - Two Days In June	1,851.15	-	-	-	0%
001-423.1139.62380	ICDVA - Contracts/Counseling	2,200.00	-	-	-	0%
001-423.1139.63003	ICDVA - Suppies - Shelter	4,130.11	-	-	-	0%
001-423.1139.63210	IDCVA - Printing/Postage/Bro/Books	3,084.41	-	-	-	0%
001-423.1139.65115	ICDVA - Rent & Utilities	336.09	-	-	-	0%
001-423.1139.67020	ICDVA - Equipment	1,739.50	-	-	-	0%
001-423.1141.68400	VAWA Stop Grant Operating	12,888.88	-	-	-	0%
001-423.1147.63000	Supplies - Kootenai Electric Trust	1,000.00	-	-	-	0%
001-423.1148.63210	Hands Are Not for Hitting - Kiwanis	1,050.00	-	-	-	0%
001-423.4155.71000	Salaries	108,206.12	17,818.38	12,425.84	(5,392.54)	-30%
001-423.4155.71030	Employer FICA	8,411.25	1,363.11	950.58	(412.53)	-30%
001-423.4155.71040	Employer Retirement	11,604.00	2,042.98	1,432.54	(610.44)	-30%
001-423.4155.71050	Employer Workman Compensation	374.68	290.20	276.73	(13.47)	-5%
001-423.4155.71060	Employer Unemployment Ins	395.30	178.18	124.26	(53.92)	-30%
423 - Oasis:		\$ 172,675.97	\$ 27,251.71	\$ 15,209.95	\$ (12,041.76)	-44%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
424 - Legal - Prosecuting						
001-424.0000.62060	Dues & Membership	\$ 2,108.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%
001-424.0000.62120	Research/Review Fees	-	2,500.00	1,000.00	(1,500.00)	-60%
001-424.0000.63010	Book Purchasing	663.26	750.00	750.00	-	0%
001-424.0000.63040	Copier / Supplies	973.49	1,500.00	1,500.00	-	0%
001-424.0000.63060	Office Supplies	392.18	2,000.00	500.00	(1,500.00)	-75%
001-424.0000.63070	Postage	522.55	1,000.00	1,000.00	-	0%
001-424.0000.63790	Prosecution Support	3,770.34	3,750.00	3,750.00	-	0%
001-424.0000.64010	Travel & Meetings	491.23	4,000.00	4,000.00	-	0%
001-424.0000.64020	Staff Development	-	2,500.00	2,500.00	-	0%
001-424.0000.64030	Gasoline	2,200.45	3,000.00	3,000.00	-	0%
001-424.0000.65030	Telephone	1,587.48	2,000.00	2,000.00	-	0%
001-424.0000.66014	Software Licensing	184.10	-	-	-	0%
001-424.0000.80010	Computer	113.98	-	-	-	0%
001-424.4155.71000	Salaries	196,245.59	202,928.13	202,904.00	(24.13)	0%
001-424.4155.71030	Employer FICA	15,053.46	15,524.00	15,522.16	(1.84)	0%
001-424.4155.71040	Employer Retirement	20,973.19	22,971.46	22,968.73	(2.73)	0%
001-424.4155.71050	Employer Workman Compensation	366.55	507.32	507.26	(0.06)	0%
001-424.4155.71060	Employer Unemployment Ins	716.27	2,029.28	2,029.04	(0.24)	0%
424 - Legal - Prosecuting:		\$ 246,362.12	\$ 268,960.19	\$ 265,931.19	\$ (3,029.00)	-1%
427 - Animal Control						
001-427.0000.62040	Contracts/Professional	\$ 2,626.14	\$ 12,040.00	\$ 5,000.00	\$ (7,040.00)	-58%
001-427.0000.63000	Supplies	1,756.46	1,500.00	1,500.00	-	0%
001-427.0000.63060	Office Supplies	-	200.00	200.00	-	0%
001-427.0000.63070	Postage	-	200.00	200.00	-	0%
001-427.0000.63151	Cleaning Supplies & Dog Food	851.36	1,600.00	1,600.00	-	0%
001-427.0000.63210	Printing/Postage/Broch/Books	117.98	500.00	500.00	-	0%
001-427.0000.64020	Staff Development	-	800.00	800.00	-	0%
001-427.0000.64030	Gasoline	4,108.74	4,000.00	4,000.00	-	0%
001-427.0000.65004	Utilities - PF	863.12	800.00	800.00	-	0%
001-427.0000.65021	Electric	2,234.85	2,700.00	2,700.00	-	0%
001-427.0000.67020	Equipment	485.91	450.00	450.00	-	0%
001-427.0000.67040	Radio Repair/Maintenance	184.10	300.00	300.00	-	0%
001-427.0000.67170	Auto Service	-	700.00	700.00	-	0%
001-427.0000.67190	Tires	-	300.00	300.00	-	0%
001-427.0000.68010	Bldg & Grounds Maint & Repair	5,743.46	1,500.00	1,500.00	-	0%
001-427.0000.80010	Computer	1,143.90	-	-	-	0%
001-427.4000.72000	Uniform Expense	221.50	500.00	500.00	-	0%
001-427.4155.71000	Salaries	96,137.41	98,871.76	98,051.20	(820.56)	-1%
001-427.4155.71030	Employer FICA	7,204.75	7,563.69	7,500.92	(62.77)	-1%
001-427.4155.71040	Employer Retirement	10,057.85	11,192.28	11,099.40	(92.88)	-1%
001-427.4155.71050	Employer Workman Compensation	1,174.94	1,740.14	1,725.70	(14.44)	-1%
001-427.4155.71060	Employer Unemployment Ins	346.88	988.72	980.51	(8.21)	-1%
427 - Animal Control:		\$ 135,259.35	\$ 148,446.59	\$ 140,407.73	\$ (8,038.86)	-5%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals	Budget	Budget	(Under) FY 2014	
		FY 2013	FY 2014	FY 2015	\$	%
431 - Streets						
001-431.0000.62000	Advertising & Legal Fees	\$ 187.39	\$ 1,061.00	\$ 1,061.00	\$ -	0%
001-431.0000.62040	Contracts/Professional	14,238.86	-	-	-	0%
001-431.0000.62060	Dues & Memberships	364.00	120.00	120.00	-	0%
001-431.0000.62080	Hiring & Recruiting Costs	610.86	-	-	-	0%
001-431.0000.62132	Emergency Response	940.64	2,000.00	2,000.00	-	0%
001-431.0000.63000	Supplies	1,605.38	1,573.00	1,573.00	-	0%
001-431.0000.63060	Office Supplies	758.80	386.00	386.00	-	0%
001-431.0000.63070	Postage	235.50	164.00	164.00	-	0%
001-431.0000.63110	First Aid/Safety	662.68	610.00	610.00	-	0%
001-431.0000.63260	Sign / Posts / Maintenance	11,209.81	15,000.00	15,000.00	-	0%
001-431.0000.63520	Sweeper Supplies	3,930.49	1,581.00	1,581.00	-	0%
001-431.0000.64010	Travel & Meetings	265.00	993.00	993.00	-	0%
001-431.0000.64020	Staff Development	1,408.62	1,103.00	1,600.00	497.00	45%
001-431.0000.64030	Gasoline	66,518.68	75,000.00	75,000.00	-	0%
001-431.0000.65004	Utilities - PF	2,981.99	761.00	761.00	-	0%
001-431.0000.65021	Electric and Gas	17,347.56	17,750.00	17,750.00	-	0%
001-431.0000.65030	Telephone	3,698.96	4,000.00	4,000.00	-	0%
001-431.0000.65050	Sanitation	-	828.00	828.00	-	0%
001-431.0000.65101	Traffic Signals - Energy	19,465.31	23,000.00	23,000.00	-	0%
001-431.0000.65110	Aquifer Assessment - County	66.00	120.00	120.00	-	0%
001-431.0000.66016	Software Maintenance	2,115.00	2,115.00	2,115.00	-	0%
001-431.0000.67030	Hardware	-	221.00	221.00	-	0%
001-431.0000.67040	Radio Repair/Maintenance	1,713.54	1,900.00	1,900.00	-	0%
001-431.0000.67070	Equipment Rental	2,426.62	2,317.00	2,317.00	-	0%
001-431.0000.67090	Tools	1,032.61	700.00	700.00	-	0%
001-431.0000.67100	Auto Parts	311.09	-	-	-	0%
001-431.0000.68010	Bldg & Grounds Maint & Repair	1,086.74	1,000.00	1,000.00	-	0%
001-431.0000.68080	Snow & Ice Removal	49,532.42	45,000.00	45,000.00	-	0%
001-431.0000.68090	Patching	46,116.43	55,595.00	55,595.00	-	0%
001-431.0000.68100	Striping	20,265.70	23,000.00	23,000.00	-	0%
001-431.0000.68105	Thermalplastic	1,424.58	1,000.00	1,500.00	500.00	50%
001-431.0000.68110	Sealing & Maintenance	507,462.98	400,000.00	400,000.00	-	0%
001-431.0000.68120	Drainage	2,320.83	3,120.00	3,120.00	-	0%
001-431.0000.68130	Street Reconstruction	241,633.36	279,297.11	60,000.00	(219,297.11)	-79%
001-431.0000.68140	Traffic Light Repair	4,881.46	4,690.00	4,690.00	-	0%
001-431.0000.68150	Street Maintenance	10,828.39	4,518.00	4,518.00	-	0%
001-431.0000.81170	Emergency Sign Trailer	4,009.00	-	-	-	0%
001-431.0000.90120	Sidewalk Sweeper/Retrofit	114,090.91	-	-	-	0%
001-431.0000.90150	New Trucks & Plows	60,300.00	-	-	-	0%
001-431.0000.90190	Loader	67,109.00	-	9,000.00	9,000.00	
001-431.0000.90195	Patcher	49,950.00	-	-	-	0%
001-431.0000.91325	Fork Lift	14,900.00	-	-	-	0%
001-431.0000.95110	ADA Compliance	8,850.00	20,000.00	-	(20,000.00)	-100%
001-431.0000.95215	Signal System Upgrade	17,372.19	39,000.00	-	(39,000.00)	-100%
001-431.1308.95215	City Wide Signal Timing Improvements	-	-	49,000.00	49,000.00	
001-431.1309.95215	Mullan Ave/Idaho St Safety Improvmnts	-	-	74,000.00	74,000.00	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-431.1903.69650	Transfer to Reclaimed Water 650	79,920.00	79,920.00	79,920.00	-	0%
001-431.4000.72000	Uniform Expense	2,480.65	2,503.00	2,503.00	-	0%
001-431.4155.71000	Salaries	441,919.92	476,900.14	475,882.40	(1,017.74)	0%
001-431.4155.71030	Employer FICA	33,702.96	36,482.86	36,405.00	(77.86)	0%
001-431.4155.71040	Employer Retirement	42,002.79	47,863.33	47,748.12	(115.21)	0%
001-431.4155.71050	Employer Workman Compensation	19,782.16	27,814.41	27,753.40	(61.01)	0%
001-431.4155.71060	Employer Unemployment Ins	1,616.41	4,769.00	4,758.82	(10.18)	0%
431 - Streets:		\$ 1,997,654.27	\$ 1,705,775.85	\$ 1,559,193.74	\$ (146,582.11)	-9%
432 - Public Works Administration						
001-432.0000.62040	Contracts/Professional	\$ -	\$ 1,500.00	\$ -	\$ (1,500.00)	-100%
001-432.0000.62060	Dues & Membership	40.00	500.00	500.00	-	0%
001-432.0000.63000	Supplies	-	100.00	100.00	-	0%
001-432.0000.63060	Office Supplies	8.58	250.00	250.00	-	0%
001-432.0000.63070	Postage	-	50.00	50.00	-	0%
001-432.0000.64010	Travel & Meetings	325.80	500.00	500.00	-	0%
001-432.0000.64020	Staff Development	880.42	300.00	300.00	-	0%
001-432.0000.64030	Gasoline	896.38	1,100.00	1,100.00	-	0%
001-432.0000.65030	Telephone	163.49	260.00	260.00	-	0%
001-432.0000.66016	Software Maintenance	-	125.00	125.00	-	0%
001-432.0000.66061	Office Machine Maint/Repair	-	150.00	150.00	-	0%
001-432.4155.71000	Salaries	16,469.43	16,212.61	16,211.52	(1.09)	0%
001-432.4155.71030	Employer FICA	1,257.07	1,240.26	1,240.18	(0.08)	0%
001-432.4155.71040	Employer Retirement	1,755.80	1,835.27	1,835.14	(0.13)	0%
001-432.4155.71050	Employer Workman Compensation	490.98	677.69	677.64	(0.05)	0%
001-432.4155.71060	Employer Unemployment Ins	59.89	162.13	162.12	(0.01)	0%
432 - Public Works Administration:		\$ 22,347.84	\$ 24,962.96	\$ 23,461.60	\$ (1,501.36)	-6%
433 - Facility Maintenance						
001-433.0000.63140	Paper Products	\$ 8,160.84	\$ 5,500.00	\$ 5,500.00	\$ -	0%
001-433.0000.63150	Cleaning Supplies	1,252.16	4,500.00	4,500.00	-	0%
001-433.0000.63160	Laundry/Rugs	690.60	2,000.00	1,000.00	(1,000.00)	-50%
001-433.0000.63720	Light Bulbs	2,218.44	2,000.00	2,000.00	-	0%
001-433.0000.63730	Miscellaneous	1,662.27	2,000.00	2,000.00	-	0%
001-433.0000.64020	Staff Development	468.16	-	-	-	0%
001-433.0000.64030	Gasoline	2,224.74	3,000.00	3,000.00	-	0%
001-433.0000.65030	Telephone	1,287.97	600.00	600.00	-	0%
001-433.0000.66190	Small Equipment	1,273.94	1,000.00	3,000.00	2,000.00	200%
001-433.0000.67030	Hardware	230.28	500.00	500.00	-	0%
001-433.0000.67070	Equipment Rental	-	500.00	500.00	-	0%
001-433.0000.68010	Bldg & Grounds Maint & Repair	2,702.32	3,200.00	3,200.00	-	0%
001-433.0000.68015	Window Washing	2,136.00	2,500.00	2,500.00	-	0%
001-433.0000.68030	HVAC Maintenance	2,041.02	1,000.00	1,000.00	-	0%
001-433.0000.68050	Generator Maintenance	-	200.00	-	(200.00)	-100%
001-433.0000.68160	Lumber/Paint	207.98	300.00	300.00	-	0%
001-433.0000.81140	Snow Blower	-	3,000.00	-	(3,000.00)	-100%
001-433.0000.81505	Misc. Equipment	-	-	2,460.00	2,460.00	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-433.0000.90165	Lift Gate	1,920.00	-	-	-	0%
001-433.0000.91315	Scissors Lift	10,500.00	-	-	-	0%
001-433.0000.92015	Fire Suppression System	-	-	13,000.00	13,000.00	
001-433.0000.95110	ADA Compliance	30,295.64	40,000.00	40,000.00	-	0%
001-433.4000.72000	Uniform Expense	424.51	600.00	600.00	-	0%
001-433.4155.71000	Salaries	150,347.19	153,910.02	153,920.00	9.98	0%
001-433.4155.71030	Employer FICA	11,424.52	11,774.12	11,774.88	0.76	0%
001-433.4155.71040	Employer Retirement	16,122.61	17,422.61	17,423.74	1.13	0%
001-433.4155.71050	Employer Workmans Comp	4,243.45	5,896.75	5,896.96	0.21	0%
001-433.4155.71060	Employer Unemployment Insurance	550.72	1,539.10	1,539.20	0.10	0%
433 - Facility Maintenance:		\$ 252,385.36	\$ 262,942.60	\$ 276,214.78	\$ 13,272.18	5%
434 - Fleet Maintenance						
001-434.0000.62133	Subscription	\$ -	\$ 500.00	\$ 500.00	\$ -	0%
001-434.0000.63007	Supplies - Shop	3,336.99	4,000.00	4,000.00	-	0%
001-434.0000.63060	Office Supplies	957.65	1,187.00	1,187.00	-	0%
001-434.0000.63070	Postage	28.20	106.00	106.00	-	0%
001-434.0000.63110	First Aid/Safety	72.30	287.00	287.00	-	0%
001-434.0000.63160	Laundry/Rugs	2,686.16	3,268.00	3,268.00	-	0%
001-434.0000.63540	Welding Supplies	717.30	1,200.00	1,200.00	-	0%
001-434.0000.63690	Vehicle Licensing	391.00	412.00	412.00	-	0%
001-434.0000.64020	Staff Development	954.24	1,000.00	1,000.00	-	0%
001-434.0000.64030	Gasoline	142.20	500.00	500.00	-	0%
001-434.0000.65004	Utilities - PF	-	853.00	-	(853.00)	-100%
001-434.0000.65030	Telephone	420.00	955.00	500.00	(455.00)	-48%
001-434.0000.65113	Hazardous Waste	344.96	750.00	750.00	-	0%
001-434.0000.66016	Software Maintenance	2,115.00	2,115.00	2,115.00	-	0%
001-434.0000.66061	Office Machine Maint/Repair	73.21	852.00	852.00	-	0%
001-434.0000.67020	Equipment	600.23	849.00	849.00	-	0%
001-434.0000.67030	Hardware	35.51	700.00	700.00	-	0%
001-434.0000.67050	Repairs & Rebuilds	58,539.99	46,700.00	50,000.00	3,300.00	7%
001-434.0000.67090	Tools	2,720.27	1,200.00	1,200.00	-	0%
001-434.0000.67110	Tire Chains	1,658.68	2,060.00	2,060.00	-	0%
001-434.0000.67120	Safety Equipment	1,256.33	1,380.00	1,380.00	-	0%
001-434.0000.67150	Batteries	2,347.33	1,441.00	2,000.00	559.00	39%
001-434.0000.67160	Tuneups	9.42	1,545.00	1,545.00	-	0%
001-434.0000.67170	Auto Service	6,497.56	7,500.00	7,500.00	-	0%
001-434.0000.67180	Fabrications	3,763.57	3,863.00	3,863.00	-	0%
001-434.0000.67190	Tires	7,776.38	8,000.00	8,000.00	-	0%
001-434.0000.67200	Sweeper/Snow Plow Supplies	8,398.05	4,547.00	8,000.00	3,453.00	76%
001-434.0000.67210	Tire Repairs	920.77	1,700.00	1,700.00	-	0%
001-434.0000.67220	Body Paint	410.34	2,000.00	2,000.00	-	0%
001-434.0000.67230	Oil	6,610.48	5,479.00	5,479.00	-	0%
001-434.0000.67240	Antifreeze	181.92	909.00	909.00	-	0%
001-434.0000.67250	Lubrication & Cleaner	338.17	500.00	500.00	-	0%
001-434.0000.68010	Bldg & Grounds Maint & Repair	1,716.05	500.00	500.00	-	0%
001-434.0000.80253	Brake Parts Washer	1,749.00	2,000.00	-	(2,000.00)	-100%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-434.0000.80255	Transmission Fluid Exchanger	3,560.00	3,800.00	-	(3,800.00)	-100%
001-434.0000.90010	Vehicle Replacement Exp	165,623.06	110,000.00	110,000.00	-	0%
001-434.0000.91380	Heavy Truck Lift	16,702.32	-	-	-	0%
001-434.0000.91405	Diagnostic Tool	5,549.00	-	-	-	0%
001-434.4000.67130	Mechanic Tool Allowance	-	955.00	955.00	-	0%
001-434.4000.72000	Uniform Expense	342.75	1,061.00	1,061.00	-	0%
001-434.4155.71000	Salaries	149,118.49	150,798.18	150,061.60	(736.58)	0%
001-434.4155.71030	Employer FICA	11,316.70	11,536.06	11,479.71	(56.35)	0%
001-434.4155.71040	Employer Retirement	15,962.44	17,070.35	16,986.97	(83.38)	0%
001-434.4155.71050	Employer Workman Compensation	5,884.44	8,183.07	8,138.99	(44.08)	-1%
001-434.4155.71060	Employer Unemployment Ins	545.63	1,507.98	1,500.62	(7.36)	0%
434 - Fleet Maintenance:		\$ 492,374.09	\$ 415,769.64	\$ 415,045.89	\$ (723.75)	0%
441 - Urban Forestry						
001-441.0000.62040	Contracts/Professional	\$ 12,948.40	\$ 3,500.00	\$ 3,500.00	\$ -	0%
001-441.0000.62060	Dues & Membership	545.00	500.00	500.00	-	0%
001-441.0000.62080	Hiring & Recruiting Costs	630.16	-	-	-	0%
001-441.0000.63060	Office Supplies	31.90	450.00	450.00	-	0%
001-441.0000.63070	Postage	58.69	225.00	225.00	-	0%
001-441.0000.63110	First Aid/Safety	91.39	100.00	100.00	-	0%
001-441.0000.63210	Printing/Brochures	25.00	200.00	200.00	-	0%
001-441.0000.63510	Arbor Day Workshop	453.36	350.00	350.00	-	0%
001-441.0000.63750	Community Canopy Program	497.71	1,000.00	1,000.00	-	0%
001-441.0000.63970	Matching Grant Funds	432.84	1,000.00	1,000.00	-	0%
001-441.0000.64010	Travel & Meetings	40.00	550.00	550.00	-	0%
001-441.0000.64020	Staff Development	344.06	600.00	600.00	-	0%
001-441.0000.64030	Gasoline	1,421.74	1,800.00	1,800.00	-	0%
001-441.0000.64111	Wal-Mart Co-op Education Prog	-	250.00	250.00	-	0%
001-441.0000.65030	Telephone	584.41	785.00	785.00	-	0%
001-441.0000.66011	Arcview License	-	875.00	875.00	-	0%
001-441.0000.66190	Small Equipment	211.70	-	-	-	0%
001-441.0000.67010	Equipment Maintenance	22.27	300.00	300.00	-	0%
001-441.0000.67070	Equipment Rental	699.13	1,000.00	1,000.00	-	0%
001-441.0000.67090	Tools	172.00	325.00	325.00	-	0%
001-441.0000.68190	Tree & Shrub Plantings	2,321.50	2,500.00	2,500.00	-	0%
001-441.0000.68220	Chemicals	146.12	100.00	100.00	-	0%
001-441.0000.68230	Irrigation	704.39	400.00	400.00	-	0%
001-441.4000.72000	Uniform Expense	63.57	175.00	175.00	-	0%
001-441.4155.71000	Salaries	46,787.32	61,129.10	60,722.48	(406.62)	-1%
001-441.4155.71030	Employer FICA	3,587.67	4,676.38	4,645.27	(31.11)	-1%
001-441.4155.71040	Employer Retirement	4,992.67	5,353.14	5,352.74	(0.40)	0%
001-441.4155.71050	Employer Workman Compensation	1,222.26	2,189.60	2,173.80	(15.80)	-1%
001-441.4155.71060	Employer Unemployment Ins	172.44	611.29	607.22	(4.07)	-1%
441 - Urban Forestry:		\$ 79,207.70	\$ 90,944.51	\$ 90,486.51	\$ (458.00)	-1%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals	Budget	Budget	(Under) FY 2014	
		FY 2013	FY 2014	FY 2015	\$	%
442 - Cemetery						
001-442.0000.62000	Advertising & Legal Fees	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0%
001-442.0000.62040	Contracts/Professional	-	-	2,000.00	2,000.00	
001-442.0000.62060	Dues & Membership	790.00	1,092.00	1,092.00	-	0%
001-442.0000.62080	Hiring & Recruiting Costs	99.80	100.00	100.00	-	0%
001-442.0000.63060	Office Supplies	664.71	700.00	1,250.00	550.00	79%
001-442.0000.63070	Postage	131.37	200.00	200.00	-	0%
001-442.0000.63110	First Aid/Safety	136.67	250.00	1,500.00	1,250.00	500%
001-442.0000.63150	Cleaning Supplies	263.64	200.00	200.00	-	0%
001-442.0000.63210	Printing/Postage/Broch/Books	76.98	250.00	250.00	-	0%
001-442.0000.63420	Grave Liners	10,925.00	9,000.00	9,000.00	-	0%
001-442.0000.63760	Headstones	28,796.96	25,000.00	25,000.00	-	0%
001-442.0000.64010	Travel & Meetings	80.00	-	500.00	500.00	
001-442.0000.64020	Staff Development	-	1,650.00	1,650.00	-	0%
001-442.0000.64030	Gasoline	4,658.26	4,000.00	4,000.00	-	0%
001-442.0000.65004	Utilities - PF	9,223.47	11,000.00	11,000.00	-	0%
001-442.0000.65020	Gas & Electric	2,461.17	3,500.00	3,500.00	-	0%
001-442.0000.65030	Telephone	1,052.76	1,200.00	1,200.00	-	0%
001-442.0000.65050	Sanitation	1,156.60	2,000.00	2,000.00	-	0%
001-442.0000.67020	Equipment	1,585.99	1,500.00	2,550.00	1,050.00	70%
001-442.0000.67030	Hardware	803.67	870.00	870.00	-	0%
001-442.0000.67050	Repairs & Rebuilds	1,111.40	1,100.00	1,100.00	-	0%
001-442.0000.67070	Equipment Rental	-	250.00	250.00	-	0%
001-442.0000.67090	Tools	1,761.54	1,092.00	1,500.00	408.00	37%
001-442.0000.67190	Tires	-	-	1,800.00	1,800.00	
001-442.0000.68160	Lumber/Paint	179.39	850.00	850.00	-	0%
001-442.0000.68170	Sand/Dirt/Concrete	997.01	1,500.00	1,500.00	-	0%
001-442.0000.68180	Sod & Turf	1,047.95	2,000.00	2,000.00	-	0%
001-442.0000.68190	Tree & Shrub Plantings	39.00	275.00	275.00	-	0%
001-442.0000.68200	Fertilizer	1,407.50	3,000.00	3,000.00	-	0%
001-442.0000.68220	Chemicals	262.25	500.00	500.00	-	0%
001-442.0000.68230	Irrigation	27.05	1,300.00	1,300.00	-	0%
001-442.0000.84025	Steel Grave Form	-	1,450.00	1,450.00	-	0%
001-442.0000.91200	Mower	-	7,985.00	7,985.00	-	0%
001-442.4000.72000	Uniform Expense	371.00	550.00	550.00	-	0%
001-442.4155.71000	Salaries	88,179.31	95,061.31	95,071.68	10.37	0%
001-442.4155.71030	Employer FICA	6,661.06	7,272.19	7,272.98	0.79	0%
001-442.4155.71040	Employer Retirement	8,756.78	9,482.64	9,483.81	1.17	0%
001-442.4155.71050	Employer Workman Compensation	2,962.56	4,741.35	4,741.84	0.49	0%
001-442.4155.71060	Employer Unemployment Ins	320.00	950.61	950.72	0.11	0%
442 - Cemetery:		\$ 177,290.85	\$ 202,172.10	\$ 209,743.03	\$ 7,570.93	4%
443 - Parks						
001-443.0000.62000	Advertising & Legal Fees	\$ -	\$ 300.00	\$ 300.00	\$ -	0%
001-443.0000.62060	Dues & Membership	606.00	500.00	500.00	-	0%
001-443.0000.62080	Hiring & Recruiting Costs	1,148.89	1,000.00	1,000.00	-	0%
001-443.0000.62180	Other Contracts	8,229.11	4,500.00	5,500.00	1,000.00	22%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-443.0000.63060	Office Supplies	2,291.82	2,000.00	2,000.00	-	0%
001-443.0000.63070	Postage	9.88	200.00	200.00	-	0%
001-443.0000.63080	Program Equip/Supplies	695.78	1,000.00	1,000.00	-	0%
001-443.0000.63110	First Aid/Safety	1,425.91	1,225.00	1,225.00	-	0%
001-443.0000.63150	Cleaning Supplies	9,655.10	8,000.00	8,000.00	-	0%
001-443.0000.63260	Sign / Posts / Maintenance	1,523.39	2,800.00	2,800.00	-	0%
001-443.0000.63290	Ticket Books	26.30	100.00	100.00	-	0%
001-443.0000.63530	Fencing	-	-	5,000.00	5,000.00	
001-443.0000.64010	Travel & Meetings	1,012.57	2,000.00	2,000.00	-	0%
001-443.0000.64020	Staff Development	2,627.20	3,000.00	3,000.00	-	0%
001-443.0000.64030	Gasoline	32,033.58	30,000.00	30,000.00	-	0%
001-443.0000.65004	Utilities - PF	31,145.50	30,000.00	30,000.00	-	0%
001-443.0000.65021	Electric	27,972.62	32,000.00	32,000.00	-	0%
001-443.0000.65030	Telephone	3,272.28	4,500.00	4,500.00	-	0%
001-443.0000.65050	Sanitation	26,733.40	24,000.00	24,000.00	-	0%
001-443.0000.65110	Aquifer Assessment - County	493.76	600.00	600.00	-	0%
001-443.0000.66061	Office Machine Maint/Repair	162.61	525.00	525.00	-	0%
001-443.0000.66190	Small Equipment Repair	4,419.86	8,375.00	8,375.00	-	0%
001-443.0000.67030	Hardware	6,488.48	7,500.00	7,500.00	-	0%
001-443.0000.67040	Radio Repair/Maintenance	1,395.10	500.00	500.00	-	0%
001-443.0000.67050	Repairs & Rebuilds	3,499.92	3,600.00	3,600.00	-	0%
001-443.0000.67070	Equipment Rental	1,631.35	2,500.00	2,500.00	-	0%
001-443.0000.67090	Tools	5,534.06	6,000.00	6,000.00	-	0%
001-443.0000.68011	Grand Pavilion Repair & Maintenance	3,245.07	-	-	-	0%
001-443.0000.68012	Centennial Trail	-	7,500.00	7,500.00	-	0%
001-443.0000.68013	Playground	-	7,600.00	7,600.00	-	0%
001-443.0000.68111	Sealing - Court/Trail	2,099.17	3,200.00	8,200.00	5,000.00	156%
001-443.0000.68160	Lumber/Paint	6,183.45	9,000.00	9,000.00	-	0%
001-443.0000.68170	Sand/Dirt/Concrete	4,238.35	6,000.00	7,750.00	1,750.00	29%
001-443.0000.68180	Sod & Turf	819.10	1,000.00	2,000.00	1,000.00	100%
001-443.0000.68190	Tree & Shrub Plantings	826.90	1,100.00	1,100.00	-	0%
001-443.0000.68200	Fertilizer	14,509.49	15,000.00	15,000.00	-	0%
001-443.0000.68210	Flowers	273.60	250.00	1,750.00	1,500.00	600%
001-443.0000.68215	Goose Control	1,281.14	2,000.00	2,000.00	-	0%
001-443.0000.68220	Chemicals	3,932.86	6,000.00	6,000.00	-	0%
001-443.0000.68230	Irrigation	23,237.87	9,500.00	9,500.00	-	0%
001-443.0000.68240	Field Striping Paint	1,425.98	1,700.00	1,700.00	-	0%
001-443.0000.68250	Plumbing	3,407.29	3,600.00	3,600.00	-	0%
001-443.0000.80030	Software	-	-	1,500.00	1,500.00	
001-443.0000.80100	Playground	10,823.22	-	-	-	0%
001-443.0000.80140	Centennial Trail	7,500.00	-	-	-	0%
001-443.0000.80150	Q'emlin Trails	433.52	1,000.00	1,000.00	-	0%
001-443.0000.81140	Snow Plow	1,614.99	-	-	-	0%
001-443.0000.90050	Vehicles, Motorcycles, & Equipment	-	32,500.00	16,400.00	(16,100.00)	-50%
001-443.0000.91200	Mower	-	14,000.00	-	(14,000.00)	-100%
001-443.0000.93275	Roofing	-	-	10,000.00	10,000.00	
001-443.0000.93280	Irrigation	-	7,500.00	7,500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals	Budget	Budget	(Under) FY 2014	
		FY 2013	FY 2014	FY 2015	\$	%
001-443.0000.95110	ADA Compliance	1,360.76	-	-	-	0%
001-443.1658.62330	Avista Lease M & O	9,106.87	50,000.00	50,000.00	-	0%
001-443.1667.63009	Community Garden	-	2,000.00	2,000.00	-	0%
001-443.4000.72000	Uniform Expense	2,738.10	2,700.00	2,700.00	-	0%
001-443.4155.71000	Salaries	435,214.12	512,602.55	462,129.66	(50,472.89)	-10%
001-443.4155.71030	Employer FICA	33,140.02	39,214.10	35,352.92	(3,861.18)	-10%
001-443.4155.71040	Employer Retirement	33,093.30	42,925.35	37,211.82	(5,713.53)	-13%
001-443.4155.71050	Employer Workman Compensation	10,989.78	17,818.91	15,963.04	(1,855.87)	-10%
001-443.4155.71060	Employer Unemployment Ins	1,585.51	5,126.03	4,621.30	(504.73)	-10%
443 - Parks:		\$ 787,114.93	\$ 977,561.94	\$ 911,803.74	\$ (65,758.20)	-7%
444 - Parks - Construction						
001-444.0000.65002	Utilities - 3rd Street	\$ 537.96	\$ -	\$ -	\$ -	0%
001-444.0000.80155	Fencing	-	4,000.00	-	(4,000.00)	-100%
001-444.0000.93065	Roof - Park Shop	-	34,850.00	-	(34,850.00)	-100%
001-444.0000.94200	Ticket System - Q'emlin Riverside Park	-	15,000.00	-	(15,000.00)	-100%
001-444.1658.94120	Falls Park Signage	3,038.06	-	-	-	0%
001-444.1658.94200	Avista Projects - Q'emlin Trails	13,612.65	-	-	-	0%
001-444.1658.94252	Avista Project - Falls Park	9,000.00	-	-	-	0%
001-444.1665.93180	Anselmo House Repairs	1,527.00	-	-	-	0%
001-444.1665.94210	Centennial Trail Extension	683.44	-	-	-	0%
001-444.1667.94260	Community Garden Shed	17,352.22	-	-	-	0%
444 - Parks - Construction:		\$ 45,751.33	\$ 53,850.00	\$ -	\$ (53,850.00)	-100%
445 - Recreation						
001-445.0000.62000	Advertising & Legal Fees	\$ 1,450.40	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-445.0000.62040	Contracts/Professional	12,330.78	21,113.00	21,113.00	-	0%
001-445.0000.62050	Credit Card Expense	90.00	3,000.00	3,000.00	-	0%
001-445.0000.62060	Dues & Membership	964.00	1,200.00	1,200.00	-	0%
001-445.0000.62080	Hiring & Recruiting Costs	182.80	700.00	700.00	-	0%
001-445.0000.62133	Subscription	74.90	150.00	150.00	-	0%
001-445.0000.62140	Janitorial Services	-	258.00	258.00	-	0%
001-445.0000.62170	Music Use License Fees	1,306.00	1,500.00	1,500.00	-	0%
001-445.0000.63000	Supplies	245.55	900.00	900.00	-	0%
001-445.0000.63060	Office Supplies	1,740.28	2,000.00	3,300.00	1,300.00	65%
001-445.0000.63070	Postage	10,671.61	11,000.00	11,000.00	-	0%
001-445.0000.63080	Program Equip/Supplies	30,411.53	37,500.00	37,500.00	-	0%
001-445.0000.63110	First Aid/Safety	21.24	500.00	500.00	-	0%
001-445.0000.63120	Awards/Certificates	2,968.86	4,582.00	4,582.00	-	0%
001-445.0000.63210	Printing/Postage/Broch/Books	13,109.26	13,650.00	13,650.00	-	0%
001-445.0000.63360	Scholarships	-	500.00	500.00	-	0%
001-445.0000.63430	T-Shirts	14,537.28	17,098.00	17,098.00	-	0%
001-445.0000.63590	Community Services & Support	3,605.00	3,605.00	3,605.00	-	0%
001-445.0000.64010	Travel & Meetings	5,363.45	3,250.00	3,250.00	-	0%
001-445.0000.64020	Staff Development	3,047.50	3,100.00	3,100.00	-	0%
001-445.0000.64030	Gasoline	2,753.40	3,700.00	3,700.00	-	0%
001-445.0000.64060	Car Allowance Stipend	2,400.00	3,000.00	3,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals	Budget	Budget	(Under) FY 2014	
		FY 2013	FY 2014	FY 2015	\$	%
001-445.0000.64090	Coach Training	-	750.00	750.00	-	0%
001-445.0000.65004	Utilities - PF	3,665.35	2,500.00	2,500.00	-	0%
001-445.0000.65021	Electric & Gas	1,719.30	3,060.00	3,060.00	-	0%
001-445.0000.65030	Telephone	2,493.01	4,662.00	4,662.00	-	0%
001-445.0000.65050	Sanitation	789.52	1,700.00	1,700.00	-	0%
001-445.0000.66042	Computer Printer Supplies	-	200.00	200.00	-	0%
001-445.0000.66050	Copier Maintenance & Supplies	1,811.87	3,000.00	3,000.00	-	0%
001-445.0000.66061	Office Machine Maint/Repair	-	250.00	250.00	-	0%
001-445.0000.66110	Furniture Replace & Repair	-	500.00	500.00	-	0%
001-445.0000.66130	Fax Machine Supplies	-	150.00	150.00	-	0%
001-445.0000.66190	Small Equipment	890.00	1,500.00	1,500.00	-	0%
001-445.0000.67030	Hardware	349.03	330.00	330.00	-	0%
001-445.0000.67090	Tools	-	125.00	125.00	-	0%
001-445.0000.68160	Lumber/Paint	-	500.00	500.00	-	0%
001-445.0000.80030	Software Upgrades	170.00	-	-	-	0%
001-445.0000.80135	Refinish Gym Floors	-	-	2,500.00	2,500.00	
001-445.0000.92050	Copier	-	-	10,195.00	10,195.00	
001-445.1445.62190	On-line Registration System	35,695.50	30,000.00	30,000.00	-	0%
001-445.1903.69023	Transfer to Fund 023	5,353.00	-	-	-	0%
001-445.4000.72000	Uniform Expense	213.90	979.00	979.00	-	0%
001-445.4155.71000	Salaries	510,195.26	549,941.93	545,494.92	(4,447.01)	-1%
001-445.4155.71030	Employer FICA	38,811.30	42,070.56	41,730.36	(340.20)	-1%
001-445.4155.71040	Employer Retirement	34,355.72	37,711.69	37,208.29	(503.40)	-1%
001-445.4155.71050	Employer Workman Compensation	4,621.34	8,445.58	8,434.46	(11.12)	0%
001-445.4155.71060	Employer Unemployment Ins	1,852.35	5,499.42	5,454.95	(44.47)	-1%
445 - Recreation:		\$ 750,260.29	\$ 827,181.18	\$ 835,829.98	\$ 8,648.80	1%
451 - Planning & Zoning						
001-451.0000.62000	Advertising & Legal Fees	\$ 262.58	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-451.0000.62011	P & Z Attorney Fees	1,162.50	3,000.00	2,000.00	(1,000.00)	-33%
001-451.0000.62040	Contracts/Professional	-	1,500.00	13,500.00	12,000.00	800%
001-451.0000.62092	Professional	1,548.00	1,000.00	1,000.00	-	0%
001-451.0000.62133	Subscription	612.95	300.00	300.00	-	0%
001-451.0000.63000	Supplies	253.26	500.00	500.00	-	0%
001-451.0000.63060	Office Supplies	1,560.72	1,400.00	1,400.00	-	0%
001-451.0000.63070	Postage	1,685.46	2,000.00	2,000.00	-	0%
001-451.0000.63210	Printing/Postage/Broch/Books	527.34	400.00	400.00	-	0%
001-451.0000.64010	Travel & Meetings	5,184.39	4,000.00	4,000.00	-	0%
001-451.0000.64030	Gasoline	82.10	200.00	200.00	-	0%
001-451.0000.65030	Telephone	1,284.45	1,500.00	1,500.00	-	0%
001-451.0000.66010	Computer Software	1,819.13	1,819.00	1,819.00	-	0%
001-451.0000.66050	Copier Maintenance & Supplies	131.82	250.00	250.00	-	0%
001-451.0000.66061	Office Machine Maint/Repair	782.48	1,100.00	1,100.00	-	0%
001-451.0000.66190	Small Equipment	-	1,000.00	-	(1,000.00)	-100%
001-451.1901.66140	Copier Lease Payment	808.83	1,300.00	1,300.00	-	0%
001-451.4155.71000	Salaries	167,001.15	144,676.27	144,684.80	8.53	0%
001-451.4155.71030	Employer FICA	12,669.30	11,067.73	11,068.39	0.66	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-451.4155.71040	Employer Retirement	17,818.78	16,377.35	16,378.32	0.97	0%
001-451.4155.71050	Employer Workman Compensation	318.18	361.69	361.71	0.02	0%
001-451.4155.71060	Employer Unemployment Ins	607.81	1,446.76	1,446.85	0.09	0%
451 - Planning & Zoning:		\$ 216,121.23	\$ 196,198.80	\$ 206,209.07	\$ 10,010.27	5%
452 - Building Inspector						
001-452.0000.62000	Advertising & Legal Fees	\$ -	\$ 100.00	\$ 100.00	\$ -	0%
001-452.0000.62060	Dues & Membership	760.00	600.00	600.00	-	0%
001-452.0000.62133	Subscription	-	100.00	100.00	-	0%
001-452.0000.63000	Supplies	64.63	1,000.00	1,000.00	-	0%
001-452.0000.63060	Office Supplies	441.69	1,200.00	500.00	(700.00)	-58%
001-452.0000.63070	Postage	27.95	50.00	50.00	-	0%
001-452.0000.63210	Printing/Postage/Broch/Books	57.45	500.00	500.00	-	0%
001-452.0000.64010	Travel & Meetings	63.99	2,500.00	2,500.00	-	0%
001-452.0000.64020	Staff Development	304.00	2,500.00	2,500.00	-	0%
001-452.0000.64030	Gasoline	1,526.38	2,000.00	2,000.00	-	0%
001-452.0000.65030	Telephone	1,625.09	3,000.00	2,000.00	(1,000.00)	-33%
001-452.0000.66050	Copier Maintenance & Supplies	914.24	1,000.00	1,000.00	-	0%
001-452.0000.80080	Code Book Purchase	2,869.73	3,200.00	3,200.00	-	0%
001-452.1901.66140	Copier Lease Payment	808.83	1,500.00	1,000.00	(500.00)	-33%
001-452.4155.71000	Salaries	143,293.15	145,940.29	144,622.40	(1,317.89)	-1%
001-452.4155.71030	Employer FICA	10,869.07	11,164.43	11,063.61	(100.82)	-1%
001-452.4155.71040	Employer Retirement	14,862.85	16,520.44	16,371.26	(149.18)	-1%
001-452.4155.71050	Employer Workman Compensation	1,352.96	1,853.44	1,836.70	(16.74)	-1%
001-452.4155.71060	Employer Unemployment Ins	522.53	1,459.40	1,446.22	(13.18)	-1%
452 - Building Inspector:		\$ 180,364.54	\$ 196,188.00	\$ 192,390.19	\$ (3,797.81)	-2%
453 - Engineering						
001-453.0000.62000	Advertising & Legal Fees	\$ -	\$ 200.00	\$ 200.00	\$ -	0%
001-453.0000.62050	Credit Card Expense	90.00	-	-	-	0%
001-453.0000.62060	Dues & Membership	784.00	1,000.00	1,000.00	-	0%
001-453.0000.62133	Subscription	-	200.00	200.00	-	0%
001-453.0000.63000	Supplies	373.29	500.00	500.00	-	0%
001-453.0000.63060	Office Supplies	1,137.10	1,000.00	1,000.00	-	0%
001-453.0000.63070	Postage	127.58	300.00	300.00	-	0%
001-453.0000.63530	Field Supplies	468.24	600.00	600.00	-	0%
001-453.0000.63610	Computer Drafting Supplies	1,531.21	1,560.00	1,560.00	-	0%
001-453.0000.64010	Travel & Meetings	1,947.47	750.00	1,750.00	1,000.00	133%
001-453.0000.64020	Staff Development	2,636.53	3,500.00	3,500.00	-	0%
001-453.0000.64030	Gasoline	1,019.01	1,500.00	1,500.00	-	0%
001-453.0000.65030	Telephone	2,903.86	4,350.00	3,000.00	(1,350.00)	-31%
001-453.0000.66014	Software Licensing	1,500.00	1,500.00	1,500.00	-	0%
001-453.0000.66061	Office Machine Maint/Repair	-	500.00	100.00	(400.00)	-80%
001-453.0000.66190	Small Equipment	56.27	1,400.00	100.00	(1,300.00)	-93%
001-453.0000.80430	GPS Camera	1,156.57	1,500.00	-	(1,500.00)	-100%
001-453.1901.66050	Copier Maintenance & Supplies	861.32	2,025.00	1,000.00	(1,025.00)	-51%
001-453.1901.66140	Copier Lease Payment	808.94	1,000.00	1,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-453.4155.71000	Salaries	313,382.23	321,917.02	321,900.80	(16.22)	0%
001-453.4155.71030	Employer FICA	23,819.02	24,626.65	24,625.41	(1.24)	0%
001-453.4155.71040	Employer Retirement	33,561.70	36,441.01	36,439.17	(1.84)	0%
001-453.4155.71050	Employer Workman Compensation	2,662.57	3,657.20	3,657.03	(0.17)	0%
001-453.4155.71060	Employer Unemployment Ins	1,146.04	3,219.17	3,219.01	(0.16)	0%
453 - Engineering:		\$ 391,972.95	\$ 413,246.05	\$ 408,651.42	\$ (4,594.63)	-1%
481 - Capital Improvements/Contracts						
001-481.0000.65110	Aquifer Assessment - County	\$ 24.00	\$ 24.00	\$ 24.00	\$ -	0%
001-481.0000.68390	Capital Facility Operating Cost	60,796.77	100,000.00	100,000.00	-	0%
001-481.0000.68395	PD Capital Facility Maintenance Costs	-	-	14,750.00	14,750.00	
001-481.0000.95010	Facility Capital	20,454.42	50,441.40	25,000.00	(25,441.40)	-50%
001-481.1903.69011	Capital Facility Reserve Transfer	1,415,000.04	207,731.00	207,731.00	-	0%
001-481.1920.69905	Anticipated Capital	-	295,558.60	200,000.00	(95,558.60)	-32%
001-481.1920.69920	Contingency Account	-	39,195.42	237,439.84	198,244.42	506%
001-481.1920.89000	Facility Replacement	-	135,000.00	350,000.00	215,000.00	159%
001-481.1920.89200	Vehicle Replacement	-	-	91,727.65	91,727.65	
481 - Capital Improvements/Contracts:		\$ 1,496,275.23	\$ 827,950.42	\$ 1,226,672.49	\$ 398,722.07	48%
482 - Personnel Pool						
001-482.1903.69003	Employer Insurance	\$ 2,114,829.12	\$ 2,352,311.97	\$ 2,352,311.97	\$ -	0%
001-482.4155.71040	Employer Retirement	-	15,000.00	-	(15,000.00)	-100%
001-482.4155.71110	Persi 401K Contribution	33,683.33	74,200.00	16,800.00	(57,400.00)	-77%
001-482.4155.71140	Personal Time Off	10,578.40	7,500.00	7,500.00	-	0%
001-482.4155.71150	Executive Education/Development	9,419.77	8,000.00	8,000.00	-	0%
001-482.4155.71240	Wage Enhancement - G/F	-	48,635.56	310,400.00	261,764.44	538%
001-482.4155.71260	Wage Enhancement - Scale Adj	-	-	78,000.00	78,000.00	
482 - Personnel Pool:		\$ 2,168,510.62	\$ 2,505,647.53	\$ 2,773,011.97	\$ 267,364.44	11%
001 - GENERAL FUND Total:		\$ 18,582,314.92	\$ 16,110,204.98	\$ 16,397,243.46	\$ 287,038.48	2%
002 - COMPREHENSIVE LIABILITY						
410 - General Government Services						
002-410.0000.62280	Insurance Deductible	\$ 65,856.80	\$ 12,792.71	\$ 18,864.43	\$ 6,071.72	47%
002-410.0000.62290	Liability Insurance	208,180.94	215,000.00	215,000.00	-	0%
410 - General Government Services:		\$ 274,037.74	\$ 227,792.71	\$ 233,864.43	\$ 6,071.72	3%
002 - COMPREHENSIVE LIABILITY Total:		\$ 274,037.74	\$ 227,792.71	\$ 233,864.43	\$ 6,071.72	3%
003 - PERSONNEL BENEFIT POOL						
482 - Personnel Pool						
003-482.0000.62040	Contracts/Professional	\$ 24,425.50	\$ 25,000.00	\$ 60,000.00	\$ 35,000.00	140%
003-482.0000.62131	Compensation Studies	-	1,000.00	1,000.00	-	0%
003-482.0000.62160	Contracts - Cobra Admin	166.00	2,000.00	2,000.00	-	0%
003-482.0000.64080	City Wide Development	6,933.40	10,000.00	10,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
003-482.0000.73010	Benefits Development	1,615.66	10,000.00	10,000.00	-	0%
003-482.0000.73020	City Employee Events	2,567.99	11,000.00	11,000.00	-	0%
003-482.0000.73030	Cobra Subsidy	-	5,000.00	-	(5,000.00)	-100%
003-482.4000.73000	Wellness Program	28,696.97	36,611.97	40,000.00	3,388.03	9%
003-482.4155.71000	Salaries	-	7,254.00	13,151.42	5,897.42	81%
003-482.4155.71030	Employer FICA	-	554.93	1,006.08	451.15	81%
003-482.4155.71040	Employer Retirement	-	821.15	1,488.74	667.59	81%
003-482.4155.71050	Employer Workman Compensation	-	18.14	32.88	14.74	81%
003-482.4155.71060	Employer Unemployment Insurance	-	72.53	131.51	58.98	81%
003-482.4155.71070	Employer Insurance	(232,927.72)	(220,000.00)	(250,000.00)	(30,000.00)	14%
003-482.4155.71170	Employer Medical Expense	1,393,693.34	1,478,350.00	1,626,185.00	147,835.00	10%
003-482.4155.71190	Employer Dental Expense	177,554.37	231,800.00	254,980.00	23,180.00	10%
003-482.4155.71200	Employer Paid Life Insurance	12,510.14	18,700.00	18,700.00	-	0%
003-482.4155.71210	Employer Flexible Benefit Exp	50,820.75	291,500.00	291,500.00	-	0%
003-482.4155.71220	Employer HRA Expense	475,740.45	557,600.00	522,600.00	(35,000.00)	-6%
003-482.4155.71230	Medical Admin. Fee	9,542.75	10,000.00	10,000.00	-	0%
482 - Personnel Pool:		\$ 1,951,339.60	\$ 2,477,282.72	\$ 2,623,775.63	\$ 146,492.91	6%
003 - PERSONNEL BENEFIT POOL Total:		\$ 1,951,339.60	\$ 2,477,282.72	\$ 2,623,775.63	\$ 146,492.91	6%
004 - STREET LIGHTS						
465 - Street Lights						
004-465.0000.65102	Street Lights - Avista	\$ 339,024.55	\$ 356,000.00	\$ 356,000.00	\$ -	0%
004-465.0000.65103	Street Lights - KEC	99,074.76	110,100.00	110,100.00	-	0%
004-465.1903.69001	Transfer to General Fund	11,000.04	-	-	-	0%
004-465.1920.69810	Bad Debt Expense	524.15	-	-	-	0%
465 - Street Lights:		\$ 449,623.50	\$ 466,100.00	\$ 466,100.00	\$ -	0%
004 - STREET LIGHTS Total:		\$ 449,623.50	\$ 466,100.00	\$ 466,100.00	\$ -	0%
007 - DRUG SEIZURE PROGRAM						
425 - Drug Seizure Program						
007-425.0000.63080	Leashes & Laces	\$ 6,976.14	\$ -	\$ -	\$ -	0%
007-425.0000.67020	Equipment	1,926.33	37,489.35	25,000.00	(12,489.35)	-33%
007-425.0000.67120	K-9 Supplies	4,200.22	35,000.00	35,000.00	-	0%
007-425.0000.90010	New Vehicles / Equip	24,800.00	-	-	-	0%
007-425.1142.64020	K-9 Training	3,058.80	-	-	-	0%
007-425.1142.67020	K-9 Equipment	577.28	-	-	-	0%
425 - Drug Seizure Program:		\$ 41,538.77	\$ 72,489.35	\$ 60,000.00	\$ (12,489.35)	-17%
007 - DRUG SEIZURE PROGRAM Total:		\$ 41,538.77	\$ 72,489.35	\$ 60,000.00	\$ (12,489.35)	-17%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
008 - 911 SUPPORT						
426 - 911 Support						
008-426.0000.64070	Communications Training	\$ 7,136.75	\$ 4,000.00	\$ 4,000.00	\$ -	0%
008-426.0000.64121	EMD Training	510.00	500.00	500.00	-	0%
008-426.0000.65031	Telephone charges 911 & frame	3,124.46	12,000.00	12,000.00	-	0%
008-426.0000.66012	Commercial Wireless Exp	12,580.41	11,000.00	11,000.00	-	0%
008-426.0000.66040	Computer Equipment	71.98	5,000.00	5,000.00	-	0%
008-426.0000.66170	911 Support Costs	2,197.00	2,000.00	2,000.00	-	0%
008-426.0000.67020	Equipment	73.50	2,500.00	2,500.00	-	0%
008-426.0000.67040	Radio Repair/Maintenance	7,392.54	3,500.00	3,500.00	-	0%
008-426.0000.67260	911 Recorder maintenance	-	20,199.18	1,800.00	(18,399.18)	-91%
008-426.0000.67270	Repeater Maintenance & Rep	3,674.80	2,000.00	2,000.00	-	0%
008-426.0000.67280	Wireless Maintenance	3,457.40	8,000.00	8,000.00	-	0%
008-426.0000.67290	Spillman Maintenance	24,822.00	28,500.00	28,500.00	-	0%
008-426.0000.67295	Net Motion Support	6,726.57	7,000.00	7,000.00	-	0%
008-426.0000.67300	Communication Site Maintenanc	142.21	1,500.00	1,500.00	-	0%
008-426.0000.80240	Misc Mobile Equipment	45,401.45	-	-	-	0%
008-426.0000.91100	Wireless Equip Upgrades/Enhancemts	23,810.00	8,262.58	-	(8,262.58)	-100%
008-426.0000.91390	700 Mhz Radios for Cars	-	75,000.00	-	(75,000.00)	-100%
008-426.0000.91550	Replacement 911 Recorder	-	48,612.00	69,011.18	20,399.18	42%
008-426.0000.91570	911 Radio Console Equipment	-	-	100,000.00	100,000.00	
008-426.0000.91580	Communications Site Const.	13,948.37	371,990.93	-	(371,990.93)	-100%
008-426.0000.91585	Spillman	119,945.25	50,000.00	50,000.00	-	0%
008-426.0000.92075	Data 911 Computers	-	29,000.00	16,981.36	(12,018.64)	-41%
008-426.0000.92080	CAD Mapping	15,300.00	-	-	-	0%
008-426.0000.92090	Telephone Upgrade	-	378,444.28	-	(378,444.28)	-100%
008-426.1901.69830	Debt Service	11,366.00	70,936.00	70,936.00	-	0%
008-426.4155.71000	Salaries	30,126.86	38,172.29	38,173.26	0.97	0%
008-426.4155.71030	Employer FICA	2,256.93	2,920.18	2,920.25	0.07	0%
008-426.4155.71040	Employer Retirement	3,235.82	4,321.10	4,321.21	0.11	0%
008-426.4155.71050	Employer Workman Compensation	53.87	1,104.72	1,104.75	0.03	0%
008-426.4155.71060	Employer Unemployment Ins	110.50	381.72	381.73	0.01	0%
008-426.4155.71070	Employer Insurance	7,118.10	6,762.50	7,542.80	780.30	12%
008-426.4155.71080	Payroll Reimbursement	-	2,000.00	-	(2,000.00)	-100%
426 - 911 Support:		\$ 344,582.77	\$ 1,195,607.48	\$ 450,672.54	\$ (744,934.94)	-62%
008 - 911 SUPPORT Total:		\$ 344,582.77	\$ 1,195,607.48	\$ 450,672.54	\$ (744,934.94)	-62%
011 - FACILITY BUILDING RESERVE						
491 - Facility Building Reserve						
011-491.1801.62040	Maintenance/Repair Facilities	\$ 1,652.22	\$ -	\$ -	\$ -	0%
011-491.1901.69830	Debt Service	398,929.99	207,731.00	207,731.00	-	0%
491 - Facility Building Reserve:		\$ 400,582.21	\$ 207,731.00	\$ 207,731.00	\$ -	0%
011 - FACILITY BUILDING RESERVE Total:		\$ 400,582.21	\$ 207,731.00	\$ 207,731.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014		
					\$	%	
017 - ANNEXATION FEES							
410 - General Government Services							
017-410.0000.62040	Strategic/City Budget Planning	\$ -	\$ 50,000.00	\$ -	\$ (50,000.00)	-100%	
017-410.0000.80290	Traffic Study	-	25,000.00	30,000.00	5,000.00	20%	
017-410.0000.80330	Strategic Planning	-	-	70,000.00	70,000.00		
410 - General Government Services:		\$ -	\$ 75,000.00	\$ 100,000.00	\$ 25,000.00	33%	
017 - ANNEXATION FEES Total:							
		\$ -	\$ 75,000.00	\$ 100,000.00	\$ 25,000.00	33%	
023 - SPECIAL EVENTS							
446 - Special Events							
023-446.1601.62001	Marketing	\$ 2,319.44	\$ 3,500.00	\$ 3,500.00	\$ -	0%	
023-446.1601.62040	Contracts/Professional	9,298.00	12,810.00	12,810.00	-	0%	
023-446.1601.62300	Security & Parking	300.00	800.00	800.00	-	0%	
023-446.1601.63000	Supplies	1,829.09	2,000.00	2,000.00	-	0%	
023-446.1601.63640	Banners & Signs	2,081.57	500.00	500.00	-	0%	
023-446.1601.65050	Sanitation	1,830.00	900.00	900.00	-	0%	
023-446.1602.62095	Promotions	-	750.00	750.00	-	0%	
023-446.1602.63000	Supplies	743.68	1,430.00	1,430.00	-	0%	
023-446.1602.63070	Postage	-	350.00	350.00	-	0%	
023-446.1602.63120	Awards/Certificates	-	650.00	650.00	-	0%	
023-446.1602.63430	T-Shirts	899.81	3,000.00	3,000.00	-	0%	
023-446.1602.63620	Concession Supplies	-	75.00	75.00	-	0%	
023-446.1602.63650	Application	-	58.00	58.00	-	0%	
023-446.1602.63660	Youth	-	1,425.00	1,425.00	-	0%	
023-446.1602.67070	Equipment Rental	1,206.57	500.00	500.00	-	0%	
023-446.1603.63000	Supplies	2,091.36	400.00	400.00	-	0%	
023-446.1605.62002	Marketing - Summer Concerts	-	750.00	750.00	-	0%	
023-446.1605.62040	Entrtnmnt Contracts - Summer Concerts	-	3,000.00	3,000.00	-	0%	
023-446.1605.63002	Supplies - Summer Concerts	-	500.00	500.00	-	0%	
023-446.1664.63000	Harvest Festival Supplies	-	6,250.00	6,250.00	-	0%	
446 - Special Events:		\$ 22,599.52	\$ 39,648.00	\$ 39,648.00	\$ -	0%	
023 - SPECIAL EVENTS Total:							
		\$ 22,599.52	\$ 39,648.00	\$ 39,648.00	\$ -	0%	
029 - CEMETERY CAPITAL IMPROVEMENT							
442 - Cemetery							
029-442.0000.80090	Cemetery Improvements	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	0%	
029-442.1920.69900	Fund Balance Rebudget	-	77,000.00	37,000.00	(40,000.00)	-52%	
442 - Cemetery:		\$ -	\$ 77,000.00	\$ 77,000.00	\$ -	0%	
029 - CEMETERY CAPITAL IMPROVEMENT Total:							
		\$ -	\$ 77,000.00	\$ 77,000.00	\$ -	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
035 - PUBLIC SAFETY IMPACT FEES						
420 - Public Safety Impact Fees						
035-420.0000.80300	Impact Fee Study	\$ -	\$ -	\$ 10,570.00	\$ 10,570.00	
035-420.0000.93080	Animal Control Facility	-	3,400.00	3,400.00	-	0%
035-420.1903.69001	Transfer to General Fund	75,000.00	-	-	-	0%
035-420.1903.69008	Transfer to Fund 008	23,300.04	34,460.70	34,460.70	-	0%
035-420.1920.69900	Fund Balance Rebudget	-	62,639.30	52,069.30	(10,570.00)	-17%
420 - Public Safety Impact Fees:		\$ 98,300.04	\$ 100,500.00	\$ 100,500.00	\$ -	0%
035 - PUBLIC SAFETY IMPACT FEES Total:						
		\$ 98,300.04	\$ 100,500.00	\$ 100,500.00	\$ -	0%
037 - STREETS IMPACT FEES						
431 - Streets						
037-431.0000.80300	Impact Fee Study	\$ -	\$ -	\$ 10,570.00	\$ 10,570.00	
037-431.0000.95135	Seltice Congestion 7th Ave Design	5,891.00	-	-	-	0%
037-431.0000.95140	ID Widening	437,345.24	-	-	-	0%
037-431.0000.95160	Poleline/Idaho Round-A-bout	179,133.39	-	-	-	0%
037-431.1304.95040	15th/16th Re-alignment and Signal	527,650.17	-	-	-	0%
037-431.1306.95040	Spencer St., 2nd - 3rd	19,993.80	-	-	-	0%
037-431.1310.95040	7th Ave Modernization Improvements	-	-	400,000.00	400,000.00	
037-431.1352.95190	Seltice/Mullan Congestion Std	168,166.20	-	-	-	0%
037-431.1920.69900	Fund Balance Rebudget	-	1,790,000.00	1,379,430.00	(410,570.00)	-23%
431 - Streets:		\$ 1,338,179.80	\$ 1,790,000.00	\$ 1,790,000.00	\$ -	0%
037 - STREETS IMPACT FEES Total:						
		\$ 1,338,179.80	\$ 1,790,000.00	\$ 1,790,000.00	\$ -	0%
038 - PARKS IMPACT FEES						
443 - Parks						
038-443.0000.68345	Lease - Boys & Girls Club	\$ 125,000.00	\$ -	\$ -	\$ -	0%
038-443.0000.80160	Beck Park	-	35,000.00	35,000.00	-	0%
038-443.0000.80200	Black Bay	-	75,000.00	75,000.00	-	0%
038-443.0000.80300	Impact Fee Study	-	-	10,570.00	10,570.00	
038-443.0000.93155	P & R Master Plan	5,130.00	-	-	-	0%
038-443.0000.94100	Corbin Park	2,411.10	-	-	-	0%
038-443.0000.94160	Meadows	34,539.97	35,000.00	35,000.00	-	0%
038-443.0000.94165	Sports Complex (Phase 1)	-	250,000.00	250,000.00	-	0%
038-443.0000.94166	Sports Complex (Design)	-	60,000.00	60,000.00	-	0%
038-443.0000.94167	Pickleball (Sportsman)	16,744.53	-	-	-	0%
038-443.0000.94220	Skate Park	-	225,000.00	225,000.00	-	0%
038-443.0000.94258	Corbin Ditch	9,750.10	10,000.00	10,000.00	-	0%
038-443.1920.69900	Fund Balance Rebudget	-	170,000.00	159,430.00	(10,570.00)	-6%
443 - Parks:		\$ 193,575.70	\$ 860,000.00	\$ 860,000.00	\$ -	0%
038 - PARKS IMPACT FEES Total:						
		\$ 193,575.70	\$ 860,000.00	\$ 860,000.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014		
					\$	%	
039 - STREETS CAPITAL PROJECTS							
492 - Streets Capital Projects							
	039-492.1307.95500 ICDBG - UF - Eng, Design, Admin Exp	\$ 3,535.00	\$ -	\$ -	\$ -	0%	
	039-492.1808.95500 Highway 41 Trail Project/URA	3,750.00	-	800,000.00	800,000.00		
	492 - Streets Capital Projects:	\$ 7,285.00	\$ -	\$ 800,000.00	\$ 800,000.00		
	039 - STREETS CAPITAL PROJECTS Total:	\$ 7,285.00	\$ -	\$ 800,000.00	\$ 800,000.00		
402 - LID 99-1							
475 - LID 99-1							
	402-475.0000.69780 Administrative Expense	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ -	0%	
	402-475.1902.69760 Bond Principal	15,000.00	20,000.00	20,000.00	-	0%	
	402-475.1902.69770 Interest Expense	7,080.00	6,360.00	5,370.00	(990.00)	-16%	
	475 - LID 99-1:	\$ 23,430.00	\$ 27,710.00	\$ 26,720.00	\$ (990.00)	-4%	
	402 - LID 99-1 Total:	\$ 23,430.00	\$ 27,710.00	\$ 26,720.00	\$ (990.00)	-4%	
410 - LID 2004							
476 - LID 2004							
	410-476.0000.69780 Administrative Expense	\$ 16,250.00	\$ 16,250.00	\$ 16,250.00	\$ -	0%	
	410-476.1902.69760 Bond Principal	55,000.00	55,000.00	60,000.00	5,000.00	9%	
	410-476.1902.69770 Interest Expense	79,920.00	77,417.50	74,888.00	(2,529.50)	-3%	
	410-476.1920.69900 Fund Balance Rebudget	-	32,232.50	29,762.00	(2,470.50)	-8%	
	476 - LID 2004:	\$ 151,170.00	\$ 180,900.00	\$ 180,900.00	\$ -	0%	
	410 - LID 2004 Total:	\$ 151,170.00	\$ 180,900.00	\$ 180,900.00	\$ -	0%	
450 - LID GUARANTEE							
497 - Transfer Out							
	450-497.1903.69450 Transfer to LID Guarantee Fund	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	0%	
	497 - Transfer Out:	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	0%	
	450 - LID GUARANTEE Total:	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	0%	
650 - RECLAIMED WATER OPERATING							
463 - Wastewater Operating							
	650-463.0000.62000 Advertising & Legal Fees	\$ 641.98	\$ 350.00	\$ 350.00	\$ -	0%	
	650-463.0000.62010 Attorney Fees	175,698.50	50,000.00	50,000.00	-	0%	
	650-463.0000.62040 Contracts/Professional	39,618.04	20,000.00	20,000.00	-	0%	
	650-463.0000.62060 Dues & Membership	2,200.20	2,000.00	2,000.00	-	0%	
	650-463.0000.62080 Hiring & Recruiting Costs	572.63	-	-	-	0%	
	650-463.0000.62092 SCADA System Evaluation - Prof	2,926.00	-	-	-	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
650-463.0000.62140	Janitorial Services	1,876.60	1,000.00	1,000.00	-	0%
650-463.0000.62150	Biosolids Disposal	331,121.36	390,000.00	390,000.00	-	0%
650-463.0000.62180	Other Contracts	-	10,000.00	10,000.00	-	0%
650-463.0000.62320	Locate Service	4,196.18	-	-	-	0%
650-463.0000.63006	Supplies - Lift Station	11,793.21	-	-	-	0%
650-463.0000.63008	Supplies - Caustic	56,089.80	65,000.00	65,000.00	-	0%
650-463.0000.63060	Office Supplies	2,856.85	3,000.00	3,000.00	-	0%
650-463.0000.63070	Postage	225.29	400.00	400.00	-	0%
650-463.0000.63110	First Aid/Safety	1,901.54	400.00	400.00	-	0%
650-463.0000.63330	Supplies - Collection	16,793.57	-	-	-	0%
650-463.0000.63400	STP Lab	40,310.15	35,000.00	35,000.00	-	0%
650-463.0000.63410	SRSP Fees	-	8,000.00	8,000.00	-	0%
650-463.0000.63480	Polymer	24,792.00	20,000.00	20,000.00	-	0%
650-463.0000.63560	IPT Lab Supplies	-	1,000.00	1,000.00	-	0%
650-463.0000.63871	IPT Contract Analysis	3,974.00	10,000.00	10,000.00	-	0%
650-463.0000.64010	Travel & Meetings	3,239.71	3,000.00	3,000.00	-	0%
650-463.0000.64020	Staff Development	5,506.35	2,300.00	2,300.00	-	0%
650-463.0000.65004	Utilities - PF	4,872.23	-	-	-	0%
650-463.0000.65005	Pickup Fuel	16,355.33	3,000.00	3,000.00	-	0%
650-463.0000.65010	Avista - Gas	15,980.61	18,000.00	18,000.00	-	0%
650-463.0000.65021	Electric	234,803.42	260,000.00	260,000.00	-	0%
650-463.0000.65023	Electric - KEC	10,921.58	-	-	-	0%
650-463.0000.65024	Electric Avista - Lift Statio	44,736.54	-	-	-	0%
650-463.0000.65030	Telephone	6,254.44	1,400.00	1,400.00	-	0%
650-463.0000.65050	Sanitation	2,090.40	2,000.00	2,000.00	-	0%
650-463.0000.65080	Water	2,588.91	5,000.00	5,000.00	-	0%
650-463.0000.65081	Irrigation Accounts	87,549.89	2,000.00	2,000.00	-	0%
650-463.0000.65110	Aquifer Assessment - County	237.00	250.00	250.00	-	0%
650-463.0000.66012	Computer Software Maint. Supp	2,548.25	2,000.00	2,000.00	-	0%
650-463.0000.66110	Furniture Replace & Repair	-	500.00	500.00	-	0%
650-463.0000.66190	Small Equipment	442.17	250.00	250.00	-	0%
650-463.0000.67090	Tools	2,158.04	500.00	500.00	-	0%
650-463.0000.67170	Auto Service	3,874.63	600.00	600.00	-	0%
650-463.0000.67180	Fabrications	340.97	-	-	-	0%
650-463.0000.67221	Generator Fuel	2,474.15	1,000.00	1,000.00	-	0%
650-463.0000.68010	Bldg & Grounds Maint & Repair	4,251.56	3,800.00	3,800.00	-	0%
650-463.0000.68020	Replacement Fund	13,934.29	1,830,905.11	2,719,631.69	888,726.58	49%
650-463.0000.68021	L/S Maintenance & Repairs	30,130.97	-	-	-	0%
650-463.0000.68022	STP Lab	-	13,000.00	13,000.00	-	0%
650-463.0000.68025	Plant Maintenance & Repairs	43,730.76	60,000.00	60,000.00	-	0%
650-463.0000.68360	NPDES Permit Monitoring	13,753.00	155,475.00	155,475.00	-	0%
650-463.0000.68380	Swale Maintenance	7.31	-	-	-	0%
650-463.0000.68820	Chlorine	-	1,000.00	1,000.00	-	0%
650-463.0000.69780	Administrative Expense	1,000.00	-	-	-	0%
650-463.0000.80010	Computer	515.75	3,000.00	3,000.00	-	0%
650-463.0000.80030	Software Upgrades	-	50,000.00	50,000.00	-	0%
650-463.0000.80240	Misc Equipment	67.00	1,000.00	1,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
650-463.0000.83290	Landscaping	508.64	2,000.00	2,000.00	-	0%
650-463.0000.91525	Hypochlorite System	-	50,000.00	50,000.00	-	0%
650-463.0000.91535	Clarifier Brush System	-	40,000.00	40,000.00	-	0%
650-463.1902.69760	Bond Principal	-	636,950.00	651,950.00	15,000.00	2%
650-463.1902.69770	Interest Expense	213,558.30	189,565.00	162,875.00	(26,690.00)	-14%
650-463.1903.69001	Transfer to General Fund	526,596.00	499,674.00	526,917.86	27,243.86	5%
650-463.1903.69002	Transfer to Comp Liability	47,268.00	45,305.67	50,157.87	4,852.20	11%
650-463.1920.69800	Depreciation Expense	1,412,994.73	-	-	-	0%
650-463.1920.69810	Bad Debt Expense	5,071.70	1,500.00	1,500.00	-	0%
650-463.1950.89200	Replacement Fund	13,250.55	3,675.27	3,675.27	-	0%
650-463.4000.72000	Uniform Expense	536.49	1,700.00	1,700.00	-	0%
650-463.4155.71000	Salaries	536,912.78	641,035.96	623,964.14	(17,071.82)	-3%
650-463.4155.71030	Employer FICA	41,403.77	49,039.25	47,733.26	(1,305.99)	-3%
650-463.4155.71040	Employer Retirement	56,550.28	71,554.83	69,572.07	(1,982.76)	-3%
650-463.4155.71050	Employer Workman Compensation	13,497.43	20,712.55	20,110.74	(601.81)	-3%
650-463.4155.71060	Employer Unemployment Ins	1,983.51	6,410.36	6,239.64	(170.72)	-3%
650-463.4155.71070	Employer Insurance	144,761.69	171,340.00	171,275.00	(65.00)	0%
650-463.6530.62080	Hiring & Recruiting Costs	548.95	-	-	-	0%
650-463.6530.63060	Office Supplies	8.49	-	-	-	0%
650-463.6530.63070	Postage	33.12	-	-	-	0%
650-463.6530.63110	First Aid/Safety	145.59	-	-	-	0%
650-463.6530.64010	Travel & Meetings	310.72	-	-	-	0%
650-463.6530.64020	Staff Development	191.50	-	-	-	0%
650-463.6530.64030	Gasoline	1,922.22	-	-	-	0%
650-463.6530.64050	Educational Materials	67.41	-	-	-	0%
650-463.6530.65081	Irrigation Accounts	1,801.41	-	-	-	0%
650-463.6530.66190	Small Equipment	1,428.33	-	-	-	0%
650-463.6530.68010	Bldg & Grounds Maint & Repair	1,129.89	-	-	-	0%
650-463.6530.68220	Chemicals	2,230.64	-	-	-	0%
650-463.6530.68225	Water Testing	2,330.00	-	-	-	0%
650-463.6530.68380	Swale Maintenance	8,210.34	-	-	-	0%
463 - Wastewater Operating:		\$ 4,307,205.64	\$ 5,466,593.00	\$ 6,354,527.54	\$ 887,934.54	16%
466 - Wastewater - Collections						
650-466.0000.62320	Locate Service	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	0%
650-466.0000.63006	Supplies - Lift Station	-	17,000.00	17,000.00	-	0%
650-466.0000.63070	Postage	-	130.00	130.00	-	0%
650-466.0000.63110	First Aid/Safety	-	130.00	130.00	-	0%
650-466.0000.63330	Supplies - Collection	-	15,000.00	15,000.00	-	0%
650-466.0000.64010	Travel & Meetings	-	1,000.00	1,000.00	-	0%
650-466.0000.64020	Staff Development	-	700.00	700.00	-	0%
650-466.0000.65004	Utilities - PF	-	1,000.00	1,000.00	-	0%
650-466.0000.65005	Pickup Fuel	-	11,000.00	11,000.00	-	0%
650-466.0000.65023	Electric - KEC	-	15,000.00	15,000.00	-	0%
650-466.0000.65024	Electric Avista - Lift Statio	-	80,000.00	80,000.00	-	0%
650-466.0000.65030	Telephone	-	6,000.00	6,000.00	-	0%
650-466.0000.65080	Water	-	500.00	500.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
650-466.0000.65081	Irrigation Accounts	-	1,000.00	1,000.00	-	0%
650-466.0000.65110	Aquifer Assessment - County	-	200.00	200.00	-	0%
650-466.0000.66190	Small Equipment	-	250.00	250.00	-	0%
650-466.0000.67090	Tools	-	500.00	500.00	-	0%
650-466.0000.67170	Auto Service	-	2,500.00	2,500.00	-	0%
650-466.0000.67180	Fabrications	-	500.00	500.00	-	0%
650-466.0000.67221	Generator Fuel	-	4,500.00	4,500.00	-	0%
650-466.0000.68010	Bldg & Grounds Maint & Repair	-	1,200.00	1,200.00	-	0%
650-466.0000.68021	L/S Maintenance & Repairs	-	30,000.00	30,000.00	-	0%
650-466.0000.68360	NPDES Permit Monitoring	-	20,000.00	20,000.00	-	0%
650-466.0000.83290	Landscaping	-	1,000.00	1,000.00	-	0%
650-466.0000.90040	Truck Replacement	-	100,000.00	100,000.00	-	0%
650-466.3117.95520	3rd Ave Lift Station Improvements	-	1,398,150.00	1,398,150.00	-	0%
466 - Wastewater - Collections:		\$ -	\$ 1,711,260.00	\$ 1,711,260.00	\$ -	0%
468 - Wastewater - Surface Water						
650-468.0000.62040	Contracts/Professional	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	0%
650-468.0000.62060	Dues & Membership	-	500.00	500.00	-	0%
650-468.0000.63060	Office Supplies	-	50.00	50.00	-	0%
650-468.0000.63070	Postage	-	100.00	100.00	-	0%
650-468.0000.63110	First Aid/Safety	-	50.00	50.00	-	0%
650-468.0000.64020	Staff Development	-	500.00	500.00	-	0%
650-468.0000.65005	Pickup Fuel	-	4,000.00	4,000.00	-	0%
650-468.0000.65081	Irrigation Accounts	-	70,000.00	70,000.00	-	0%
650-468.0000.65110	Aquifer Assessment - County	-	200.00	200.00	-	0%
650-468.0000.66061	Office Machine Maint/Repair	-	100.00	100.00	-	0%
650-468.0000.66190	Small Equipment	-	500.00	500.00	-	0%
650-468.0000.68220	Chemicals	-	5,000.00	5,000.00	-	0%
650-468.0000.68225	Water Testing	-	13,000.00	13,000.00	-	0%
650-468.0000.68380	Swale Maintenance	-	10,000.00	10,000.00	-	0%
650-468.0000.80030	Software Upgrades	-	500.00	500.00	-	0%
650-468.0000.91310	Sod Cutter	-	3,500.00	3,500.00	-	0%
468 - Wastewater - Surface Water:		\$ -	\$ 123,000.00	\$ 123,000.00	\$ -	0%
650 - RECLAIMED WATER OPERATING Total:		\$ 4,307,205.64	\$ 7,300,853.00	\$ 8,188,787.54	\$ 887,934.54	12%
651 - RECLAIMED WATER CAPITAL - WWTP						
463 - Wastewater Operating						
651-463.0000.93160	Pilot Filtration Plants	\$ -	\$ 2,000,000.00	\$ 1,950,140.00	\$ (49,860.00)	-2%
651-463.1902.69760	Bond Principal	-	46,395.00	-	(46,395.00)	-100%
651-463.1902.69770	Interest Expense	-	5,312.00	-	(5,312.00)	-100%
651-463.6502.93165	Fall line improvement - Lundy Blvd	-	-	120,000.00	120,000.00	
651-463.6503.93165	Idaline lift station	-	-	720,000.00	720,000.00	
463 - Wastewater Operating:		\$ -	\$ 2,051,707.00	\$ 2,790,140.00	\$ 738,433.00	36%
651 - RECLAIMED WATER CAPITAL - WWTP Total:		\$ -	\$ 2,051,707.00	\$ 2,790,140.00	\$ 738,433.00	36%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014		
					\$	%	
652 - RECLAIMED WATER CAPITAL - COLLECTOR							
463 - Wastewater Operating							
	652-463.3117.95520	3rd Ave Lift Station Improvements	\$ -	\$ 752,850.00	\$ 752,850.00	\$ -	0%
	652-463.3208.95500	Rate Study	-	15,000.00	15,000.00	-	0%
	463 - Wastewater Operating:		\$ -	\$ 767,850.00	\$ 767,850.00	\$ -	0%
	652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:		\$ -	\$ 767,850.00	\$ 767,850.00	\$ -	0%
700 - SANITATION							
461 - Sanitation							
	700-461.0000.62041	Recycling Costs	\$ 2,984.49	\$ 5,000.00	\$ 5,000.00	\$ -	0%
	700-461.0000.62042	Sanitation Contract	1,755,356.48	1,970,152.00	1,970,152.00	-	0%
	700-461.0000.64020	Development	-	4,000.00	4,000.00	-	0%
	700-461.0000.65030	Telephone	-	1,000.00	1,000.00	-	0%
	700-461.0000.65114	City Clean Up Efforts	-	10,500.00	10,500.00	-	0%
	700-461.1903.69001	Transfer to General Fund	233,964.00	237,458.00	250,489.43	13,031.43	5%
	700-461.1903.69002	Transfer to Comp Liability	4,068.00	4,970.00	5,066.90	96.90	2%
	700-461.1920.69810	Bad Debt Expense	1,572.54	3,000.00	3,000.00	-	0%
	461 - Sanitation:		\$ 1,997,945.51	\$ 2,236,080.00	\$ 2,249,208.33	\$ 13,128.33	1%
	700 - SANITATION Total:		\$ 1,997,945.51	\$ 2,236,080.00	\$ 2,249,208.33	\$ 13,128.33	1%
750 - WATER OPERATING							
462 - Water Operating							
	750-462.0000.62000	Advertising & Legal Fees	\$ -	\$ 350.00	\$ 350.00	\$ -	0%
	750-462.0000.62010	Attorney Fees	-	2,000.00	2,000.00	-	0%
	750-462.0000.62040	Contracts/Professional	55,460.63	25,000.00	25,000.00	-	0%
	750-462.0000.62060	Dues & Membership	1,606.00	2,000.00	2,000.00	-	0%
	750-462.0000.62140	Janitorial Services	889.70	1,000.00	1,000.00	-	0%
	750-462.0000.62320	Locate Service	4,196.22	4,000.00	4,000.00	-	0%
	750-462.0000.62350	State Water Assessment	18,736.00	30,000.00	30,000.00	-	0%
	750-462.0000.62410	Water Conservation Education	1,140.00	1,000.00	1,000.00	-	0%
	750-462.0000.63060	Office Supplies	4,009.58	2,400.00	2,400.00	-	0%
	750-462.0000.63070	Postage	1,584.11	500.00	500.00	-	0%
	750-462.0000.63110	First Aid/Safety	4.25	300.00	300.00	-	0%
	750-462.0000.63280	Maintenance Supplies	41,885.12	45,000.00	45,000.00	-	0%
	750-462.0000.63550	Service Supplies	19,680.18	25,000.00	25,000.00	-	0%
	750-462.0000.64010	Travel & Meetings	7.00	1,000.00	1,000.00	-	0%
	750-462.0000.64020	Staff Development	934.94	2,000.00	2,000.00	-	0%
	750-462.0000.64030	Gasoline	14,924.13	15,750.00	15,750.00	-	0%
	750-462.0000.64050	Instruction Materials/Videos	-	1,000.00	1,000.00	-	0%
	750-462.0000.65004	Utilities - PF	2,562.60	1,500.00	1,500.00	-	0%
	750-462.0000.65010	Avista - Gas	5.15	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
750-462.0000.65022	Electric - Avista	168,578.76	300,000.00	300,000.00	-	0%
750-462.0000.65030	Telephone	12,156.29	11,000.00	11,000.00	-	0%
750-462.0000.65050	Sanitation	224.24	200.00	200.00	-	0%
750-462.0000.65082	Water (EGID)	162.00	500.00	500.00	-	0%
750-462.0000.65090	Electric - Kootenai	78,274.20	60,000.00	60,000.00	-	0%
750-462.0000.65110	Aquifer Assessment - County	66.00	100.00	100.00	-	0%
750-462.0000.66012	Computer Software Maint. Supp	4,930.54	7,000.00	7,000.00	-	0%
750-462.0000.66050	Copier Maintenance & Supplies	1,336.00	900.00	900.00	-	0%
750-462.0000.66110	Furniture Replace & Repair	-	1,000.00	1,000.00	-	0%
750-462.0000.66111	Maintenance - Machines	-	500.00	500.00	-	0%
750-462.0000.66190	Small Equipment	-	1,000.00	1,000.00	-	0%
750-462.0000.67040	Radio Repair/Maintenance	-	1,000.00	1,000.00	-	0%
750-462.0000.67070	Equipment Rental	511.88	500.00	500.00	-	0%
750-462.0000.67090	Tools	908.71	1,000.00	1,000.00	-	0%
750-462.0000.67170	Auto Service	373.51	2,000.00	2,000.00	-	0%
750-462.0000.68010	Bldg & Grounds Maint & Repair	3,548.68	3,000.00	3,000.00	-	0%
750-462.0000.68025	Wells	53,741.22	5,000.00	5,000.00	-	0%
750-462.0000.68230	Irrigation	-	500.00	500.00	-	0%
750-462.0000.68360	Water Testing	6,997.10	31,600.00	31,600.00	-	0%
750-462.0000.80010	Computer	666.74	2,000.00	2,000.00	-	0%
750-462.0000.80090	Hydrant Locks	-	1,000.00	1,000.00	-	0%
750-462.0000.83290	Irrigation / Landscape Well	311.10	-	-	-	0%
750-462.0000.90100	Replace Backhoe	-	10,000.00	10,000.00	-	0%
750-462.0000.91280	Radio Read Meter Update	-	100,000.00	100,000.00	-	0%
750-462.0000.92010	Remote Camera System	-	20,000.00	20,000.00	-	0%
750-462.1902.69760	Bond Principal	-	155,000.00	160,000.00	5,000.00	3%
750-462.1902.69770	Interest Expense	63,029.96	62,500.00	58,950.00	(3,550.00)	-6%
750-462.1902.69830	Debt Service	-	5,000.00	5,000.00	-	0%
750-462.1903.69001	Transfer to General Fund	439,260.00	399,554.00	421,700.82	22,146.82	6%
750-462.1903.69002	Transfer to Comp Liability	21,012.00	15,467.04	16,589.66	1,122.62	7%
750-462.1920.69800	Depreciation Expense	540,073.04	-	-	-	0%
750-462.1920.69810	Bad Debt Expense	(2,812.20)	1,500.00	1,500.00	-	0%
750-462.1950.89200	Replacement Fund	-	455,780.46	418,873.52	(36,906.94)	-8%
750-462.3206.95520	Replace Water Main Constr Costs	-	11,500.00	71,500.00	60,000.00	522%
750-462.4000.72000	Uniform Expense	541.59	900.00	900.00	-	0%
750-462.4155.71000	Salaries	337,479.76	346,454.62	346,454.62	-	0%
750-462.4155.71030	Employer FICA	25,524.75	26,503.78	26,503.78	-	0%
750-462.4155.71040	Employer Retirement	35,632.25	39,218.66	39,218.66	-	0%
750-462.4155.71050	Employer Workman Compensation	9,157.95	14,081.89	14,081.89	-	0%
750-462.4155.71060	Employer Unemployment Ins	1,216.83	3,464.55	3,464.55	-	0%
750-462.4155.71070	Employer Insurance	81,228.79	86,775.00	86,775.00	-	0%
462 - Water Operating:		\$ 2,051,757.30	\$ 2,343,300.00	\$ 2,391,112.50	\$ 47,812.50	2%
750 - WATER OPERATING Total:		\$ 2,051,757.30	\$ 2,343,300.00	\$ 2,391,112.50	\$ 47,812.50	2%

City of Post Falls, Idaho
 Budgeted Expenditures
 Fiscal Year 2015

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
753 - WATER CAPITAL						
462 - Water Operating						
753-462.3202.95500	WaterMain Upgrade Engrng & Design	\$ -	\$ 175,000.00	\$ 115,000.00	\$ (60,000.00)	-34%
753-462.3207.80280	Engineering - W PF Standpipe	-	125,000.00	125,000.00	-	0%
753-462.3210.95520	7th Ave Modernization Improvements	-	-	60,000.00	60,000.00	
462 - Water Operating:		\$ -	\$ 300,000.00	\$ 300,000.00	\$ -	0%
753 - WATER CAPITAL Total:		\$ -	\$ 300,000.00	\$ 300,000.00	\$ -	0%
Post Falls Budgeted Expenditures Total		\$ 32,235,618.02	\$ 38,907,906.24	\$ 41,101,403.43	\$ 2,193,497.19	6%

Glossary

Terminology

Accrual Basis: Basis of accounting that records revenues in the period in which they are earned and become measurable; expenses are recorded in the period incurred, if measurable.

Actual: When used on schedules in this document, total amount spent as recorded and audited.

ADA (Americans with Disabilities Act): Federal act which requires that all City facilities be constructed and remodeled to accommodate persons with disabilities.

Ad Valorem Tax: A tax computed from assessed valuation of land and improvements.

Adoption: Formal action by the City Council which permits the City to incur obligations and to make expenditures of resources.

Appropriation: An authorization made by the City Council to incur obligations and to make expenditures of resources.

Assess: To value property for the purpose of taxation.

Assessed Valuation: Value that is established for real or personal property by the County Assessor and the State for use as a basis for levying property taxes.

Authorized Positions: Employee positions which are authorized in the adopted budget to be filled during the year.

Balanced Budget: An annual budget in which revenue anticipated is equal to budgeted expenditures.

Bond: A long-term promise to repay a specified amount (the face amount of the bond) on a particular date (the maturity date). The most common types of bonds are general obligation revenue bonds. Bonds are primarily used to finance capital projects.

Budget: A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal service levels approved by the City Council.

Budget Adjustments: A procedure utilized by the City to revise a line item budget appropriation without changing the program total.

Budget Amendment: A formal procedure for increasing budget appropriations. This procedure, which is established by State statute, requires publication and public hearing before approval by the City Council.

Budget Basis: Modified accrual basis. Expenditures are recognized when commitment is made; revenue is recognized when received.

Budget Calendar: The schedule of key dates or milestones which the City follows in preparation, adoption, and administration of the budget.

Budget Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Document: The instrument used by the City Treasurer, as the City Budget Officer to present a comprehensive financial program to the City Council and the public.

CAFR (Comprehensive Annual Financial Report): A set of government financial statements comprising the financial report of the City that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

Capital Expenditure/ Outlay: An expenditure which results in the acquisition of, or addition to, fixed assets and has an anticipated useful life of more than one year.

Cash Management: Management of cash necessary to pay for government services with investment of temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

CIP (Construction in Progress): Capitalized costs related to a tangible asset that is not yet substantially ready to be placed into service.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Limit: Maximum debt permitted by state statute. Idaho Code 50-1019 states that general obligation debt should not exceed 2 percent of total assessed property value.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Deficit: Amount by which expenditure exceeds revenue.

Department: A major administrative division of the City which includes overall management responsibility for program services or a group of related operations within a functional area.

Depreciation: An allowance made for the consumption of the value of an asset due to the passage of time, wear, or market conditions.

Disbursement: Payment for goods and services in cash or by check.

Elected Officials: Mayor and City Council

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund: Funds a governmental operation which receives revenue through service on a business basis.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained, or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure it reserves funds to be expended.

Fixed Asset: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment

Foregone: The incremental value of tax revenue available to but not levied by the City in prior years. Foregone is available to be levied in subsequent tax years.

Full Time Equivalent Position (FTE): A format of counting positions where a position scheduled for a 40 - hour work week (2080 hours annually) is equivalent to one FTE. A part-time position converted to the decimal equivalent of a fulltime position based on 2080 hours per year. For example, a part-time position working 20 hours per week would be equivalent to .5 of a full-time position.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds. Designated Fund Balance is appropriated for encumbrances and/or use in the future. Undesignated Fund Balance is the amount which has no claims against it and is available for use.

FY (Fiscal Year): The City of Post Falls operates on a fiscal year of October 1st through September 30th.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund finances most of the basic operating services.

G.A.A.P. (Generally Accepted Accounting Principles): Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).

GASB (Government Accounting Standards Board): The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

Governmental Funds: Funds that are used to account for most typical government functions. The acquisition, use, and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in a proprietary fund), are accounted for through these funds. The City's governmental funds include the General Fund, Special Revenue Funds, and Capital Projects Funds.

Grant: A contribution by government or other organization to support a particular function.

ICRMP (Idaho Counties Risk Management Program): ICRMP was formed in 1985 by several Idaho Counties at a time when private insurance markets were no longer available to local governments. The member-owned local government risk pool is now the primary source of property and casualty loss protection for Idaho local governments including counties, cities, and special purpose districts.

Infrastructure: City owned buildings, parks and park structures, streets, street lights, and sewer and water systems.

Intergovernmental Revenue: Revenue received from another government for a specified purpose. (i. e. federal, state or other governmental agencies)

Internal Service Fund: Fund type used to report activity that provides goods or services to other funds, departments or agencies of the primary government on a cost-reimbursement basis.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of City activities (noun) Total amount of taxes, special assessments or service charges imposed by a government

Line Item Budget: A budget that lists each expending category (salary, supplies, services, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Funds: Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds.

Modified Accrual Basis: Basis of accounting that recognizes revenues in the period in which they become available and measurable. Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. Revenues are considered measurable when they are reasonably estimable. Expenditures are generally recognized when the liability is incurred, if measurable.

N/A: This is an abbreviation for "information not available" and "information not applicable."

New Growth: The portion of estimated market value increase attributed to new construction or development, may also refer to revenue dollars generated by new construction and development.

Objective: Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, travel and fuel.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of a program.

Personnel Budget: The portion of the budget that pertains to personnel. The personnel budget contains appropriations for such expenditures as wages, benefits and employer tax obligations.

Program: A group of related activities performed by an organizational unit for the purpose of accomplishing a service for which the City is responsible.

Property Tax: Property taxes levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Fund: Fund used to account for the City's ongoing organizations and activities that are similar to businesses found in the private sector. This fund is considered self-supporting in that the services rendered by it are generally financed through user charges.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Risk Management: An organized attempt to protect the City's assets against accidental loss.

Special Revenue Funds: Are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Surplus: Amount of revenue which exceeds expenditure.

Tax Rate: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

User Fees: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

125 Plan: A cafeteria plan is a type of employee benefit plan offered in the United States pursuant to Section 125 of the Internal Revenue Code. Its name comes from the earliest such plans that allowed employees to choose between different types of benefits, similar to a cafeteria.

Acronyms and Abbreviations

CAFR: Comprehensive Annual Financial Report

CDA: The City of Coeur d'Alene

COPS (Grants): Community Oriented Policing Services

DEQ: Department of Environmental Quality

ECO: Emergency Communications Officer

EPA: Environmental Protection Agency

FT: Full Time

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems

HR: Human Resources

IC: Idaho Code

IS: Information Systems

PERSI: Public Employee Retirement System of Idaho

POST: Peace Officer Standards and Training's

PT: Part Time

Appendix

CITY OF POST FALLS
ORDINANCE NO. 1267

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2014, APPROPRIATING THE SUM OF \$41,101,404 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF POST FALLS FOR SAID FISCAL YEAR, AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATIONS ARE MADE.

BE IT ORDAINED by the Mayor and City Council of the City of Post Falls, Kootenai County, Idaho.

Section 1. That the sum of \$41,101,404 is, and the same hereby is appropriated to defray the necessary expenses and liabilities of the City of Post Falls, Kootenai County, Idaho for the fiscal year beginning October 1, 2014. Appropriations are made at the fund level with additional detail shown for illustrative purposes only.

Section 2. The objects and purposes for which such appropriations is made, and the amount of each object and purpose is as follows:

<u>PROPOSED EXPENDITURES/EXPENSES</u>	<u>TOTAL</u>
GENERAL FUND:	
ADMINISTRATION	
FINANCE	
CITY CLERK	
LEGAL SERVICES	
COMMUNITY DEVELOPMENT	
SAFETY	
PUBLIC WORKS	
PARKS & RECREATION	
LIBRARY DEPARTMENT	
CAPITAL IMPROVEMENTS/CONTRACTS	
PERSONNEL	
PERSONNEL POOL	
ANNEXATION FEE ACCOUNT	
TOTAL GENERAL FUND EXPENDITURES	\$19,121,020
SPECIAL REVENUE FUNDS:	
COMPREHENSIVE LIABILITY INSURANCE	
STREET LIGHTS	
911 SUPPORT	
DRUG SEIZURE	
SPECIAL EVENTS	

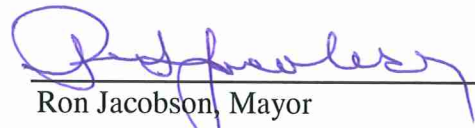
CEMETERY CAPITAL IMPROVEMENT	
TOTAL SPECIAL REVENUE FUND EXPENDITURES	1,327,285
CAPITAL PROJECTS FUNDS:	
FACILITY RESERVE ACCOUNT	
CAPITAL IMPROVEMENTS	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES.....	3,758,231
DEBT SERVICE FUNDS:	
LID DEBT SERVICE	
TOTAL DEBT SERVICE FUND EXPENDITURES.....	207,770
ENTERPRISE FUNDS:	
SEWER	
SANITATION	
WATER	
TOTAL ENTERPRISE FUND EXPENSES.....	16,687,098
TOTAL ALL FUND EXPENDITURES/EXPENSES.....	\$41,101,404

Section 3. That a general tax levy to yield \$8,973,609 on all taxable property within the City of Post Falls be levied in an amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2014.

Section 4. All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

Section 5. This ordinance shall take effect and be in full force upon its passage, approval and publication according to law.

PASSED under suspension of the rules upon which a roll call vote was taken and duly enacted an ordinance of the City of Post Falls, Kootenai County, Idaho at a convened meeting of the City of Post Falls City Council held on the 2nd day of September 2014.


 Ron Jacobson, Mayor

ATTEST:


 Shannon Howard, City Clerk

