

CITY OF POSTFALLS

BUDGET FY 2015 / 2016



About Post Falls

Post Falls is an outdoor enthusiasts' paradise. Four distinct seasons, spring, summer, fall, and winter, and moderate climate with temperatures ranging in the 90s midsummer and low teens during the winter offers residents year-round recreational opportunities.



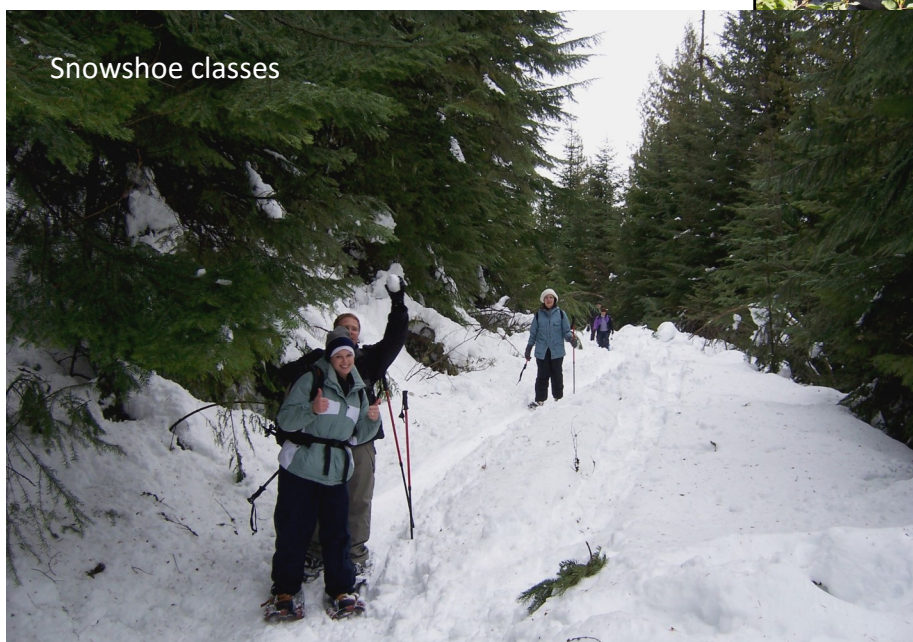
The Falls in Spring



Kyaking on the Spokane River



Rock Climbing at Q'emiln Park



Snowshoe classes

Located in the heart of North Idaho, Post Falls is the gateway to pristine natural beauty, yet only minutes away from big city opportunities.

Annual average sunshine ranges from about 30 percent in winter, with July and August bringing average sunny days over 80 percent of the time. Annual average relative humidity is 46%; average amount of precipitation is 29 inches, with an total

Cover Photo: Entryway Water Feature

Post Falls at a Glance

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 long-awaited Greensferry Overpass was completed this fall, connecting businesses on the north and south side of Post Falls. This is reflected in an increasing number of retail, health care and manufacturing businesses locating in the City.



Mayor Jacobson at Greensferry Dedication



Greensferry Overpass Construction

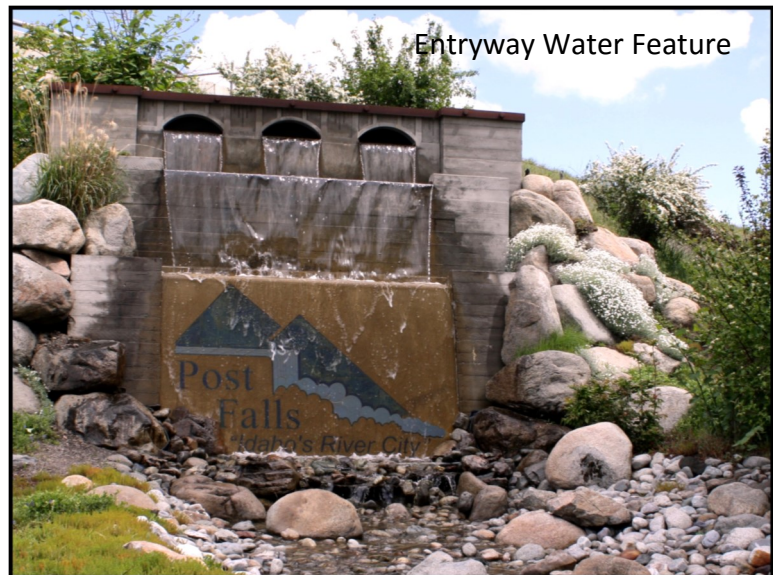


Greensferry Overpass Dedication



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.

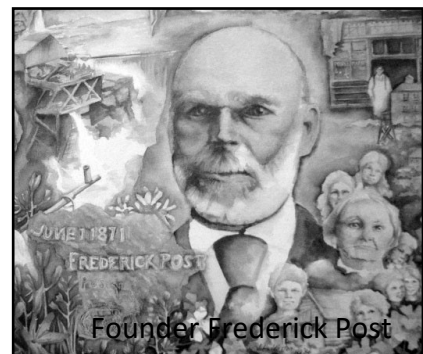


Entryway Water Feature



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.



Founder Frederick Post



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Post Falls

Idaho

For the Fiscal Year Beginning

October 1, 2014

Executive Director



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November 19, 2015

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 2015-2016 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 Fall's government to control costs while meeting the changing needs of the community we strive to serve.

Budget Priorities

In December 2011, the City of Post Falls launched a strategic planning process that took a community-focused approach to identifying priorities. The City felt it essential to identify the top priorities of the community and be strategic with how resources (financial and human) should be allocated over the next five years recognizing the current economic conditions. The *We Value Post Falls Strategic Plan 2013-2017* was completed in December 2012, followed by a public review period and public hearing in January 2013 and presented for adoption by the City Council in February. The "We Value" component of the plan's name is to recognize the community's values. The Strategic Plan, covering a five-year period (2013-2017), identifies goals and objectives that are in line with the community's priorities. The plan also includes implementation strategies and departmental projects that will help the City reach the stated goals and objectives.

The Strategic Plan establishes a vision for the future, provides clear direction for reaching the goals, and establishes priorities and measurable targets that can be tracked. For the City, the strategic planning process helped to answer the following questions:

- "How do we know where we are going?"
- "How do we get there?"
- "How do we know when we have arrived?"

The Strategic Plan will help the City of Post Falls make important decisions about projects and budgeting through 2017. Adopted plans such as capital improvement plans (CIPs), master plans, and the Comprehensive Plan were reviewed as part of the strategic planning process. Many projects identified within the City's CIPs and master plans have been included in the Strategic Plan as implementation strategies and departmental projects. Further information regarding the Strategic Plan will be presented throughout this budget document, the plan in its entirety can be viewed on the City's website at <http://www.postfallsidaho.org/StrategicPlan/strategicintro.html>.

City Council has reaffirmed the priorities of the Strategic Plan to help guide department heads, managers and staff in establishing a Fiscal Year 2016 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 \$225,788) 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 2016 budget includes \$9,304,925 in property tax revenues to be levied, which is \$2,209,422 under the legally-available tax limit. The legally-available limit for property taxes in Post Falls is \$11,514,347 which consists of the following elements:

- F Y 2014-2015 property tax levy (\$9,088,235)
- Tax dollars generated by new development (\$225,788)
- Tax dollars generated by annexation values (\$3,854)
- Property Tax Replacements (\$-121,474)
- Three percent (3%) tax increase (\$272,647)
- Foregone tax authority (\$2,045,297)

Property Tax Implications

The levy rate needed to fund the Fiscal Year 2016 budget is .005509664 per \$1 of taxable value; the levy rate for FY 2015 was .00574916. Post Falls’ portion of an average property tax bill for a property with a taxable value of \$100,000 in FY 2015 was about \$575. The FY 2016 Adopted Budget will result in a tax bill of about \$551 for the City portion. The housing market is beginning to show signs of recovery, evidenced by a \$10.3 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.

	FY2012	FY2013	FY2014	FY2015	FY2016
Property Tax Levy	8,285,541	8,574,197	8,720,259	8,973,609	9,304,925
Levy Rate	0.006002894	0.005786069	0.005550563	0.005749146	0.005509661
Net Taxable Value	1,455,830,582	1,506,292,586	1,616,702,509	1,618,993,397	1,629,310,135
City Budget	33,550,955	36,692,392	37,960,912	41,101,404	45,662,573
% of Taxable Value	0.57%	0.57%	0.54%	0.55%	0.57%
Property Tax %	24.70%	23.37%	22.97%	21.83%	20.38%

Budget Highlights

The City Budget Ordinance totals \$45,662,573, which includes personnel costs of \$14,774,627, operations equal to \$23,774,994 and new capital purchases totaling \$7,112,952. These budget appropriations meet the priorities identified by City Council and represent a total budget increase over Fiscal year 2015 of \$4,561,169.

- *Personnel:* The approved personnel budget includes the addition of 2 positions. The staffing increases will address the personnel needs of the Police and Streets

Departments. The budget ordinance also provides for wage enhancements of \$386,950. This is comprised of cost of living adjustments (COLA) of 1% and merit increases of 3%.

- *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 Street Impact Fees (\$1,178,831) Facility Building Reserve (\$1,151,272.99) and Parks Impact Fees (\$1,093,168). The top three increases are primarily due to the Re-budgeting of Fund Balance for these particular funds. Other notable department budget increases include Wastewater Operating (\$558,803), Annexation Fees (\$150,000) and Water (\$121,983). Line item details on these increases can be found in the Expense Detail Reports.
- *Capital Expenditures:* The City budget ordinance includes a decrease in capital expenditures under prior year of \$2,349,079. This decrease is partially due a change in reporting over prior year. Beginning Fiscal Year 2016 the City is including Non-capital controlled items in the operating expenses whereas in previous years these items were included with capital. 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, Idahline lift station improvements of \$720,000 and \$310,000 is budgeted for the Parks Department for the Design and Phase 1 of the new Sports Complex.

Budget Challenges

In the current economic environment, the main factors affecting the City's financial condition are the slow growth in the area, unemployment, 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 without a reduction in the level of service. The City was able to decrease the General Fund budget by approximately \$419,000 and 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 additional upgrades will be necessary 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 Idaho Department of Environmental Quality at an interest rate of 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, Post Falls Urban Renewal could not get approval from the Federal Highway Administration. The project has been designed to facilitate converting it to a full interchange if 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, City Administrator Shelly Enderud, along with the City

Council for their interest and support in conducting the operations of the City in an efficient and progressive manner.

Respectfully Submitted,

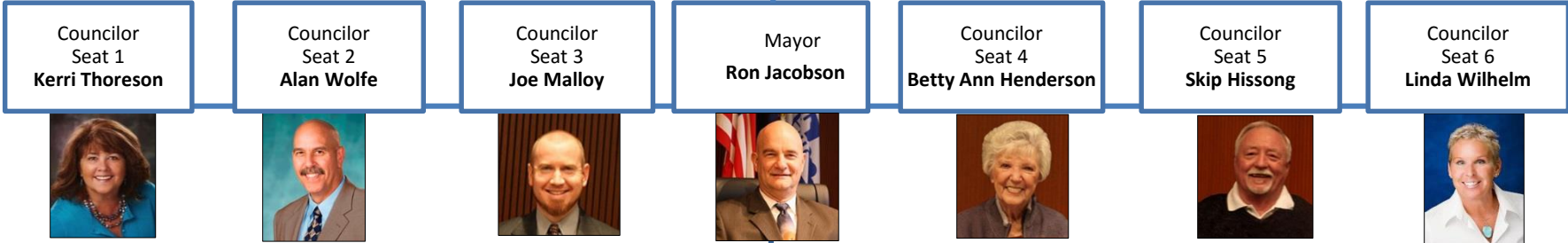
A handwritten signature in blue ink that reads "Jason Faulkner". The signature is written in a cursive style with a large initial "J" and "F".

Jason Faulkner
Finance Director

General Information

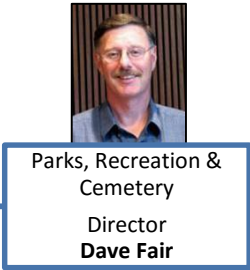
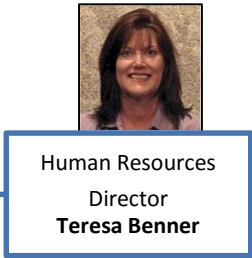
Citizens of Post Falls

Elected and Appointed Officials

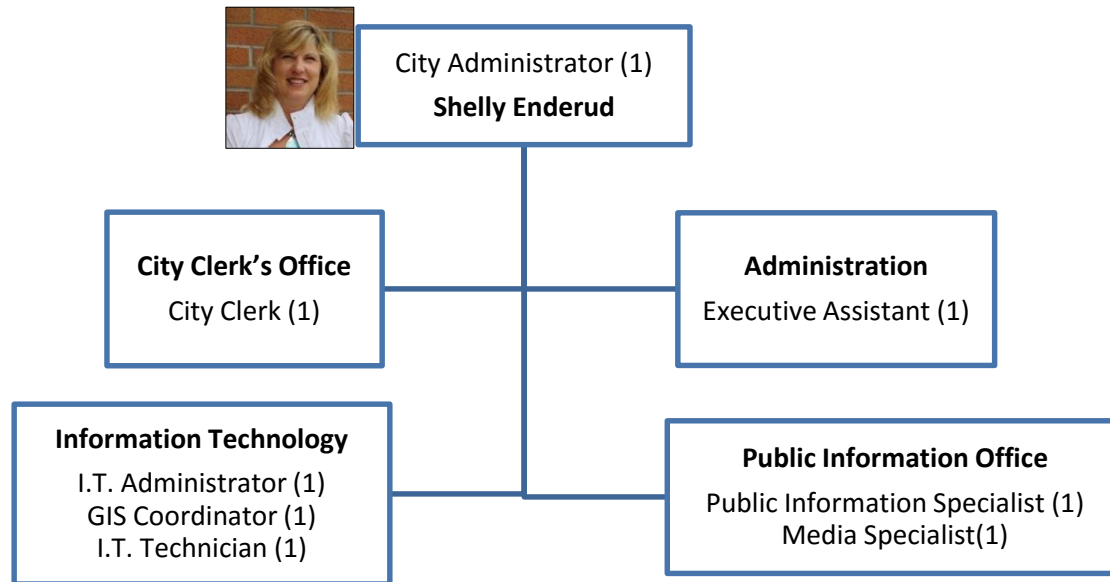


Parks & Recreation Commission
(7 Members)

Planning & Zoning Commission
(7 Members)



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)

Human Resources



Human Resources Director (1)
Teresa Benner

HR Assistant (1)

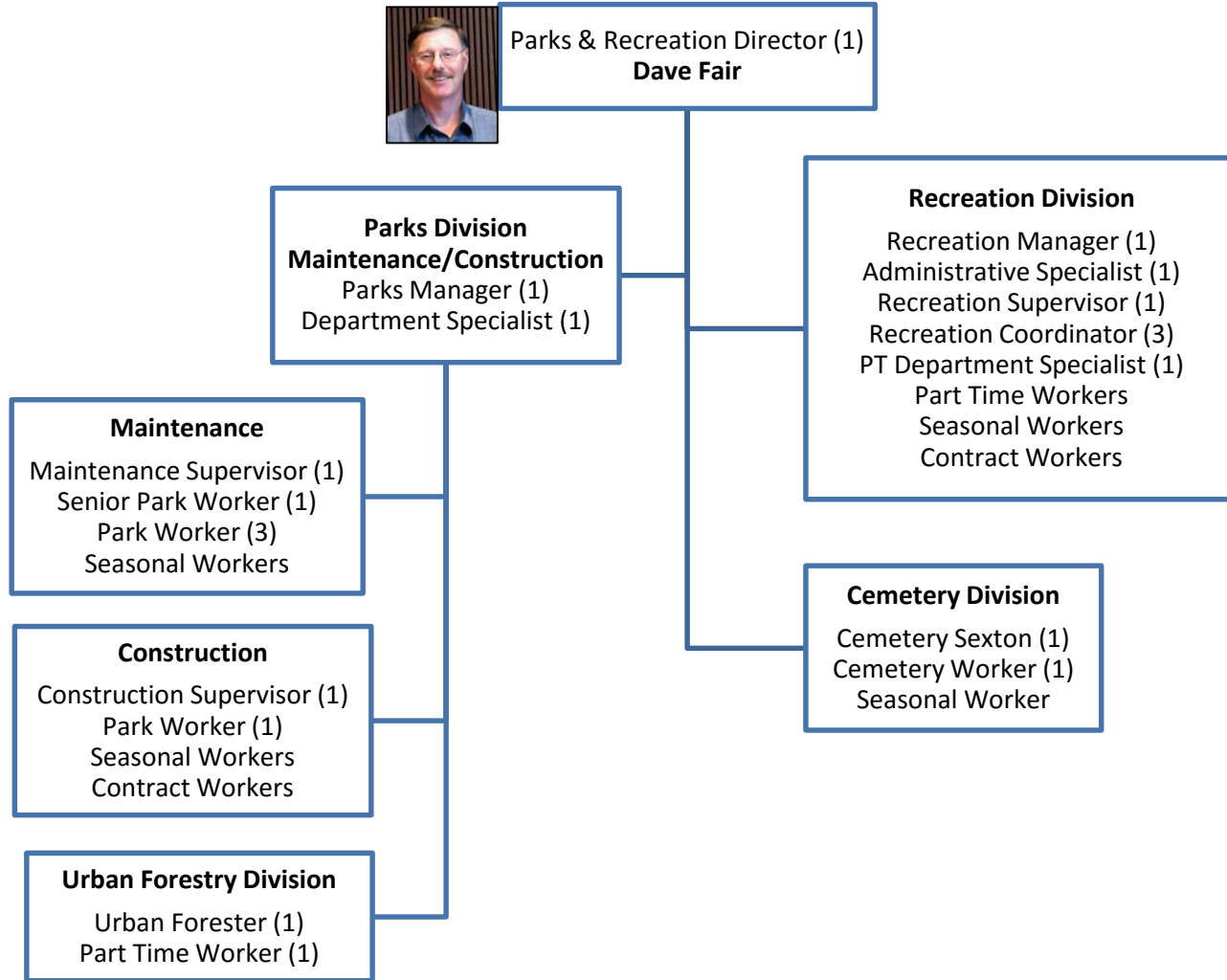
Legal Services



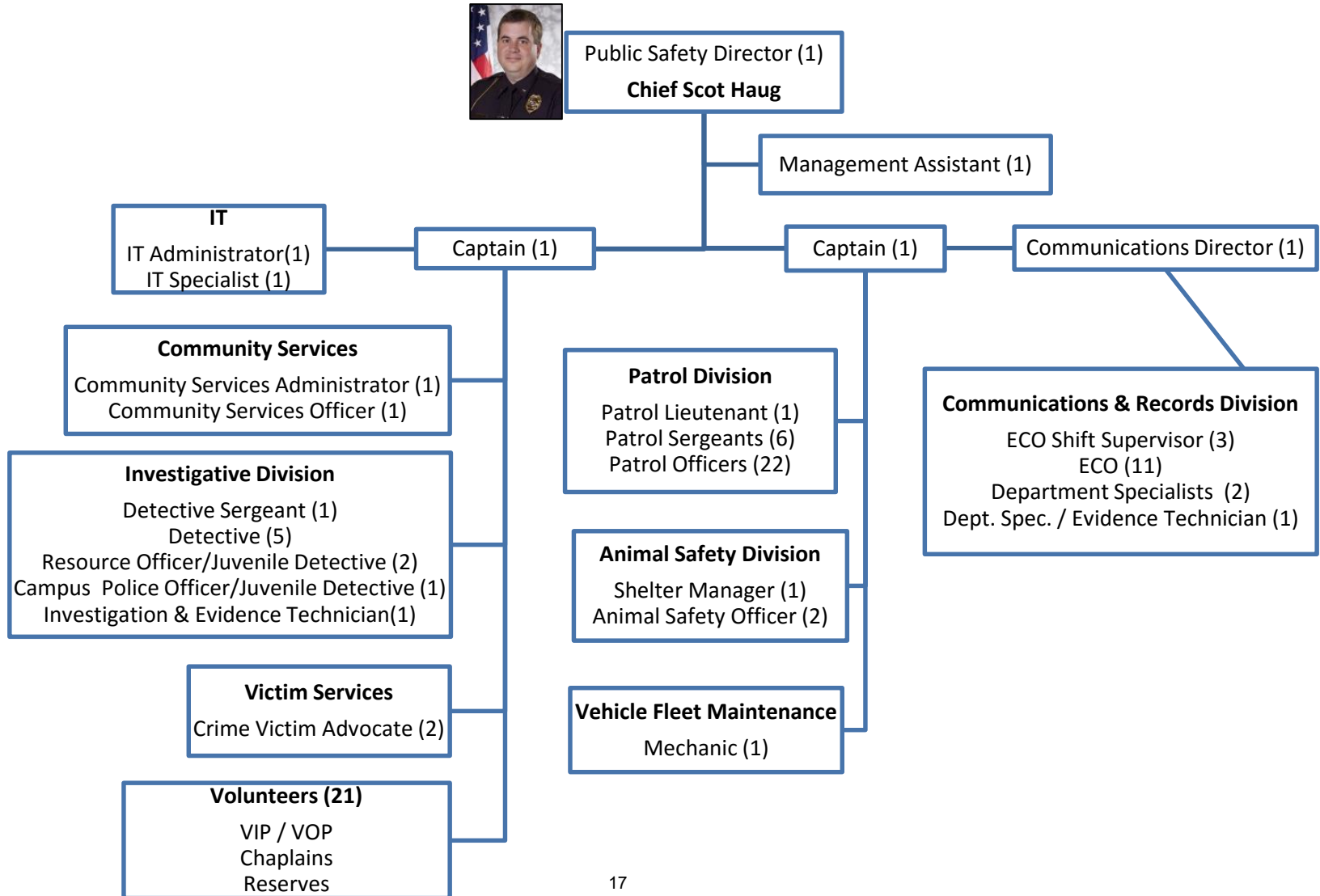
Legal Services Director(1)
Warren Wilson

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

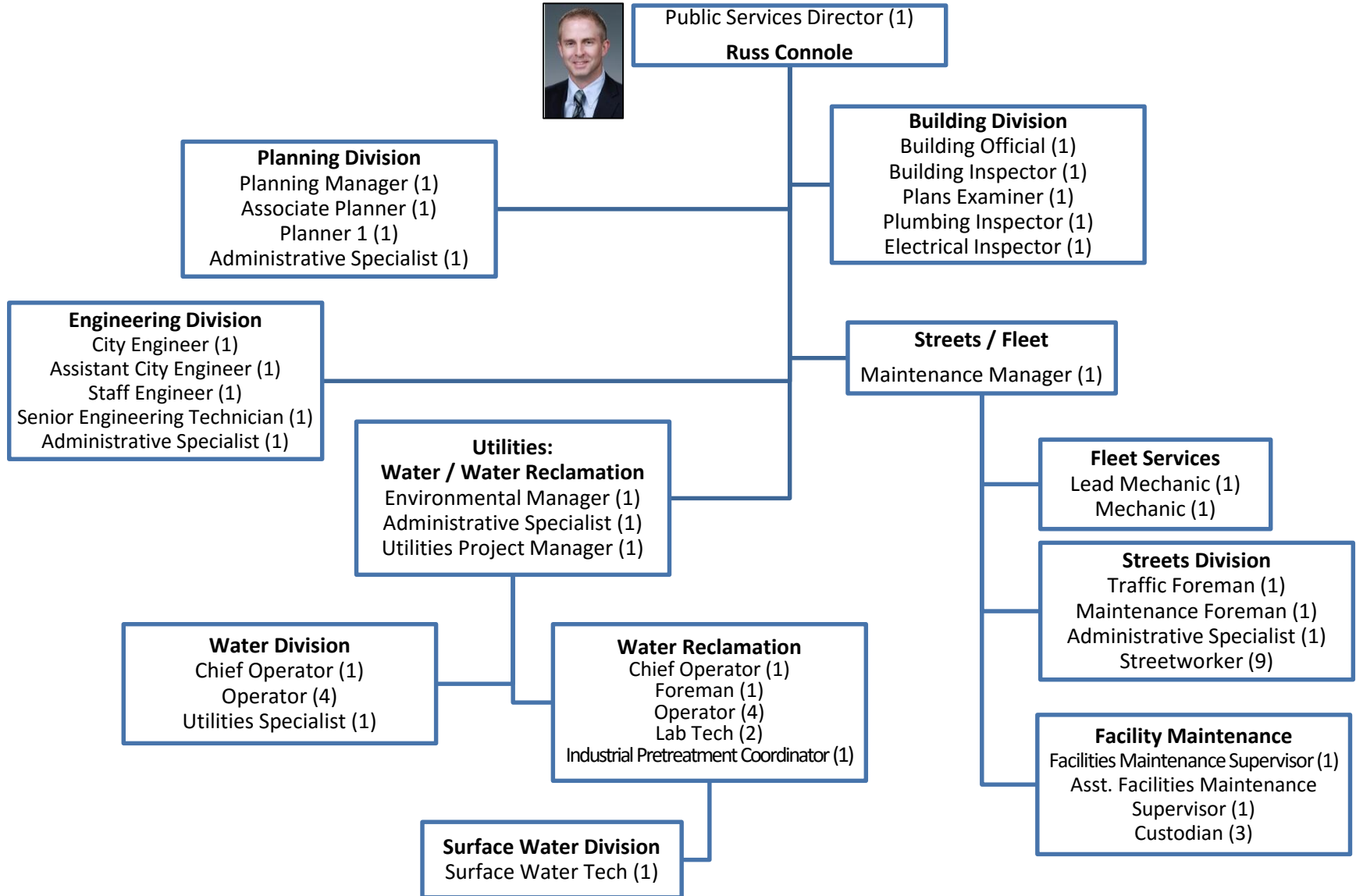
Parks, Recreation and Cemetery

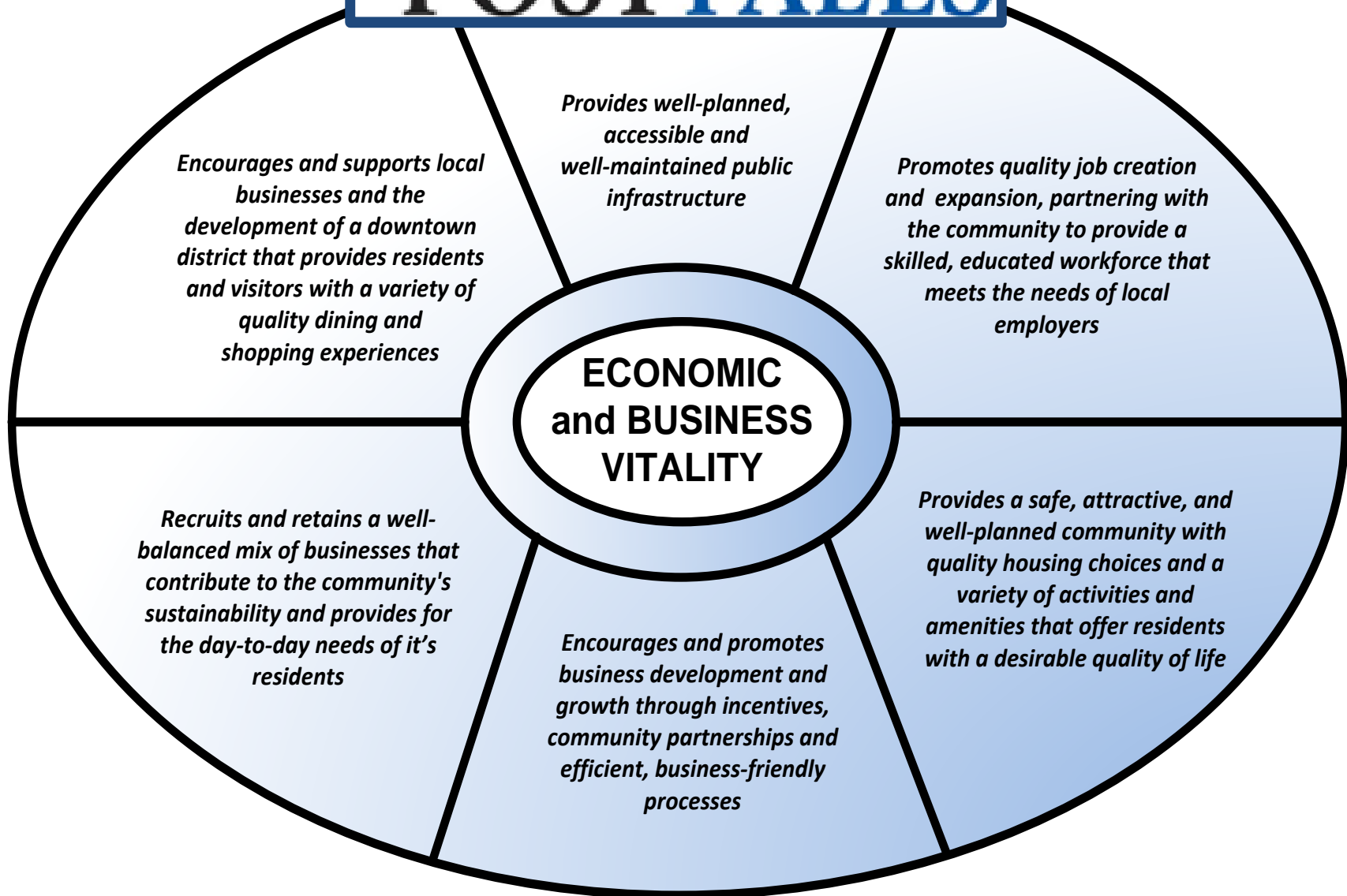


Police Department Administration



Public Services Department





**ECONOMIC
and BUSINESS
VITALITY**

Encourages and supports local businesses and the development of a downtown district that provides residents and visitors with a variety of quality dining and shopping experiences

Provides well-planned, accessible and well-maintained public infrastructure

Promotes quality job creation and expansion, partnering with the community to provide a skilled, educated workforce that meets the needs of local employers

Provides a safe, attractive, and well-planned community with quality housing choices and a variety of activities and amenities that offer residents with a desirable quality of life

Encourages and promotes business development and growth through incentives, community partnerships and efficient, business-friendly processes

Recruits and retains a well-balanced mix of businesses that contribute to the community's sustainability and provides for the day-to-day needs of its residents





Provides for the physical and environmental health of the community

Fosters a feeling of personal safety through a visible, accessible presence that proactively provides for prevention, intervention, safety education and community involvement

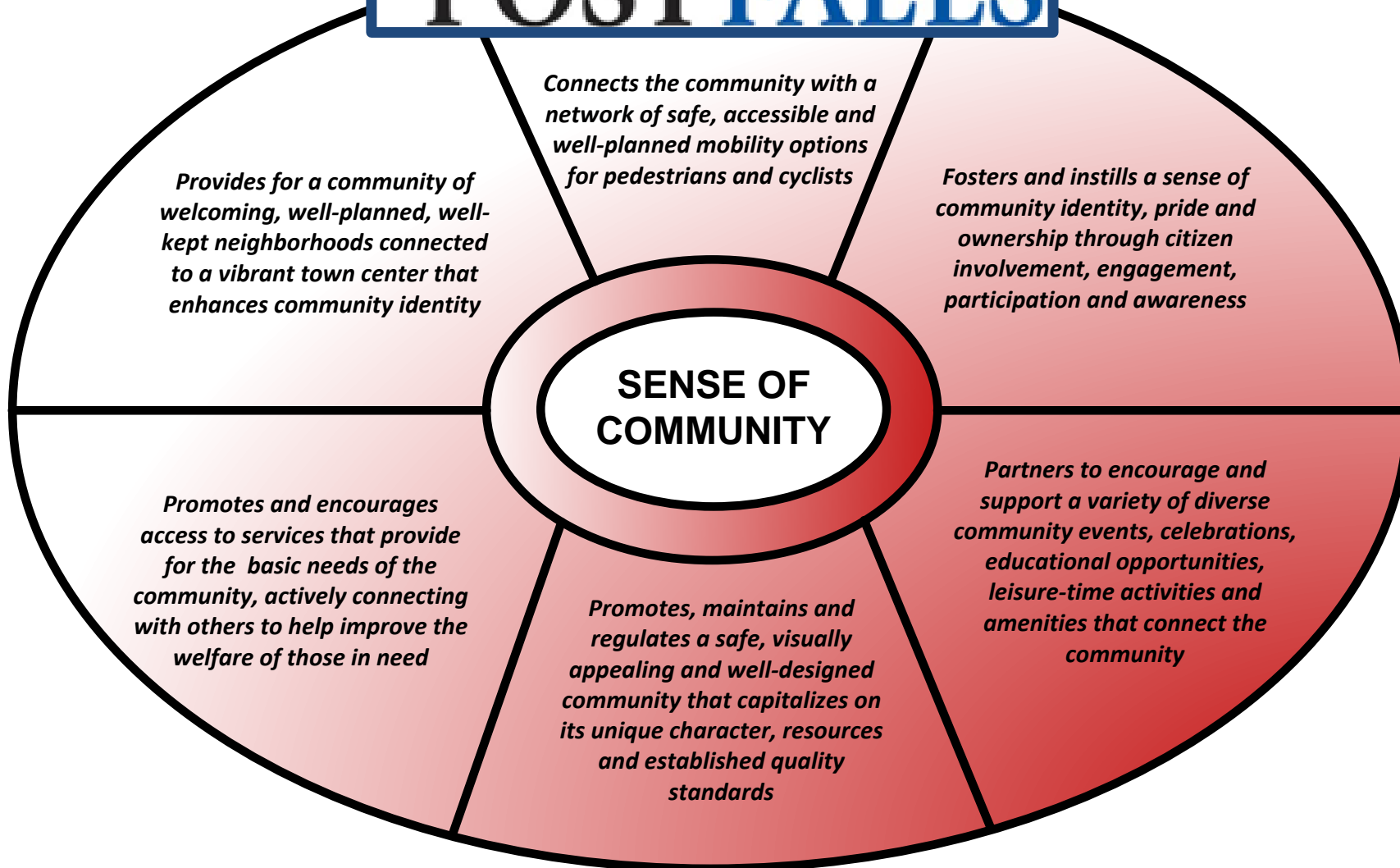
**SAFE
COMMUNITY**

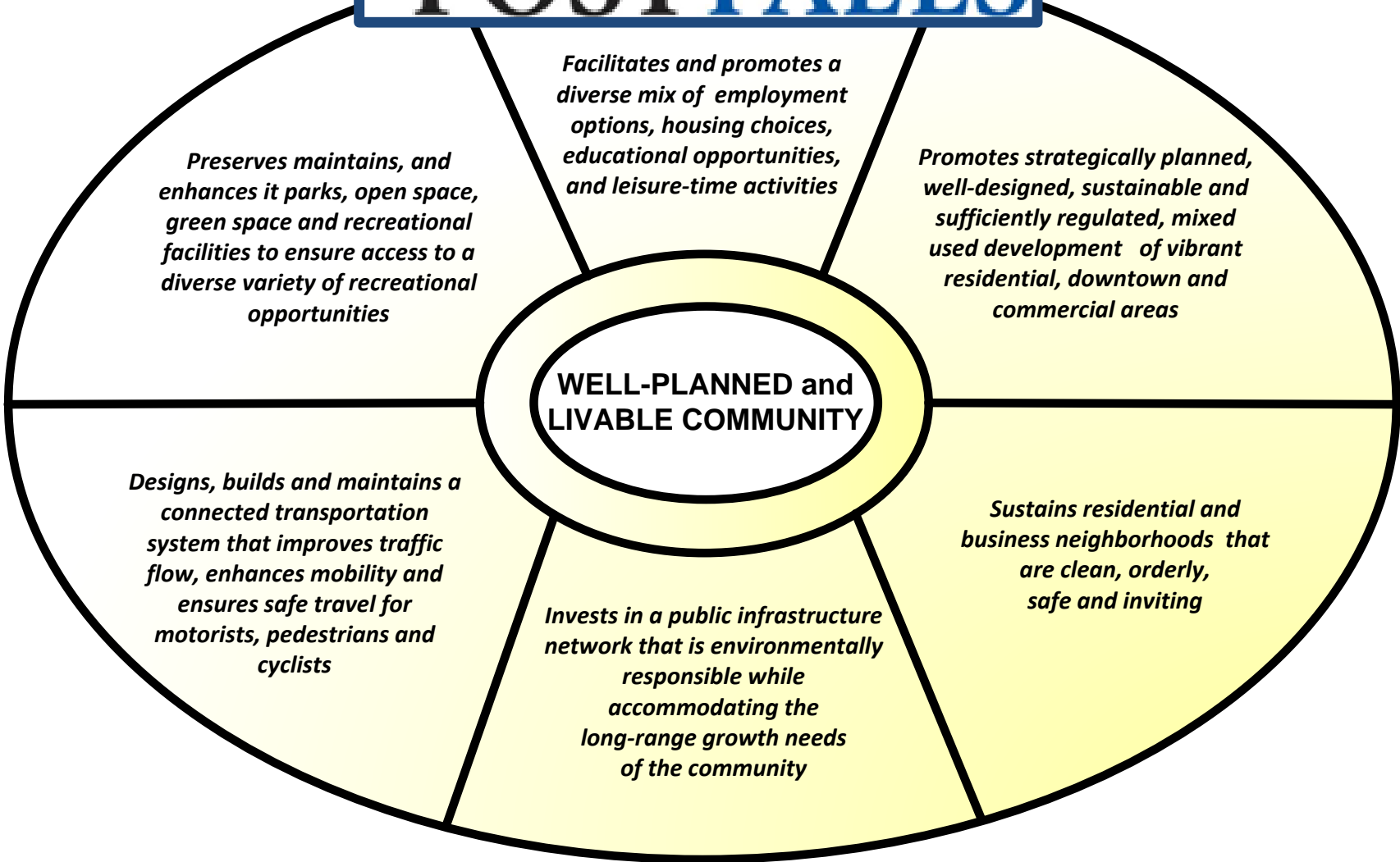
Protects the community by justly enforcing the law, promptly responding to calls for service and being properly prepared for all emergency situations

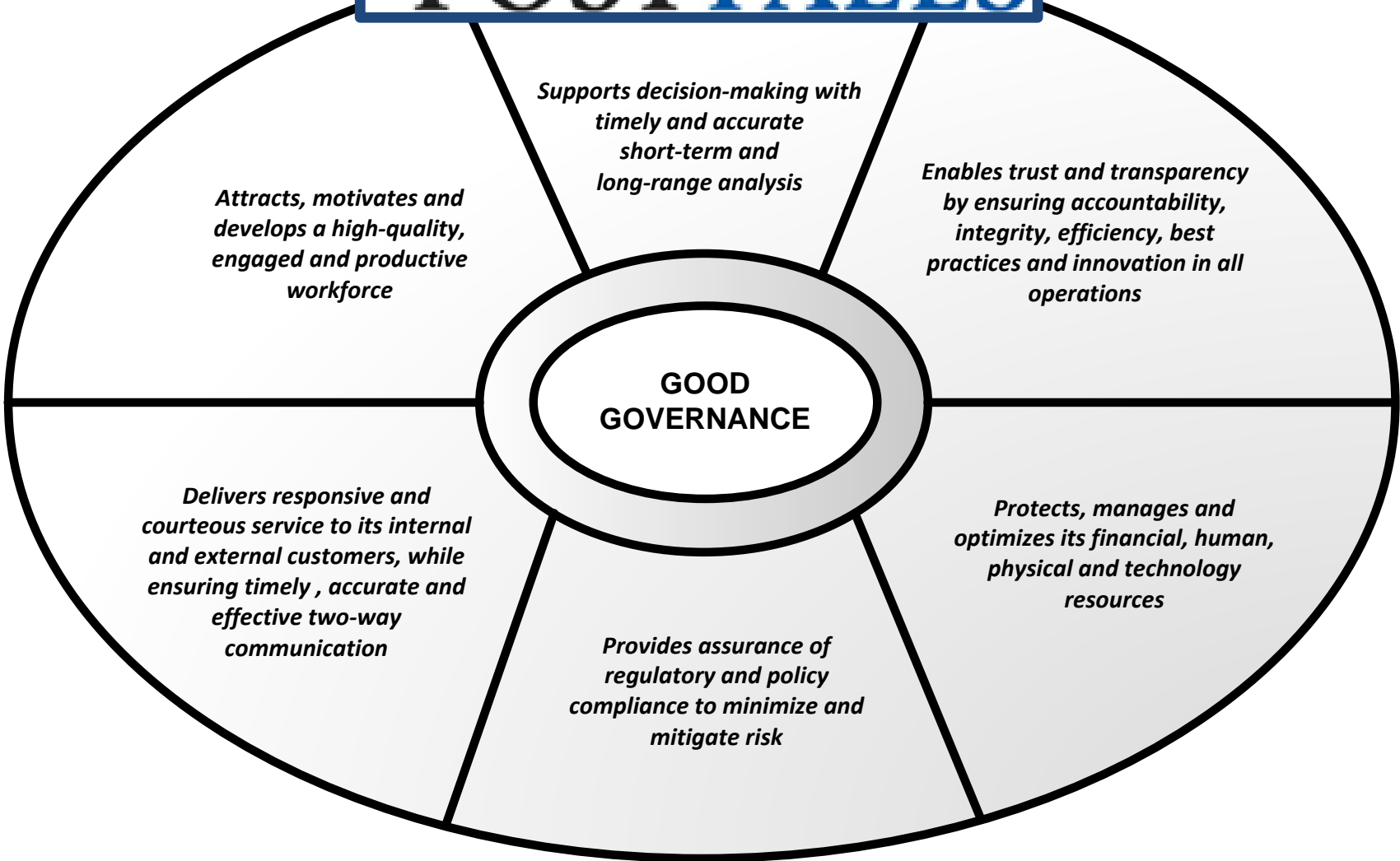
Provides for a well-maintained transportation network that enhances traffic flow, and offers safe mobility for all modes of travelers

Fosters a feeling of community pride, unity and shared responsibility to ensure that residents' basic needs are met and everyone feels secure in their homes, schools and workplace

Promotes a clean, secure, well-designed, properly regulated and visually appealing place to live, learn, work and play







Strategy Chart - Goals, Objectives, Implementation Strategies and Policies, and Departmental Projects

GOALS	OBJECTIVES	IMPLEMENTATION STRATEGIES & POLICIES	DEPARTMENTAL PROJECTS
Economic and Business Vitality	1) Increase economic development efforts <ul style="list-style-type: none"> • <i>Take a proactive approach to increasing economic development efforts and focus on the unique attributes of Post Falls within the region for opportunities</i> • <i>Work with others to improve the economic climate and realize new opportunities for economic development in Post Falls</i> 	<ul style="list-style-type: none"> • Redefine the City's role in economic development and business recruitment/retention, including expanding the role of the Planning Division to include Economic Development • Support legislative actions related to economic development - Local Option Sales Tax and Dry Port Legislation • Identify and implement key projects for identified Districts in the City • Implement priorities from the Economic Development Program/Plan 	<ul style="list-style-type: none"> • Develop an Economic Development Program/Business Retention and Recruitment Plan • Host a District Identification and Planning Forum
	2) Identify and market a vision for Post Falls <ul style="list-style-type: none"> • <i>Create a recognizable "brand" for Post Falls to help market the City and its features/amenities, and carry the theme throughout the website, marketing materials, signage and entry features, and events/festivals</i> 	<ul style="list-style-type: none"> • Establish an identifiable "brand" for Post Falls and develop marketing materials that promote the community and brand • Consider branding themes such as outdoor recreation, the city's heritage, and the northwest region for city events and festivals • Work with community leaders and economic development groups to attract businesses to City Center that support the City's branding efforts • Encourage the development community to incorporate historical names into new development projects' street and park names 	<ul style="list-style-type: none"> • Develop a Branding and Marketing Action Plan for Post Falls • Initiate an Advertising Campaign to promote Post Falls
	3) Provide support for current and future businesses <ul style="list-style-type: none"> • <i>Proactively work with local businesses and other agencies to enhance business opportunities in Post Falls</i> 	<ul style="list-style-type: none"> • Work with the Chamber to co-host a Forum of commercial property owners, developers, realtors, Chamber and City to share ideas and strategize on filling vacant buildings • Encourage incubator space for business start-ups in vacant buildings • Work with the Chamber to form a committee/commission/Downtown Association or external business advisory committee to help facilitate events and development efforts in the City Center 	<ul style="list-style-type: none"> • Assist in developing and distributing a Business Survey in partnership with the Chamber's Local Issues Committee, Department of Labor, Jobs Plus • Improve education and outreach on the City's Business License Program • Provide education on local resources and services for businesses
Well Planned and Livable Community	1) Plan for future transportation, infrastructure, land use, and technology needs to enhance the livability of Post Falls <ul style="list-style-type: none"> • <i>Ensure that all plans are updated and reflect future conditions and needs</i> • <i>Collaborate with other departments and agencies to ensure that mapping systems are updated, maintained, integrated and technologically advanced</i> • <i>Facilitate comprehensive planning and visioning efforts for the city</i> 	<ul style="list-style-type: none"> • Continue to implement Smart Mapping (GIS mapping integrated with AutoCAD, M-Files and other data) • Continue to update and integrate GIS mapping systems • Continue coordinated future land use planning efforts with other departments and agencies • Update Community Development and Public Works master plans such as capital improvement plans and other transportation and land use plans that focus on a well-planned and livable community • Ensure that future growth areas are considered for the extension of infrastructure including the necessary fee structure and mechanism to collect fees to accommodate new development • Review the Strategic Plan quarterly and annually to ensure that it is being implemented and make changes to the timing and responsibility as appropriate 	<ul style="list-style-type: none"> • City Center Corridor Plan - Spokane Street from I-90 to 2nd Avenue • Update the Water Reclamation Treatment Facilities Master Plan • Update the SmartCode Zoning Ordinance (Title 18A) - to ensure consistency with other departmental standards and address large-scale annexations • Facilitate district planning efforts as identified through the District Identification and Planning Forum • Prepare a Nodes and Corridors Study • Update the Comprehensive Plan and Future Land Use Map to focus on future land use and infrastructure conditions (including transit) to address future growth areas and economic development (coordinate with city departments and partner agencies) • Prepare a study to determine how new growth will be served with infrastructure and the necessary fees to pay for the extension for areas both within and outside of the existing ACI boundary • Review and update the City Center Master Plan • Update the Water Reclamation System Collection Master Plan

Strategy Chart - Goals, Objectives, Implementation Strategies and Policies, and Departmental Projects

GOALS	OBJECTIVES	IMPLEMENTATION STRATEGIES & POLICIES	DEPARTMENTAL PROJECTS
<p>Well Planned and Livable Community Continued</p>	<p>2) Improve infrastructure and connectivity</p> <ul style="list-style-type: none"> • <i>Work with the development community and other agencies to provide new trails, paths and connections for bicycles and pedestrians to improve the non-motorized circulation network in Post Falls</i> • <i>Plan for future infrastructure needs</i> • <i>Continue to improve the City's transportation system and streets</i> • <i>Continue to improve the City's water and wastewater systems</i> 	<ul style="list-style-type: none"> • Implement transportation improvements from the Transportation Master Plan related to capacity and safety • Adopt the Pedestrian and Bicycle Connectivity Plan • Continue to implement the comprehensive street maintenance CIP plan • Follow the comprehensive water system master plan for water system improvement and maintenance -Continue to maintain and implement recommendations in the master plan - Implement 5-year CIP Projects -Establish policies for frequency of operation and maintenance activities - Stay involved in tracking what other regulatory agencies are doing related to the City's reclaimed water systems (e.g., NPDES) • Facilitate bicycle and pedestrian facility planning and improvements, including ongoing maintenance and repair of trails • Look for opportunities to acquire property for land application sites • Identify and acquire land necessary to create new trails and trail connections along the north and south sides of the river 	<ul style="list-style-type: none"> • Transportation Improvements: 15th -16th Avenue Realignment at Idaho Street - Spencer Street Extension (2nd Avenue to Seltice Way) - City Center Corridor Plan - Spokane Street from I-90 to 2nd Avenue - Seltice/Mullan Congestion Mitigation Improvements - Work with URA and ITD to fund and construct the Greensferry Overpass and associated bicycle and pedestrian facilities - Elimination of UPRR Spur Line across Highway 41 • Water System Improvements: -Implement 5-year CIP Projects related to the water system - Replace Wells 1 and 2 - Replace Highlands PS Generator - Distribution System Improvements to meet fire flow requirements during peak day flow - Incremental water main replacement - Retrofit the City's water meters to interface with radio read by purchasing 600 Meter Transceiver Units (MXU) annually • Water Reclamation System Improvements: - Implement 5-year CIP Projects related to the reclaimed water system - Continue to meet NPDES Permit Requirements - Provide capacity for continued growth - Continue to maintain the collection system • Street Improvements and Maintenance: - Implement 5-year CIP Projects - paving, sealing, and ADA ramps - Maintain 22 miles of roadway annually - Traffic signals - continue to advance with new technology - Annual traffic sign maintenance - Annual pavement markings •Facilitate bicycle and pedestrian facility planning and improvements, including ongoing maintenance and repair of trails - Ongoing maintenance and repair of trails: - Centennial Trail Improvements. Begin developing options and pursue funding for safety improvements to the existing trail crossing at Pleasant View Road, Riverbend Avenue, and the Ross Point Road/Seltice Way Intersections. Realign the trail through the community to provide for an increased off-street trail and a clearer and more direct pathway. -Seltice Way- Idaho to Bay Street Improvements to evaluate bicycle and pedestrian access from Idaho to Bay Street along Seltice Way. - Utilize the Bike and Pedestrian Facilities Plan and Trails recommending map to guide trail planning efforts - Identify and pursue funding for bike and pedestrian facilities, trails, improving walkability and public education on exercise - Work with the local railroad companies to identify opportunities to utilize railroad rights-or-way for trails - Prioritize projects based on safety issues, level of use, and funding opportunities and focus on north-south connections to the Centennial Trail

Strategy Chart - Goals, Objectives, Implementation Strategies and Policies, and Departmental Projects

GOALS	OBJECTIVES	IMPLEMENTATION STRATEGIES & POLICIES	DEPARTMENTAL PROJECTS
Well Planned and Livable Community Continued	3) Ensure access to public transportation <ul style="list-style-type: none"> • Collaborate with others on public transportation improvements and regional connections to serve our community and the greater region 	<ul style="list-style-type: none"> • Work with the City Link to continue providing public transportation within Post Falls and to surrounding communities • Improve accessibility and quality of bus stops • Evaluate feasibility and funding to tie into Washington's bus system at the Stateline 	
	4) Preserve the City's unique resources through environmental stewardship <ul style="list-style-type: none"> • Work with others to protect open space and environmental resources 	<ul style="list-style-type: none"> • Work with other entities to obtain a continuous open space buffer across the Prairie • Protect resources along the Spokane River 	<ul style="list-style-type: none"> • As a part of the ACI efforts and coordination with Kootenai County and the other Prairie cities, evaluate the best mechanism to protect open space resources on the Prairie
	5) Maintain and expand City facilities <ul style="list-style-type: none"> • Ensure that the city facilities will continue to meet the needs of the community 	<ul style="list-style-type: none"> • Maintain City facilities in line with community values • Expand City facilities as appropriate and feasible 	<ul style="list-style-type: none"> • Evaluate the feasibility of expanding the Cemetery onto the approximately 6 acres south of the existing site
Quality Educational, Recreational and Lifestyle Opportunities	1) Support educational excellence <ul style="list-style-type: none"> • Work with others to promote educational excellence in Post Falls and the importance of education to the City's economy 	<ul style="list-style-type: none"> • Enhance existing partnerships and collaborations related to education and economic development 	<ul style="list-style-type: none"> • Develop a city-wide program to promote and recognize student achievement by expanding the Mayor's Youth Commission
	2) Maintain and expand parks and recreational facilities <ul style="list-style-type: none"> • Fund priority parks and recreational facilities that will improve the quality of high use facilities, create an improved sense of community, and contribute to the economic development potential of the City 	<ul style="list-style-type: none"> • Implement the Parks and Recreation Master Plan projects and recommendations • Consider expanding or establishing areas to host large events and festivals (e.g., Q'emiln Park, a new plaza or community gathering place in the City Center, amphitheater, etc.) 	<ul style="list-style-type: none"> • Formalize trails in Q'emiln Park • Improve existing disk golf course at Corbin Park and provide opportunities for disc golf in appropriate locations in other city parks • Identify land acquisition opportunities in the northeast, east and west areas of Post Falls where park deficiencies exist • Conduct a Feasibility Study for an Outdoor Sports Complex • Upgrade playgrounds at Falls Park and Q'emiln Parks (consider themes)
	3) Continue to provide and promote high quality recreation programs <ul style="list-style-type: none"> • Fund high priority recreation programs and expand the recreation program to serve other under-served users • Focus on efforts that will promote the City's recreational opportunities 	<ul style="list-style-type: none"> • Continue to offer and expand recreational opportunities identified as high priorities by the 2012 Parks and Recreation Survey • Identify opportunities to expand recreation programs for teens • Maximize cross marketing opportunities with other organizations 	<ul style="list-style-type: none"> • Market the recreational opportunities within the waterfront parks and recreation opportunities that are unique to Post Falls (rock climbing, kayaking, rafting, etc.) through the website, social media outlets, recreational publications, and other media sources

Strategy Chart - Goals, Objectives, Implementation Strategies and Policies, and Departmental Projects

GOALS	OBJECTIVES	IMPLEMENTATION STRATEGIES & POLICIES	DEPARTMENTAL PROJECTS
Quality Educational, Recreational and Lifestyle Opportunities Continued	4) Enhance partnership for recreation	<ul style="list-style-type: none"> Partner with others to expand recreational programs and opportunities in Post Falls 	<ul style="list-style-type: none"> Work with special interest groups and entrepreneurs to offer water related programs, classes and tours Enhance open space partnerships with Avista to expand access to islands from Falls Park Work with existing outfitters to provide outdoor recreation opportunities such as programs and rentals Work with other agencies to expand specialized needs recreation services to residents of the county with disabilities
	5) Expand recreation events and races in Post Falls	<ul style="list-style-type: none"> Partner with others to identify possible race and recreational events in Post Falls 	<ul style="list-style-type: none"> Investigate routes and event requirements appropriate for races and recreation events
Sense of Community	1) Improve the aesthetics of Post Falls <ul style="list-style-type: none"> Prioritize beautification projects, code enforcement and the quality of landscaping in the City Form partnerships with local artists and educational institutions on beautification efforts that showcase local and regional artists 	<ul style="list-style-type: none"> Improve the appearance of the Seltice Way corridor and the City Center Enlist local and regional artists in public art projects to beautify the city 	<ul style="list-style-type: none"> Increase code enforcement to bring buildings and landscaping up to Code and expand community standards in appearance Implement an Urban Forestry Street Tree Maintenance Program (7-year program for maintaining right-of-way trees) Develop and implement a City Center Beautification Program/Design Theme
	2) Expand and update external communications and information <ul style="list-style-type: none"> Improve directional and informational signage in the City and ensure that the signage and wayfinding program is consistent with the new "branding" efforts for Post Falls Redesign the website to meet the needs of the community and incorporate the new "branding" efforts for Post Falls 	<ul style="list-style-type: none"> Make changes to the City's Website to improve its usefulness to citizens and businesses Increase safety for pedestrians and cyclists through education and signage in coordination with wayfinding efforts Improve event signage Improve and add signage and wayfinding at key locations around the City 	<ul style="list-style-type: none"> Make changes to the City's Website to improve its usefulness to citizens and businesses: <ul style="list-style-type: none"> Update the website structure to make it more user-friendly and improve search functionality Improve Economic Development and Business resources on the website (add testimonials) Evaluate information on the website for new residents Improve and expand web-based communications on parks and recreation (electronic newsletter, interactive park maps, etc.) Develop a Comprehensive Signage and Wayfinding Program for the City's trails, parks, swimming, historical points of interest, city buildings, plazas, districts, etc. Improve directional signage at Treaty Rock Park Add wayfinding signage from City Center to Treaty Rock Park Provide wayfinding signage indicating connections from Centennial Trail to adjacent attractions, points of interest and parks
	3) Sport community events <ul style="list-style-type: none"> Provide and promote community events to further develop a sense of community and contribute to economic development potential in the City, consistent with feedback from the Community Assessment Survey 	<ul style="list-style-type: none"> Continue to offer planning and maintenance support for community events as included in the budget 	<ul style="list-style-type: none"> Continue to offer planning and maintenance support for community events, such as: Arbor Day Celebration, Clean Up Days (Spring and Fall), Community Picnic, Cops-n-Kids and Rodders-n-More Open House, Fishing Derby, Leashes and Laces 5K Fun Run/Walk, Oktoberfest, Park Day, Post Falls Festival, Post Falls Triathlon, Summer Concerts, Tough Kids Duathlon, Unplug and Be Outside Week, Winterfest

Strategy Chart - Goals, Objectives, Implementation Strategies and Policies, and Departmental Projects

GOALS	OBJECTIVES	IMPLEMENTATION STRATEGIES & POLICIES	DEPARTMENTAL PROJECTS
Safe Community	1) Maintain a safe and secure community <ul style="list-style-type: none"> • Ensure that the City's emergency services and crime prevention meet the needs of the residents and businesses • Continue to strengthen partnerships with other agencies, neighborhoods and businesses related to public safety 	<ul style="list-style-type: none"> • Provide proactive responses to citizen safety issues 	<ul style="list-style-type: none"> • Renew the Police Department's involvement with neighborhood and business watch programs • Provide Crime Prevention Workshops with the Police Department's Community Services staff • Conduct a complete review of current crime prevention efforts • Evaluate the need for a west-side Police Substation • Work with local businesses to connect security cameras to the Police Department's internet so the police have the ability to monitor businesses and help solve crimes
	2) Improve accessibility <ul style="list-style-type: none"> • <i>Continue to evaluate safety and accessibility of City facilities for all users</i> • <i>Work with other partners to bring shared facilities up to local, state and federal standards for people with disabilities</i> 	<ul style="list-style-type: none"> • Continue to bring City facilities into compliance with the American Disabilities Act (ADA) 	<ul style="list-style-type: none"> • Implement the recommendations from the 5-year ADA Priority Improvement Plan

City of Post Falls, Idaho Financial Policies

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.

City of Post Falls, Idaho
Financial Policies

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:

City of Post Falls, Idaho Financial Policies

- 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.

- A. **Restricted** - Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- B. **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.
- C. **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

City of Post Falls, Idaho Financial Policies

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.

City of Post Falls, Idaho Financial Policies

- 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:

City of Post Falls, Idaho
Financial Policies

	Estimated Life
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
FY 2016 PROPOSED BUDGET CALENDAR**

	Publish Date Legal	Publish Date Legal	Responsible Party	Begin Date	Legal Date	Proposed Date	Date Completed
Council Budget Workshop - Updating and Reviewing Priorities with Council			Finance				
Notice to County of Public Hearing Date - Not later than 4/30 of each year (63-802A)			Finance	3/1/2015	4/30/2015	4/30/2015	
Employee Position Review - Job Description and grading			All			1/1/2015	
Organizational Chart			Department Heads	3/1/2015		4/30/2015	
New Item Request Form							FY 2015
Additional New Personnel Request Form							FY 2015
Personnel Schedule - FY 2016			Finance	3/1/2015		4/1/3015	7/10/2015
Line Item Detail Report			Finance	3/1/2015		On-Going	7/10/2015
Debt Service Report			Finance	3/1/2015		4/20/2015	6/1/2015
Fee/Revenue Discussion			All	3/1/2015		4/28/2015	on-going
Merit and Benefits Discussion PTO			All	3/1/2015		4/28/2015	on-going
Budget Survey on website for citizen input			Finance/Media	4/1/2015		4/17/2015	5/1/2015
PTO Discussion			Human Resources	3/1/2015		4/28/2015	on-going
Dept. Meetings w/Administrator*			City Administrator	4/27/2015		5/1/2015	7/8/2015
Transfer Study Update			Finance	4/1/2015		6/1/2015	6/1/2015
Property Tax Projection Report			Finance			On-Going	
Meeting with Mayor & Council - - Review Tentative Budget - Open to Public			Finance/City Administrator	5/1/2015		6/9/2015	
Fee Increase Notice to Paper - Must run 2 weeks prior	7/24/2015	7/31/2015	Finance				
Fee Increase Public Hearing (63-1311 & 63-1311A)			Finance			8/4 & 8/18/15	
Adopt a Tentative Budget (50-1002)			Finance/City Administrator			7/21/2015	
Adopt Master Fee Resolution			Finance			8/18/2015	
Public Hearing Notification (50-1002)	8/7/2015	8/14/2015	Finance				
Public Hearing - prior to certifying to the county commissioners (50-1002)			Finance		9/1/2015	8/18/2015	
Adopt Appropriation Ordinance- prior to the commencement of each fiscal year (50-1003)			Finance		9/30/2015	9/1/2015	
Publish Appropriation Ordinance - prior to the commencement of each fiscal year (50-1003)			City Clerk		9/30/2015	9/2/2015	
Send Ordinance to Secretary of State (50-1003)			Finance		9/30/2015	9/2/2015	
Certify Taxes to County - not later than the Thursday prior to the 2nd Monday in September (63-803(3))			Finance		9/10/2015	8/19/2015	
Fund Balance Resolutions			Finance Director			9/1/2015	
Adopt Master Records Destruction Resolution			City Clerk			9/18/2015	
Preliminary New Construction Roll from County - 1st Monday in June (63-301A)			County		6/1/2015		
County Auditor Notify City of Taxable Valuation - Prior to first Monday in Aug (63-1312)			County		8/3/2015		
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

City of Post Falls, Idaho
Departments by Fund

- GENERAL FUND
 - General Government Services
 - Mayor & Council
 - Information Systems
 - General Services
 - Finance
 - City Clerk
 - Legal - Civil
 - Media/Cable Franchise
 - Human Resources
 - Library
 - Police
 - Oasis
 - Legal - Prosecuting
 - 911 Support
 - Animal Control
 - Public Works Revenue
 - Streets
 - Public Works Administration
 - Facility Maintenance
 - Fleet Maintenance
 - GIS
 - Urban Forestry
 - Cemetery
 - Parks
 - Parks - Construction
 - Recreation
 - Economic & Comm. Dev. Rev
 - Planning & Zoning
 - Building Inspector
 - Engineering
 - Street Lights
 - Capital Improvements/Contracts
 - Personnel Pool
 - Transfer Out
- HUD
- CEMETERY CAPITAL IMPROVEMENT
- PUBLIC SAFETY IMPACT FEES
- FALLS PARK
- STREETS IMPACT FEES
- PARKS IMPACT FEES
- STREETS CAPITAL PROJECTS
- LID 96-1
- LID 99-1
- LID 2004
- LID 89-1
- LID GUARANTEE
- LID 91-1
- CLID #2
- RECLAIMED WATER OPERATING
 - Wastewater Operating
 - Wastewater - Collections
 - Wastewater - Recycled Water
 - Wastewater - Surface Water
- RECLAIMED WATER CAPITAL - WWTP
 - Wastewater Operating
- RECLAIMED WATER CAPITAL - COLLECTOR
 - Wastewater Operating
- WASTEWATER STORM WATER
 - Wastewater Storm Water
- RECLAIMED WATER - SURFACE WATER
- SANITATION
- WATER OPERATING
 - Water Operating
- WATER CAPITAL
 - Water Operating
- COMPREHENSIVE LIABILITY
- PERSONNEL BENEFIT POOL
- STREET LIGHTS
- DRUG SEIZURE PROGRAM
- 911 SUPPORT
- FACILITY BUILDING RESERVE
- ANNEXATION FEES
- SPECIAL EVENTS

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
		FY13-14	FY14-15	FY15-16
Mayor and Council				
	Salaries, Wages and Benefits	\$ 95,166.32	\$ 95,669.76	\$ 95,669.76
	Operations	64,944.06	91,896.00	83,211.00
	Capital	-	-	-
	Total Expenditures	\$ 160,110.38	\$ 187,565.76	\$ 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
		FY13-14	FY14-15	FY15-16
General Government Services				
	Salaries, Wages and Benefits	\$ 200,838.18	\$ 208,548.03	\$ 216,889.96
	Operations	12,300.36	13,439.00	13,439.00
	Capital			
	Total Expenditures	\$ 213,138.54	\$ 221,987.03	\$ 230,328.96

City of Post Falls, Idaho
Department Narratives

General Government Services Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Information Systems				
	Salaries, Wages and Benefits	\$ 198,399.41	\$ 131,855.38	\$ 137,129.59
	Operations	65,636.76	54,910.00	54,910.00
	Capital	19,495.55	20,000.00	20,000.00
	Total Expenditures	\$ 283,531.72	\$ 206,765.38	\$ 212,039.59

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Library				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	18.00	-	-
	Capital	-	-	-
	Total Expenditures	\$ 18.00	\$ -	\$ -

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Capital Improvements/ Other				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	405,902.11	1,749,406.34	697,831.02
	Capital	30,494.40	125,000.00	125,000.00
	Total Expenditures	\$ 436,396.51	\$ 1,874,406.34	\$ 822,831.02

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Comp Liability Insurance				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	212,714.98	233,864.43	235,215.86
	Capital	-	-	-
	Total Expenditures	\$ 212,714.98	\$ 233,864.43	\$ 235,215.86

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.

General Government Services Cont.

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
		FY13-14	FY14-15	FY15-16
City Clerk				
	Salaries, Wages and Benefits	\$ 41,063.29	\$ 45,335.45	\$ 47,148.86
	Operations	9,605.02	13,980.00	13,980.00
	Capital	-	-	-
	Total Expenditures	\$ 50,668.31	\$ 59,315.45	\$ 61,128.86

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
		FY13-14	FY14-15	FY15-16
Cable Franchise				
	Salaries, Wages and Benefits	\$ 108,393.63	\$ 116,651.87	\$ 121,317.94
	Operations	8,270.94	34,018.00	34,018.00
	Capital	-	-	-
	Total Expenditures	\$ 116,664.57	\$ 150,669.87	\$ 155,335.94

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
		FY13-14	FY14-15	FY15-16
Human Resources				
	Salaries, Wages and Benefits	\$ 120,205.33	\$ 125,333.15	\$ 130,286.48
	Operations	3,536.41	7,200.00	7,200.00
	Capital	-	-	-
	Total Expenditures	\$ 123,741.74	\$ 132,533.15	\$ 137,486.48

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Personnel Pool				
	Salaries, Wages and Benefits	\$ 49,164.77	\$ 53,888.06	\$ 45,949.18
	Operations	2,352,312.00	2,365,137.97	2,394,137.97
	Capital	-	-	-
	Total Expenditures	\$ 2,401,476.77	\$ 2,419,026.03	\$ 2,440,087.15

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Personnel Benefit Pool				
	Salaries, Wages and Benefits	\$2,057,056.25	\$ 2,551,590.05	\$ 2,802,228.15
	Operations	43,425.52	72,185.58	72,336.04
	Capital	-	-	-
	Total Expenditures	\$2,100,481.77	\$ 2,623,775.63	\$ 2,874,564.19

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
		FY13-14	FY14-15	FY15-16
Finance				
	Salaries, Wages and Benefits	\$ 407,936.04	\$ 398,866.88	\$ 450,111.28
	Operations	180,739.80	160,350.00	160,350.00
	Capital	17,457.71	-	-
	Total Expenditures	\$ 606,133.55	\$ 559,216.88	\$ 610,461.28

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Facility Reserve Account				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	46,115.77	207,731.00	1,359,003.99
	Capital	-	-	-
	Total Expenditures	\$ 46,115.77	\$ 207,731.00	\$ 1,359,003.99

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Sanitation				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	2,121,173.64	2,249,208.33	2,225,114.86
	Capital	-	-	-
	Total Expenditures	\$ 2,121,173.64	\$ 2,249,208.33	\$ 2,225,114.86

City of Post Falls, Idaho
Department Narratives

Finance and Support Services Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
LID 99-1 Debt Service				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	27,710.00	26,720.00	26,350.00
	Capital	-	-	-
	Total Expenditures	\$ 27,710.00	\$ 26,720.00	\$ 26,350.00
LID 2004-1 Debt Service				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	149,167.50	180,900.00	180,900.00
	Capital	-	-	-
	Total Expenditures	\$ 149,167.50	\$ 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

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
		FY13-14	FY14-15	FY15-16
Legal- Prosecuting				
	Salaries, Wages and Benefits	\$ 242,920.20	\$ 260,635.04	\$ 271,060.44
	Operations	16,457.16	22,000.00	22,000.00
	Capital	-	-	-
	Total Expenditures	\$ 259,377.36	\$ 282,635.04	\$ 293,060.44

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Legal- Civil				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	75,776.00	125,000.00	150,000.00
	Capital	-	-	-
	Total Expenditures	\$ 75,776.00	\$ 125,000.00	\$ 150,000.00

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 FY13-14	Adopted Budget FY14-15	Adopted Budget FY15-16
Public Works				
	Salaries, Wages and Benefits	\$ 31,000.75	\$ 17,763.78	\$ 18,474.33
	Operations	6,902.09	3,335.00	3,335.00
	Capital	-	-	-
	Total Expenditures	\$ 37,902.84	\$ 21,098.78	\$ 21,809.33

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 FY13-14	Adopted Budget FY14-15	Adopted Budget FY15-16
Facility Maintenance				
	Salaries, Wages and Benefits	\$ 189,262.90	\$ 184,818.35	\$ 193,767.14
	Operations	34,714.39	32,060.00	27,600.00
	Capital	25,177.93	53,000.00	40,000.00
	Total Expenditures	\$ 249,155.22	\$ 269,878.35	\$ 261,367.14

Fleet Maintenance

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

		Actual Totals FY13-14	Adopted Budget FY14-15	Adopted Budget FY15-16
Fleet Maintenance				
	Salaries, Wages and Benefits	\$ 190,025.16	\$ 198,175.79	\$ 206,060.39
	Operations	131,013.70	115,817.00	115,817.00
	Capital	31,681.00	110,000.00	110,000.00
	Total Expenditures	\$ 352,719.86	\$ 423,992.79	\$ 431,877.39

Public Services Cont.

GIS

A GIS (Geographic Information System) is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information, i.e. data identified according to their locations. Simply put, a GIS combines layers of information about a place to give you a better understanding of that place. The layers of information you combine depends on your purpose. Some common examples would include: finding the best location for a new store, analyzing environmental damage, viewing similar crimes in a city to detect a pattern, and so on.

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
GIS				
	Salaries, Wages and Benefits	\$ -	\$ 79,968.42	\$ 78,017.97
	Operations	-	19,150.00	19,150.00
	Capital	-	-	-
	Total Expenditures	\$ -	\$ 99,118.42	\$ 97,167.97

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
		FY13-14	FY14-15	FY15-16
Sewer (Surface Water)				
	Salaries, Wages and Benefits	\$ 88,191.82	\$ -	\$ 90,728.40
	Operations	19,124.20	119,500.00	119,500.00
	Capital	-	3,500.00	3,500.00
	Total Expenditures	\$ 107,316.02	\$ 123,000.00	\$ 213,728.40

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
		FY13-14	FY14-15	FY15-16
Streets				
	Salaries, Wages and Benefits	\$ 579,517.74	\$ 619,774.26	\$ 686,777.18
	Operations	910,179.99	1,032,143.00	1,118,643.00
	Capital	34,022.44	132,000.00	120,000.00
	Total Expenditures	\$ 1,523,720.17	\$ 1,783,917.26	\$ 1,925,420.18

Public Services Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Street Lights				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	468,137.17	466,100.00	466,100.00
	Capital	-	-	-
	Total Expenditures	\$ 468,137.17	\$ 466,100.00	\$ 466,100.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Street Impact Fees				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	3,600.00	1,390,000.00	2,568,831.00
	Capital	314,841.95	400,000.00	-
	Total Expenditures	\$ 318,441.95	\$ 1,790,000.00	\$ 2,568,831.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Street Capital Improvements				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	47,994.00
	Capital	10,000.00	800,000.00	-
	Total Expenditures	\$ 10,000.00	\$ 800,000.00	\$ 47,994.00

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.

Public Services Cont.

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
		FY13-14	FY14-15	FY15-16
Water- Operating				
	Salaries, Wages and Benefits	\$ 475,902.49	\$ 533,948.19	\$ 537,554.33
	Operations	1,447,488.80	1,655,664.29	1,777,647.55
	Capital	-	201,500.00	141,500.00
	Total Expenditures	\$ 1,923,391.29	\$ 2,391,112.48	\$ 2,456,701.88

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Water- Construction				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	125,000.00	125,000.00
	Capital	-	175,000.00	175,000.00
	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.

City of Post Falls, Idaho
Department Narratives

Public Services Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Sewer- Operating				
	Salaries, Wages and Benefits	\$ 556,070.52	\$ 970,337.74	\$ 723,855.21
	Operations	3,233,997.08	5,294,189.79	5,852,992.63
	Capital	-	90,000.00	90,000.00
	Total Expenditures	\$ 3,790,067.60	\$ 6,354,527.53	\$ 6,666,847.84

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Sewer- Recycled Water				
	Salaries, Wages and Benefits	\$ 7,755.58	\$ -	\$ 6,871.79
	Operations	-	-	-
	Capital	-	-	-
	Total Expenditures	\$ 7,755.58	\$ -	\$ 6,871.79

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Sewer- Collections				
	Salaries, Wages and Benefits	\$ 206,568.58	\$ -	\$ 316,034.17
	Operations	96,457.74	213,110.00	213,110.00
	Capital	-	1,498,150.00	1,498,150.00
	Total Expenditures	\$ 303,026.32	\$ 1,711,260.00	\$ 2,027,294.17

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Sewer Constr- WWTP				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	2,790,140.00	2,790,140.00
	Total Expenditures	\$ -	\$ 2,790,140.00	\$ 2,790,140.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Sewer Constr- Collectors				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	-	-	-
	Capital	-	767,850.00	767,850.00
	Total Expenditures	\$ -	\$ 767,850.00	\$ 767,850.00

Public Services Cont.

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
		FY13-14	FY14-15	FY15-16
Building Inspector				
	Salaries, Wages and Benefits	\$ 151,217.39	\$ 273,740.53	\$ 284,690.15
	Operations	14,342.61	22,650.00	21,650.00
	Capital	-	-	-
	Total Expenditures	\$ 165,560.00	\$ 296,390.53	\$ 306,340.15

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
		FY13-14	FY14-15	FY15-16
City Engineer				
	Salaries, Wages and Benefits	\$ 389,850.56	\$ 407,045.96	\$ 423,327.80
	Operations	13,939.40	18,810.00	18,810.00
	Capital	-	-	-
	Total Expenditures	\$ 403,789.96	\$ 425,855.96	\$ 442,137.80

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.

Public Services Cont.

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
		FY13-14	FY14-15	FY15-16
Planning and Zoning				
	Salaries, Wages and Benefits	\$ 174,206.10	\$ 182,292.00	\$ 189,583.67
	Operations	17,830.83	23,873.27	18,769.00
	Capital	-	-	-
	Total Expenditures	\$ 192,036.93	\$ 206,165.27	\$ 208,352.67

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Annexation Fee Account				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	13,570.09	100,000.00	250,000.00
	Capital	-	-	-
	Total Expenditures	\$ 13,570.09	\$ 100,000.00	\$ 250,000.00

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.

City of Post Falls, Idaho
Department Narratives

Parks and Recreation Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Parks				
	Salaries, Wages and Benefits	\$ 494,223.42	\$ 619,720.57	\$ 656,865.02
	Operations	283,183.90	326,413.00	326,725.00
	Capital	76,838.47	40,072.94	7,500.00
	Total Expenditures	\$ 854,245.79	\$ 986,206.51	\$ 991,090.02

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Special Events				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	23,071.52	39,648.00	39,648.00
	Capital	-	-	-
	Total Expenditures	\$ 23,071.52	\$ 39,648.00	\$ 39,648.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Parks Construction				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	4,745.42	-	-
	Capital	68,317.33	55,000.00	-
	Total Expenditures	\$ 73,062.75	\$ 55,000.00	\$ -

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Parks Impact Fees				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	463.81	280,000.00	1,373,168.00
	Capital	22,500.00	580,000.00	635,000.00
	Total Expenditures	\$ 22,963.81	\$ 860,000.00	\$ 2,008,168.00

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.

Parks and Recreation Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Cemetery				
	Salaries, Wages and Benefits	\$ 115,339.45	\$ 123,563.95	\$ 128,484.50
	Operations	74,695.23	83,687.00	79,637.00
	Capital	7,960.00	7,985.00	-
	Total Expenditures	\$ 197,994.68	\$ 215,235.95	\$ 208,121.50

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Cemetery Capital Improvement				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	642.00	77,000.00	261,093.00
	Capital	-	-	-
	Total Expenditures	\$ 642.00	\$ 77,000.00	\$ 261,093.00

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
		FY13-14	FY14-15	FY15-16
Recreation				
	Salaries, Wages and Benefits	\$ 606,717.51	\$ 660,159.19	\$ 693,408.97
	Operations	179,057.40	186,333.00	185,033.00
	Capital	-	10,195.00	-
	Total Expenditures	\$ 785,774.91	\$ 856,687.19	\$ 878,441.97

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

Parks and Recreation Cont.

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
		FY13-14	FY14-15	FY15-16
Urban Forestry				
	Salaries, Wages and Benefits	\$ 62,083.33	\$ 75,202.24	\$ 79,545.18
	Operations	15,986.77	16,810.00	16,810.00
	Capital	-	-	-
	Total Expenditures	\$ 78,070.10	\$ 92,012.24	\$ 96,355.18

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
		FY13-14	FY14-15	FY15-16
Police				
	Salaries, Wages and Benefits	\$ 4,280,770.70	\$ 4,597,105.79	\$ 4,844,376.26
	Operations	574,479.65	546,324.20	545,374.20
	Capital	92,296.56	262,179.88	134,100.00
	Total Expenditures	\$ 4,947,546.91	\$ 5,405,609.87	\$ 5,523,850.46

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Oasis				
	Salaries, Wages and Benefits	\$ 134,070.20	\$ 64,655.95	\$ 159,910.77
	Operations	28,581.45	20,000.00	27,800.00
	Capital	-	-	-
	Total Expenditures	\$ 162,651.65	\$ 84,655.95	\$ 187,710.77

City of Post Falls, Idaho
Department Narratives

Police Cont.

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Animal Control				
	Salaries, Wages and Benefits	\$ 110,746.49	\$ 125,985.13	\$ 131,004.54
	Operations	20,255.87	20,550.00	40,550.00
	Capital	-	-	125,000.00
	Total Expenditures	\$ 131,002.36	\$ 146,535.13	\$ 296,554.54

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Drug Seizure				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	3,253.15	81,775.78	60,000.00
	Capital	-	-	-
	Total Expenditures	\$ 3,253.15	\$ 81,775.78	\$ 60,000.00

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
911 Support				
	Salaries, Wages and Benefits	\$ 53,992.55	\$ 56,785.69	\$ 58,755.40
	Operations	120,728.72	157,894.34	207,770.29
	Capital	740,607.67	235,992.54	120,211.85
	Total Expenditures	\$ 915,328.94	\$ 450,672.57	\$ 386,737.54

		Actual Totals	Adopted Budget	Adopted Budget
		FY13-14	FY14-15	FY15-16
Public Safety Impact Fees				
	Salaries, Wages and Benefits	\$ -	\$ -	\$ -
	Operations	34,460.76	97,100.00	45,030.70
	Capital	-	3,400.00	230,000.00
	Total Expenditures	\$ 34,460.76	\$ 100,500.00	\$ 275,030.70

Budget Summary

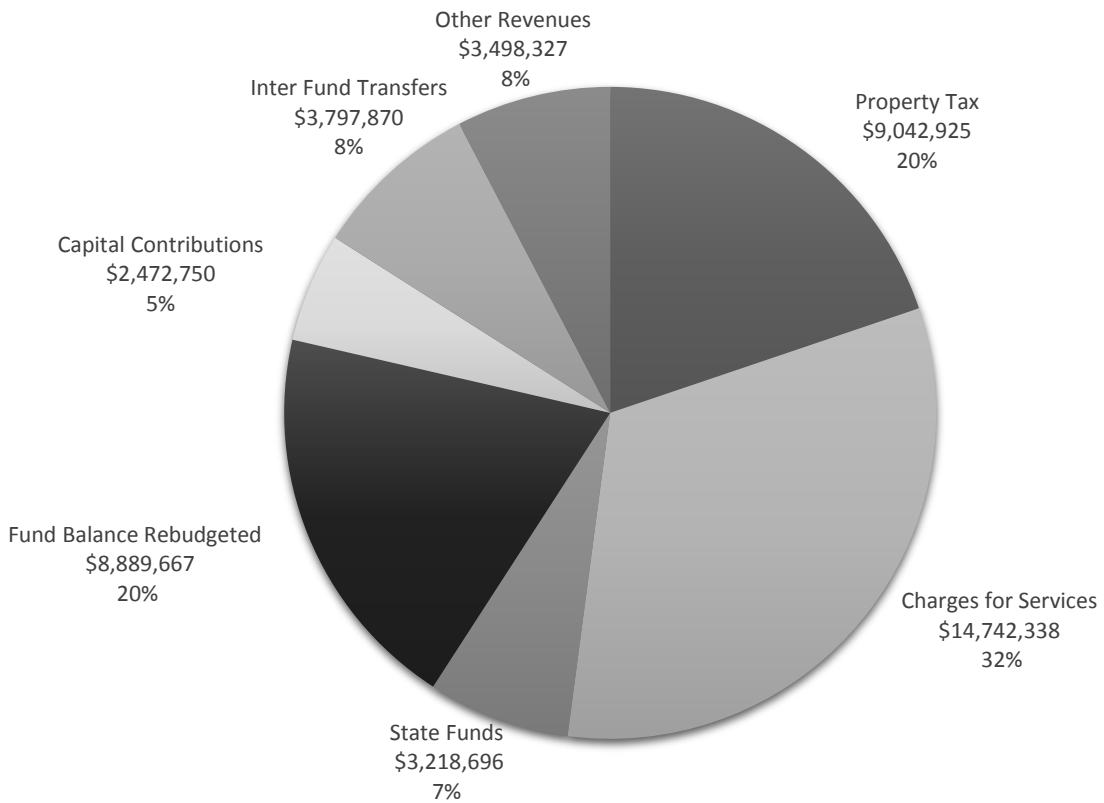
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2016

	Actual Totals FY 13-14	Adopted Budget FY 14-15	Adopted Budget FY 15-16
EXPENDITURES AND OTHER USES			
GENERAL FUND:			
MAYOR/COUNCIL	\$ 160,110	\$ 178,881	\$ 178,881
IS DEPARTMENT	\$ 283,531	\$ 205,953	\$ 206,765
GENERAL SERVICES	\$ 213,138	\$ 221,987	\$ 221,987
FINANCE	\$ 606,134	\$ 621,706	\$ 593,149
CITY CLERK	\$ 50,668	\$ 58,065	\$ 59,315
LEGAL SERVICES	\$ 335,153	\$ 401,259	\$ 432,635
CABLE FRANCHISE	\$ 116,665	\$ 153,245	\$ 150,670
HUMAN RESOURCES	\$ 123,742	\$ 114,726	\$ 132,533
POLICE	\$ 4,947,547	\$ 5,439,412	\$ 5,339,344
OASIS	\$ 162,652	\$ 40,658	\$ 182,904
LIBRARY DEPARTMENT	\$ 18	\$ -	\$ -
ANIMAL CONTROL	\$ 131,002	\$ 145,826	\$ 291,535
STREET	\$ 1,523,720	\$ 1,786,446	\$ 1,899,102
PUBLIC WORKS	\$ 37,903	\$ 23,462	\$ 21,099
FACILITY MAINTENANCE	\$ 249,155	\$ 285,073	\$ 253,938
FLEET MAINTENANCE	\$ 352,720	\$ 423,993	\$ 423,993
GIS	\$ -	\$ 99,118	\$ 99,118
URBAN FORESTRY	\$ 78,070	\$ 93,776	\$ 93,302
CEMETERY	\$ 197,995	\$ 215,227	\$ 203,201
PARKS	\$ 927,309	\$ 1,012,861	\$ 965,930
RECREATION	\$ 785,775	\$ 855,827	\$ 851,810
PLANNING & ZONING	\$ 192,037	\$ 206,165	\$ 201,061
BUILDING INSPECTOR	\$ 165,560	\$ 316,334	\$ 295,391
CITY ENGINEER	\$ 403,790	\$ 425,856	\$ 425,856
CAP IMPROVEMENT/OTHER	\$ 436,397	\$ 1,883,091	\$ 822,831
PERSONNEL POOL	\$ 2,401,476	\$ 2,378,534	\$ 2,821,888
SUBTOTAL-GF DEPT EXPEND	\$ 14,882,267	\$ 17,587,481	\$ 17,168,238
PERSONNEL POOL	\$ 2,100,481	\$ 2,623,776	\$ 2,874,564
ANNEXATION FEE ACCOUNT	\$ 13,570	\$ 100,000	\$ 250,000
SUBTOTAL-DED GF ACCOUNTS	\$ 2,114,051	\$ 2,723,776	\$ 3,124,564
TOTAL GENERAL FUND	\$ 16,996,318	\$ 20,311,257	\$ 20,292,802
SPECIAL REVENUE FUNDS:			
COMP LIABILITY INSURANCE	\$ 212,714	\$ 233,864	\$ 235,216
STREET LIGHTS	\$ 468,137	\$ 466,100	\$ 466,100
911 SUPPORT	\$ 915,329	\$ 450,673	\$ 386,738
DRUG SEIZURE	\$ 3,253	\$ 81,776	\$ 60,000
SPECIAL EVENTS	\$ 23,072	\$ 39,648	\$ 39,647
CEMETERY CAPITAL IMPROVEMENT	\$ 1,642	\$ 77,000	\$ 261,093
TOTAL SPECIAL REV FUND EXPEND	\$ 1,624,147	\$ 1,349,061	\$ 1,448,794
CAPITAL PROJECTS FUNDS:			
FACILITY RESERVE ACCOUNT	\$ 46,116	\$ 207,731	\$ 1,359,004
PUBLIC SAFETY IMPACT FEES	\$ 34,461	\$ 100,500	\$ 275,031
STREETS IMPACT FEES	\$ 318,442	\$ 1,790,000	\$ 2,568,831
PARKS IMPACT FEES	\$ 22,964	\$ 860,000	\$ 2,008,168
STREET CAPITAL IMPROVEMENTS	\$ 10,000	\$ 800,000	\$ 47,994
TOTAL CAPITAL PROJECTS FUND EXP.	\$ 431,983	\$ 3,758,231	\$ 6,259,028
DEBT SERVICE FUNDS:			
LID 99-1 DEBT SERVICE	\$ 27,710	\$ 26,720	\$ 26,350
LID 2004-1 DEBT SERVICE	\$ 149,168	\$ 180,900	\$ 180,900
LID GUARANTEE	\$ 150	\$ 150	\$ 150
TOTAL DEBT SERVICE FUND EXP.	\$ 177,028	\$ 207,770	\$ 207,400

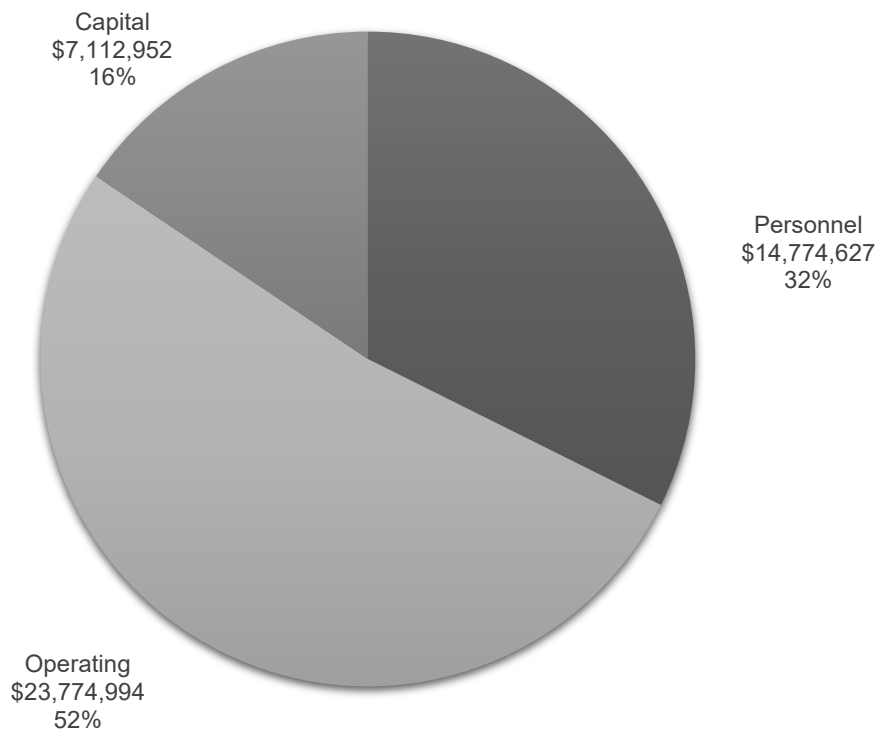
City of Post Falls, Idaho
 Summary of Budgeted Expenses and Revenues
 Fiscal Year 2016

	Actual Totals FY 13-14	Adopted Budget FY 14-15	Adopted Budget FY 15-16
EXPENDITURES (CONT.)			
ENTERPRISE FUNDS:			
SEWER (OPERATING)	\$ 3,790,068	\$ 6,354,528	\$ 6,677,995
SEWER (COLLECTIONS)	\$ 303,026	\$ 1,711,260	\$ 2,019,196
SEWER (RECYCLED WATER))	\$ 7,756	\$ -	\$ 6,646
SEWER (SURFACE WATER)	\$ 107,316	\$ 123,000	\$ 210,905
SEWER CONST - WWTP	\$ -	\$ 2,790,140	\$ 2,790,140
SEWER CONST - COLLECTORS	\$ -	\$ 767,850	\$ 767,850
STORM WATER	\$ -	\$ -	\$ -
SANITATION	\$ 2,121,174	\$ 2,249,208	\$ 2,225,115
WATER (OPERATING)	\$ 1,923,391	\$ 2,391,112	\$ 2,456,702
WATER CONSTRUCTION	\$ -	\$ 300,000	\$ 300,000
TOTAL ENTERPRISE FUND EXP.	\$ 8,252,731	\$ 16,687,098	\$ 17,454,549
TOTAL BUDGETED EXPENDITURES	\$ 27,482,207	\$ 42,313,417	\$ 45,662,573
REVENUES AND OTHER SOURCES			
GENERAL FUND:			
PROPERTY TAX REVENUE	\$ 8,365,019	\$ 8,783,940	\$ 9,142,925
OTHER REVENUE	\$ 6,474,887	\$ 7,604,436	\$ 6,809,177
OTHER FINANCING SOURCES	\$ 1,136,686	\$ 1,199,105	\$ 1,216,136
GENERAL FUND DEDICATED ACCOUNTS:			
OTHER REVENUE	\$ 219,967	\$ 213,000	\$ 213,000
OTHER FINANCING SOURCES	\$ 2,352,311	\$ 2,352,312	\$ 2,394,138
FUND BALANCE REBUDGETED		\$ 158,464	\$ 517,426
TOTAL GENERAL FUND RESOURCES	\$ 18,548,870	\$ 20,311,257	\$ 20,292,802
SPECIAL REVENUE FUNDS:			
PROPERTY TAX REVENUE	\$ 162,000	\$ 162,000	\$ 162,000
OTHER REVENUE	\$ 1,322,813	\$ 1,051,280	\$ 939,275
OTHER FINANCING SOURCES	\$ 100,204	\$ 106,275	\$ 107,677
FUND BALANCE REBUDGETED		\$ 29,506	\$ 239,842
TOTAL SPEC. REV. FUND RESOURCES	\$ 1,585,017	\$ 1,349,061	\$ 1,448,794
CAPITAL PROJECTS FUNDS:			
OTHER REVENUE	\$ 668,042	\$ 1,485,500	\$ 685,500
OTHER FINANCING SOURCES	\$ 342,731	\$ 207,731	\$ -
FUND BALANCE REBUDGETED		\$ 2,065,000	\$ 5,573,528
TOTAL CAPITAL PROJECTS RESOURCES	\$ 1,010,773	\$ 3,758,231	\$ 6,259,028
DEBT SERVICE FUNDS:			
OTHER REVENUE	\$ 192,035	\$ 190,100	\$ 190,100
OTHER FINANCING SOURCES	\$ 158	\$ -	\$ -
FUND BALANCE REBUDGETED		\$ 17,670	\$ 17,300
TOTAL DEBT SERVICE RESOURCES	\$ 192,193	\$ 207,770	\$ 207,400
ENTERPRISE FUNDS:			
OPERATING REVENUES	\$ 11,484,802	\$ 12,850,609	\$ 13,618,059
CONTRIBUTED CAPITAL/CAP FEES	\$ 1,484,553	\$ 1,215,000	\$ 1,215,000
OTHER FINANCING SOURCES	\$ 79,920	\$ 79,920	\$ 79,920
FUND EQUITY REBGTD./BOND		\$ 2,541,569	\$ 2,541,570
TOTAL ENTERPRISE FUND RESOURCES	\$ 13,049,275	\$ 16,687,098	\$ 17,454,549
TOTAL BUDGETED RESOURCES	\$ 34,386,128	\$ 42,313,417	\$ 45,662,573

City of Post Falls, Idaho Budgeted Funding by Source



City of Post Falls, Idaho Budgeted Expenditures by Type



City of Post Falls, Idaho
Fund Balance Summary
Fiscal Year 2016

Fund	Estimated Beginning Fund Balance	Revenues	Anticipated Fund Balance Usage	Total Sources	Appropriations	Estimated Ending Fund Balance	Anticipated Change %
001 - GENERAL FUND	\$ 5,616,433	\$ 17,168,237	\$ -	\$ 17,168,237	\$ 17,168,238	\$ 5,616,433	0%
002 - COMPREHENSIVE LIABILITY	64,659	235,216	-	235,216	235,216	64,659	0%
003 - PERSONNEL BENEFIT POOL	2,677,618	2,507,138	367,426	2,874,564	2,874,564	2,310,192	-14%
004 - STREET LIGHTS	82,551	466,100	-	466,100	466,100	82,551	0%
007 - DRUG SEIZURE PROGRAM	21,776	60,000	-	60,000	60,000	21,776	0%
008 - 911 SUPPORT	(175,892)	386,738	-	386,738	386,738	(175,892)	0%
011 - FACILITY BUILDING RESERVE	(435,223)		1,359,004	1,359,004	1,359,004	(1,794,227)	312%
017 - ANNEXATION FEES	795,002	100,000	150,000	250,000	250,000	645,002	-19%
023 - SPECIAL EVENTS	67,510	33,398	6,250	39,648	39,648	61,260	-9%
027 - HUD	1,319	-	-	-	-	1,319	0%
029 - CEMETERY CAP IMPROVEMENT	261,093	27,500	233,593	261,093	261,093	27,500	-89%
035 - PUBLIC SAFETY IMPACT FEES	171,247	100,500	174,531	275,031	275,031	(3,284)	-102%
036 - FALLS PARK	1,610	-	-	-	-	1,610	0%
037 - STREETS IMPACT FEES	2,568,831	325,000	2,243,831	2,568,831	2,568,831	325,000	-87%
038 - PARKS IMPACT FEES	2,167,598	260,000	1,748,168	2,008,168	2,008,168	419,430	-81%
039 - STREETS CAPITAL PROJECTS	47,994	-	47,994	47,994	47,994	(0)	-100%
402 - LID 99-1	43,504	9,050	17,300	26,350	26,350	26,204	-40%
410 - LID 2004	967,549	180,900	-	180,900	180,900	967,549	0%
450 - LID GUARANTEE	16,425	150	-	150	150	16,425	0%
650 - SEWER OPERATING	15,669,184	8,914,742	-	8,914,742	8,914,742	15,669,184	0%
651 - SEWER CAPITAL - WWTP	41,357,748	905,420	1,884,720	2,790,140	2,790,140	39,473,028	-5%
652 - SEWER CAPITAL - COLLECTOR	9,402,607	251,000	516,850	767,850	767,850	8,885,757	-5%
700 - SANITATION	1,515,596	2,225,115	-	2,225,115	2,225,115	1,515,596	0%
750 - WATER OPERATING	5,192,409	2,456,702	-	2,456,702	2,456,702	5,192,409	0%
753 - WATER CAPITAL	14,176,763	160,000	140,000	300,000	300,000	14,036,763	-1%
Total:	\$ 102,275,912	\$ 36,772,906	\$ 8,889,667	\$ 45,662,573	\$ 45,662,573	\$ 93,386,245	-9%

Anticipated Fund Balance Usage

1. \$367,426 is budgeted from the Personnel Benefits Pool to cover City-wide wage enhancements.
2. The full \$1,359,004 is budgeted to build up Facility Building reserve and for use on Facility Improvements where needed.
3. \$150,000 of Annexation Fees is budgeted for continued operations.
4. The Cemetery has budgeted an additional \$233,593 for cemetery expansion efforts.
5. \$174,531 is budgeted from Public Safety Impact Fees for use on Facility Improvements at the Police Department.
6. \$10,570 is budgeted for the Impact fee Study and the remainder is budgeted for projects such as the 7th Ave Modernization Improvements and operational fiscal year expenditures.
7. \$1,748,168 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.
8. \$47,994 from the Streets Capital Projects Fund has been budgeted for on-going projects.
9. The full \$17,300 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 2016

Revenue Type	Fiscal Year 2016 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/ Assessm*

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 2016

Revenue Type	Fiscal Year 2016 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 Rebudgeted

- 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 2016

Revenue Type	Fiscal Year 2016 Revenue Projection Factors
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Applicable Funds
Revenue Source

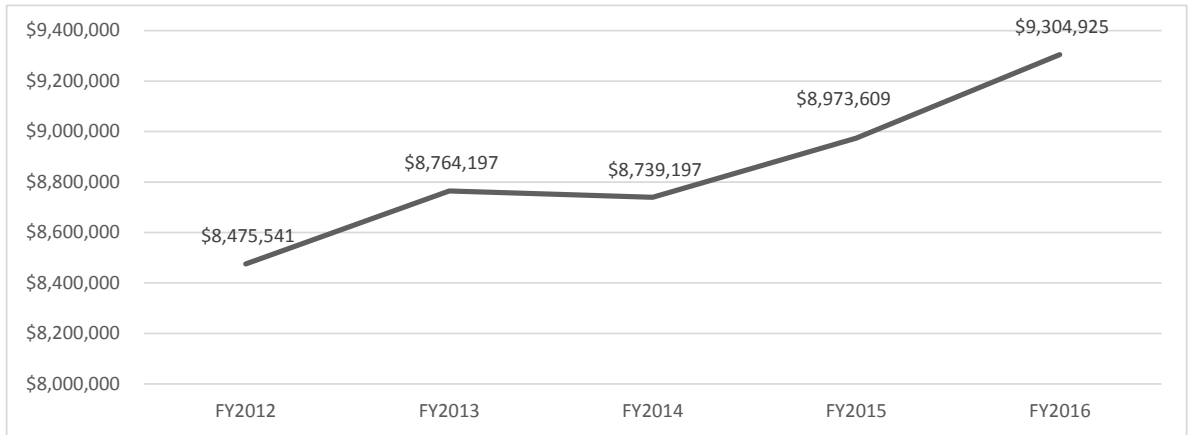
Enterprise Fund Capital/ Cap Fees

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

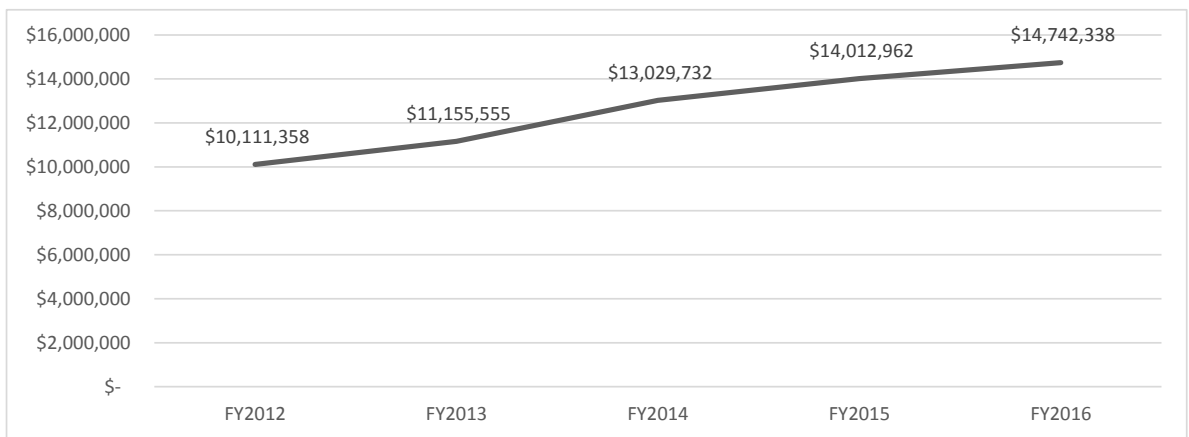
Based on departmental estimates, reviewed in light of five-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2012- 2016

Property Tax Revenue History

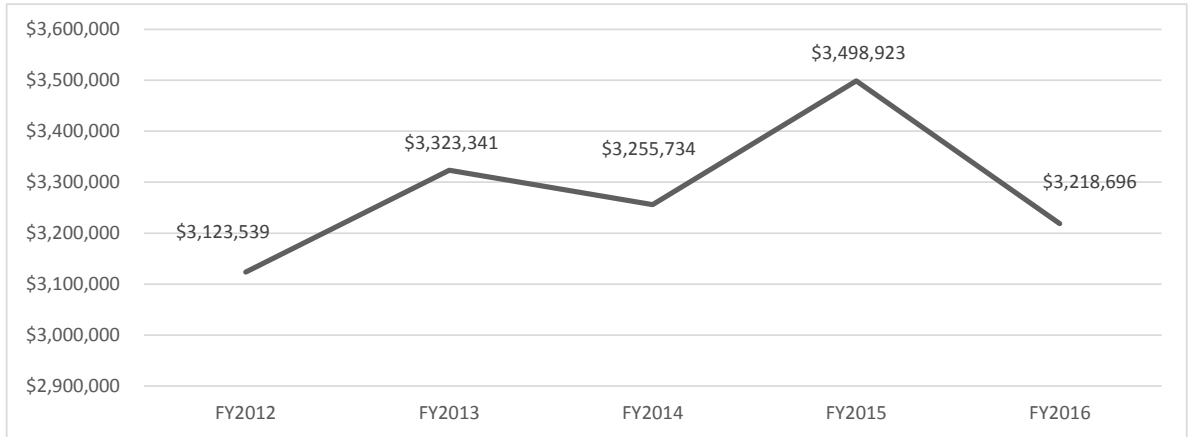


Charges for Service Revenue History

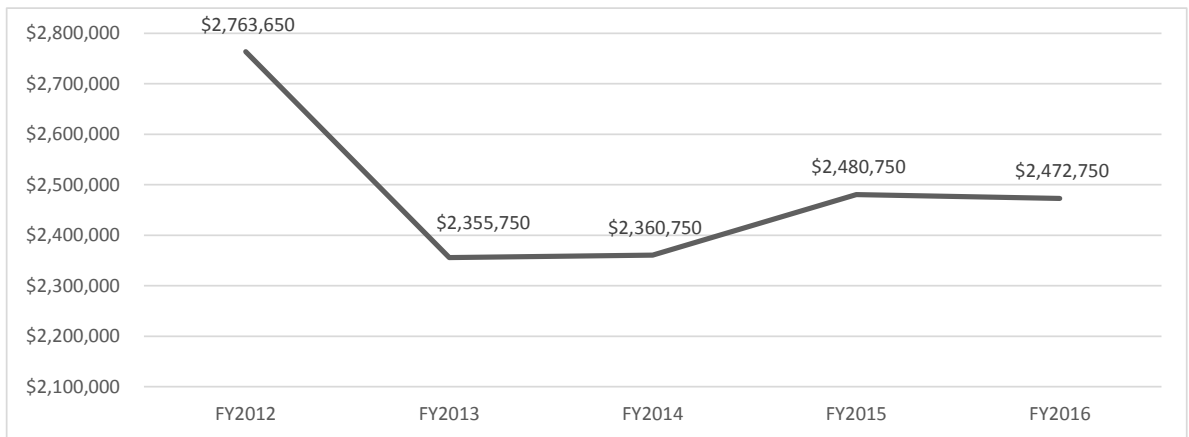


City of Post Falls, Idaho
Significant Revenue Sources
Fiscal Years 2012- 2016

State Funds Revenue History



Capital Contributions Revenue History



City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals	Budget	Budget	(Under) FY 2014	
		FY 2013	FY 2014	FY 2015	\$	%
001 - GENERAL FUND						
410 - General Government Services						
001-410.1423.38101	Beer/Wine/Liquor License	\$ 32,033.75	\$ 30,000.00	\$ 32,000.00	\$ 2,000.00	7%
001-410.1424.34102	Donations - PF Youth Commissi	935.79	1,800.00	1,800.00	-	0%
001-410.1427.39185	Payroll Reimbursement	225.00	-	-	-	0%
001-410.1429.31900	URA Tax Rebate	186.18	-	-	-	0%
001-410.1430.33108	LID Administration Fee	17,600.00	15,000.00	8,000.00	(7,000.00)	-47%
001-410.1431.39180	NSF Check Return Fees	1,825.81	1,500.00	1,500.00	-	0%
001-410.1432.39410	Equipment Auction Revenue	2,085.70	-	-	-	0%
001-410.1433.39170	Miscellaneous Income	4,446.90	2,000.00	2,000.00	-	0%
001-410.1433.39195	Incentive Rebates	6,771.00	300.00	5,000.00	4,700.00	#####
001-410.1434.33113	Rental Income-Land, Bldgs	2,327.90	500.00	500.00	-	0%
001-410.1442.34206	Public Art Donation	-	-	-	-	0%
001-410.1490.30010	Taxes Current	8,365,019.16	8,783,940.00	9,042,925.00	258,985.00	3%
001-410.1490.30020	Taxes Delinquent	207,810.08	381,200.00	381,200.00	-	0%
001-410.1490.30030	Taxes Penalty & Interest	68,797.97	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%
001-410.1490.30065	Persl Propty Tax Exemptn Replcemnt	110,480.82	-	110,480.82	110,480.82	
001-410.1490.30070	REA County & 3% Yield	23,890.00	24,000.00	24,000.00	-	0%
001-410.1495.31100	State Revenue Sharing	1,213,304.63	1,263,491.00	1,319,095.00	55,604.00	4%
001-410.1495.31200	State Sales Tax	350,417.39	382,152.00	422,308.00	40,156.00	11%
001-410.1495.31300	State Liquor	847,433.00	900,000.00	725,000.00	(175,000.00)	-19%
001-410.1496.32010	Avista Gas Franchise Fees	95,416.55	90,000.00	90,000.00	-	0%
001-410.1496.32020	Avista Electric Franchise Fee	187,475.46	165,000.00	165,000.00	-	0%
001-410.1496.32030	KEC - Franchise Fees	47,958.99	33,000.00	33,000.00	-	0%
001-410.1496.32040	Franchise Fee Time Warner	136,444.87	140,000.00	140,000.00	-	0%
001-410.1900.37020	Investment Income	46,598.58	20,000.00	20,000.00	-	0%
001-410.1900.37040	Designated Investmt Income	28,599.57	30,000.00	10,000.00	(20,000.00)	-67%
001-410.1920.37225	Anticipated Revenue	-	200,000.00	200,000.00	-	0%
410 - General Government Services Total:		\$ 11,799,843.30	\$ 12,445,264.00	\$ 12,715,189.82	\$ 269,925.82	2%
421 - Police						
001-421.1107.34202	Bullet Proof Vest Grant	\$ -	\$ -	\$ -	\$ -	0%
001-421.1114.34208	ITD Off of Hwy Safety Grant	9,553.00	14,000.00	-	(14,000.00)	-100%
001-421.1114.34224	TEM Grants - Impaired	3,474.00	-	-	-	0%
001-421.1427.39185	Payroll Reimbursement Police	21,248.82	-	-	-	0%
001-421.1501.33214	Traffic School	4,800.00	26,000.00	15,000.00	(11,000.00)	-42%
001-421.1508.33215	Traffic School - Rathdrum	100.00	-	-	-	0%
001-421.1510.33209	Police Fines	95,876.46	100,000.00	100,000.00	-	0%
001-421.1511.33204	Community Room Fees	130.00	-	-	-	0%
001-421.1513.33208	Police - School Resource Off.	84,124.98	83,300.00	83,300.00	-	0%
001-421.1514.33207	Police - Misc. Services	6,633.11	1,000.00	1,000.00	-	0%
001-421.1514.38509	Merchant Police	25.00	-	-	-	0%
001-421.1515.33211	Prosecution Reimbursement	2,832.51	3,000.00	3,000.00	-	0%
001-421.1516.33210	Police Training	-	-	-	-	0%
001-421.1524.39250	Police Auction	2,749.60	-	-	-	0%
001-421.1525.34220	Police Donations	16,468.00	-	-	-	0%
001-421.1532.33218	Open House	1,250.00	-	-	-	0%
001-421.1534.33207	Police - Teen Court	1,339.00	-	-	-	0%
421 - Police Total:		\$ 250,604.48	\$ 227,300.00	\$ 202,300.00	\$ (25,000.00)	-11%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
423 - Oasis						
001-423.1141.34211	VAWA Stop Grant	\$ 79,965.62	\$ -	\$ 162,904.00	\$ 162,904.00	0%
001-423.1149.34253	Child Abuse & Profiling Conference	6,210.00	-	-	-	0%
001-423.1150.34271	VAWA Grant - 5/14 - 12/14	22,033.00	-	-	-	0%
001-423.1151.34213	ICDVVA 7/1/2014 - 6/30/2015	295.52	20,000.00	-	(20,000.00)	-100%
001-423.1152.34213	ICDVVA 7/1/2015 - 6/30/2016	-	-	20,000.00	20,000.00	
001-423.1502.34276	Oasis Donations	1,243.87	-	-	-	0%
001-423.1519.34258	Designation Donations	8,100.18	-	-	-	0%
423 - Oasis Total:		\$ 117,848.19	\$ 20,000.00	\$ 182,904.00	\$ 162,904.00	815%
424 - Legal - Prosecuting						
001-424.1140.34205	JAG Revenue	\$ 8,982.00	\$ -	\$ -	\$ -	0%
001-424.1141.34211	VAWA Stop Grant 1/1/12-12/31/12	19,130.38	-	-	-	0%
001-424.1515.33211	Rathdrum Prosecution Reimbursement	-	-	-	-	0%
424 - Legal - Prosecuting Total:		\$ 28,112.38	\$ -	\$ -	\$ -	0%
427 - Animal Control						
001-427.1504.33201	Animal Control	\$ 19,676.36	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	-20%
001-427.1504.34200	Animal Control Donations	450.15	-	145,000.00	145,000.00	
001-427.1505.33205	Dog Impound Fees	31,424.00	35,000.00	32,000.00	(3,000.00)	-9%
427 - Animal Control Total:		\$ 51,550.51	\$ 60,000.00	\$ 197,000.00	\$ 137,000.00	228%
430 - Public Works Revenue						
001-430.1491.31600	Highway District	\$ 220,770.57	\$ 310,000.00	\$ 226,000.00	\$ (84,000.00)	-27%
001-430.1495.31400	State Hwy Use	951,685.13	953,280.40	1,244,627.70	291,347.30	31%
001-430.1702.38401	Public Works - Misc. Income	904.00	-	-	-	0%
430 - Public Works Revenue Total:		\$ 1,173,359.70	\$ 1,263,280.40	\$ 1,470,627.70	\$ 207,347.30	16%
431 - Streets						
001-431.1308.34114	City Wide Signal - LHTAC	\$ -	\$ 49,000.00	\$ -	\$ (49,000.00)	-100%
001-431.1309.34114	Mullan Ave/Idaho St - LHTAC	-	74,000.00	-	(74,000.00)	-100%
001-431.1701.38402	Sign Building	68,120.36	2,500.00	2,500.00	-	0%
431 - Streets Total:		\$ 68,120.36	\$ 125,500.00	\$ 2,500.00	\$ (123,000.00)	-98%
441 - Urban Forestry						
001-441.1652.33329	Tree Sales - Memorial	\$ -	\$ -	\$ -	\$ -	0%
001-441.1680.34302	Arbor Day Sponsor Donations	782.88	250.00	250.00	-	0%
001-441.1681.34314	Tree Trust	150.00	1,000.00	1,000.00	-	0%
001-441.1683.34312	Street Tree Installation Fees	-	-	-	-	0%
441 - Urban Forestry Total:		\$ 932.88	\$ 1,250.00	\$ 1,250.00	\$ -	0%
442 - Cemetery						
001-442.1409.39140	Cemetery Misc	\$ 3,615.00	\$ 500.00	\$ 500.00	\$ -	0%
001-442.1670.33307	Cemetery	33,889.53	22,000.00	22,000.00	-	0%
001-442.1671.33313	Grave Liners	16,550.00	15,000.00	15,000.00	-	0%
001-442.1672.33317	Markers & Headstones	49,795.69	35,000.00	35,000.00	-	0%
001-442.1674.33319	Open & Close	31,050.00	22,000.00	22,000.00	-	0%
442 - Cemetery Total:		\$ 134,900.22	\$ 94,500.00	\$ 94,500.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

Fund	Department	Actual	Adopted	Adopted	Change Over	
		Totals	Budget	Budget	(Under) FY 2014	
		FY 2013	FY 2014	FY 2015	\$	%
443 - Parks						
001-443.1639.33396	Recreation Field Reservations	\$ -	\$ -	\$ -	\$ -	0%
001-443.1650.33323	Parks - Misc. Income	17,540.90	-	-	-	0%
001-443.1651.33325	Parks - Parking Fees	33,894.35	35,000.00	35,000.00	-	0%
001-443.1653.33321	Parks - Concessionaires	130.00	-	-	-	0%
001-443.1654.33327	Parks - Reservations	37,129.00	31,500.00	31,500.00	-	0%
001-443.1655.38304	Juvenile Diversion Program	1,414.81	-	-	-	0%
001-443.1656.34320	Parks Donations	1,480.00	-	-	-	0%
001-443.1658.34255	Avista - TP Wave Maintenance	-	-	10,000.00	10,000.00	
001-443.1658.38301	Avista Maintenance Agreement	50,000.00	50,000.00	50,000.00	-	0%
001-443.1667.34322	Community Garden Donations	250.00	-	-	-	0%
443 - Parks Total:		\$ 141,839.06	\$ 116,500.00	\$ 126,500.00	\$ 10,000.00	9%
445 - Recreation						
001-445.1202.34330	Recreation Grants	\$ -	\$ 500.00	\$ 500.00	\$ -	0%
001-445.1606.33361	Recreation Fitness	395.50	1,267.00	1,267.00	-	0%
001-445.1609.33381	Recreation T- Ball	8,868.30	7,200.00	7,200.00	-	0%
001-445.1609.34336	Recreation T-Ball Sponsor	3,794.00	3,925.00	3,925.00	-	0%
001-445.1610.33355	Recreation B-Ball Youth	16,294.03	15,492.00	15,492.00	-	0%
001-445.1610.34322	Recreation B-Ball Youth Sponsor	8,121.00	8,072.00	8,072.00	-	0%
001-445.1611.33351	Recreation B-Ball Adult	1,896.00	8,137.00	8,137.00	-	0%
001-445.1611.34320	Recreation B-Ball Adult Sponsor	-	8,307.00	8,307.00	-	0%
001-445.1612.33353	Recreation B-Ball Open	1,995.15	1,700.00	1,700.00	-	0%
001-445.1613.33357	Recreation B-Ball Youth Comp	24,097.00	31,182.00	31,182.00	-	0%
001-445.1613.34318	Rec B-Ball Youth Spons. Comp	-	-	-	-	
001-445.1614.33375	Recreation Special Activity	2,078.00	7,669.00	7,669.00	-	0%
001-445.1615.33345	Recreation - Gym Rental	1,981.25	4,000.00	4,000.00	-	0%
001-445.1616.33359	Recreation Dance	27,163.61	16,000.00	16,000.00	-	0%
001-445.1617.33339	Rec Dept - Gymnastics	2,790.10	2,596.00	2,596.00	-	0%
001-445.1618.33315	Ice Skating	3,218.00	3,500.00	3,500.00	-	0%
001-445.1619.33365	Recreation Football-Flag	4,630.00	5,171.00	5,171.00	-	0%
001-445.1622.33367	Recreation Karate	4,191.50	6,962.00	6,962.00	-	0%
001-445.1623.33373	Recreation Soccer Youth	28,417.10	31,300.00	31,300.00	-	0%
001-445.1623.34334	Recreation Soccer Sponsor	10,556.50	11,070.00	11,070.00	-	0%
001-445.1625.33391	Recreation Workshops	3,644.76	2,534.00	2,534.00	-	0%
001-445.1626.33383	Recreation Tennis Lessons	3,640.00	4,043.00	4,043.00	-	0%
001-445.1627.33341	Rec Tennis Tournament/League	144.00	2,500.00	2,500.00	-	0%
001-445.1628.33385	Recreation V-Ball Adult	22,418.00	22,189.00	22,189.00	-	0%
001-445.1628.34338	Recreation V-Ball Sponsor	135.00	-	-	-	
001-445.1629.33387	Recreation V-Ball Open	1,586.20	1,335.00	1,335.00	-	0%
001-445.1630.33389	Recreation V-Ball Youth	7,657.00	8,064.00	8,064.00	-	0%
001-445.1630.34340	Recreation V-Ball Youth Sponsor	2,209.50	2,565.00	2,565.00	-	0%
001-445.1631.33349	Recreation Art Program	2,175.00	3,315.00	3,315.00	-	0%
001-445.1632.33379	Recreation Summer Day Camp	89,853.50	89,717.00	89,717.00	-	0%
001-445.1633.33377	Recreation Sports Camps	6,261.37	9,636.00	9,636.00	-	0%
001-445.1633.34101	Camp Scholarships	-	1,000.00	1,000.00	-	0%
001-445.1634.34328	Recreation Football Sponsor	1,620.00	2,700.00	2,700.00	-	0%
001-445.1635.33363	Recreation Flag Adult	10,015.00	10,474.00	10,474.00	-	0%
001-445.1635.34326	Recreation Flag Adult Sponsor	405.00	-	-	-	
001-445.1639.39335	Recreation Revenue	12,969.00	3,911.00	3,911.00	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-445.1640.33343	Recreation - Golf	6,257.10	3,500.00	3,500.00	-	0%
001-445.1642.33369	Recreation Preschool	1,774.30	2,048.00	2,048.00	-	0%
001-445.1643.34344	Scholarships	-	1,000.00	1,000.00	-	0%
001-445.1644.38302	Centennial Trail Usage Fee	(100.00)	250.00	250.00	-	0%
001-445.1653.33393	Recreation Concessionaires	3,676.36	1,500.00	1,500.00	-	0%
445 - Recreation Total:		\$ 326,828.13	\$ 346,331.00	\$ 346,331.00	\$ -	0%
450 - Economic & Comm. Dev. Rev						
001-450.1753.38502	Build Insp - Electrical	\$ -	\$ 70,000.00	\$ 70,000.00	\$ -	0%
001-450.1753.38506	Build Insp - Plumbing	-	50,000.00	50,000.00	-	0%
001-450.1753.38507	Building Permits	473,439.17	300,000.00	300,000.00	-	0%
001-450.1754.38505	Build Insp - State Plumbing	5,647.54	3,500.00	-	(3,500.00)	-100%
001-450.1755.38503	Build Insp - State Electrical	7,732.20	6,500.00	-	(6,500.00)	-100%
001-450.1756.38501	Build Insp - Mechanical	46,761.75	35,000.00	35,000.00	-	0%
450 - Economic & Comm. Dev. Rev Total:		\$ 533,580.66	\$ 465,000.00	\$ 455,000.00	\$ (10,000.00)	-2%
453 - Engineering						
001-453.1751.33502	Engineer - Map Sales	\$ 120.00	\$ -	\$ -	\$ -	0%
001-453.1752.33501	Engineer - Inspection Fees	134,533.60	90,000.00	90,000.00	-	0%
001-453.1757.38511	P & Z Fees	53,481.00	45,000.00	45,000.00	-	0%
001-453.1758.38509	Business License Fee	24,251.00	23,000.00	23,000.00	-	0%
453 - Engineering Total:		\$ 212,385.60	\$ 158,000.00	\$ 158,000.00	\$ -	0%
497 - Transfer Out						
001-497.1903.37461	Transfer Sanitation	\$ 237,458.04	\$ 250,489.43	\$ 261,842.36	\$ 11,352.93	5%
001-497.1903.37462	Transfer Water	399,554.04	421,700.82	409,381.18	(12,319.64)	-3%
001-497.1903.37463	Transfer Reclaimed Water	499,674.00	526,917.86	544,911.49	17,993.63	3%
497 - Transfer Out Total:		\$ 1,136,686.08	\$ 1,199,108.11	\$ 1,216,135.03	\$ 17,026.92	1%
001 - GENERAL FUND Total:		\$ 15,976,591.55	\$ 16,522,033.51	\$ 17,168,237.55	\$ 646,204.04	4%
002 - COMPREHENSIVE LIABILITY						
410 - General Government Services						
002-410.0000.39160	Ins Reimb/Damage Claim Reimb.	\$ 7,112.91	\$ -	\$ -	\$ -	0%
002-410.1490.30010	Taxes Current	162,000.00	162,000.00	162,000.00	-	0%
002-410.1900.37020	Investment Income	10.45	50.00	-	(50.00)	-100%
410 - General Government Services Total:		\$ 169,123.36	\$ 162,050.00	\$ 162,000.00	\$ (50.00)	0%
497 - Transfer Out						
002-497.1903.37461	Transfer Sanitation	\$ 4,970.04	\$ 5,066.90	\$ 4,784.03	\$ (282.87)	-6%
002-497.1903.37462	Transfer Water	15,467.04	16,589.66	16,232.21	(357.45)	-2%
002-497.1903.37463	Transfer Reclaimed Water	45,305.76	50,157.87	52,199.62	2,041.75	4%
497 - Transfer Out Total:		\$ 65,742.84	\$ 71,814.43	\$ 73,215.86	\$ 1,401.43	2%
002 - COMPREHENSIVE LIABILITY Total:		\$ 234,866.20	\$ 233,864.43	\$ 235,215.86	\$ 1,351.43	1%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
003 - PERSONNEL BENEFIT POOL						
482 - Personnel Pool						
003-482.1495.31800	State Refunds - Benefits	\$ 2,287.74	\$ 24,000.00	\$ 24,000.00	\$ -	0%
003-482.1900.37020	Investment Income	14,528.79	5,000.00	5,000.00	-	0%
003-482.1900.37040	Designated Investmt Income	4,692.23	-	-	-	
003-482.1920.37200	Cash Carryover	-	158,463.66	367,426.22	208,962.56	132%
003-482.4001.39120	Employee Premium Fee	87,321.74	84,000.00	84,000.00	-	0%
482 - Personnel Pool Total:		\$ 108,830.50	\$ 271,463.66	\$ 480,426.22	\$ 208,962.56	77%
497 - Transfer Out						
003-497.1903.37001	Transfer General Fund	\$ 2,352,312.00	\$ 2,352,311.97	\$ 2,394,137.97	\$ 41,826.00	2%
497 - Transfer Out Total:		\$ 2,352,312.00	\$ 2,352,311.97	\$ 2,394,137.97	\$ 41,826.00	2%
003 - PERSONNEL BENEFIT POOL Total:		\$ 2,461,142.50	\$ 2,623,775.63	\$ 2,874,564.19	\$ 250,788.56	10%
004 - STREET LIGHTS						
465 - Street Lights						
004-465.1703.33611	Utility Collection	\$ 466,865.29	\$ 456,000.00	\$ 456,000.00	\$ -	0%
004-465.1704.33401	Developer St Light Contribution	5,513.40	1,000.00	1,000.00	-	0%
004-465.1900.37020	Investment Income	29.27	100.00	100.00	-	0%
004-465.3302.33713	Utility Penalty-Svc Fees	9,903.49	9,000.00	9,000.00	-	0%
465 - Street Lights Total:		\$ 482,311.45	\$ 466,100.00	\$ 466,100.00	\$ -	0%
004 - STREET LIGHTS Total:		\$ 482,311.45	\$ 466,100.00	\$ 466,100.00	\$ -	0%
007 - DRUG SEIZURE PROGRAM						
425 - Drug Seizure Program						
007-425.1525.34242	Leashes & Laces	\$ 2,475.00	\$ -	\$ -	\$ -	0%
007-425.1526.34208	K-9 Donations	1,100.14	-	-	-	0%
007-425.1526.39240	Drug Seizure Revenue	8,952.87	60,000.00	60,000.00	-	0%
007-425.1900.37020	Investment Income	11.57	-	-	-	0%
425 - Drug Seizure Program Total:		\$ 12,539.58	\$ 60,000.00	\$ 60,000.00	\$ -	0%
007 - DRUG SEIZURE PROGRAM Total:		\$ 12,539.58	\$ 60,000.00	\$ 60,000.00	\$ -	0%
008 - 911 SUPPORT						
426 - 911 Support						
008-426.1145.34400	911 Telephone System Grant	\$ 381,090.35	\$ 69,011.18	\$ 2,000.00	\$ (67,011.18)	-97%
008-426.1527.39210	911 Fees	289,539.38	255,095.06	255,429.94	334.88	0%
008-426.1528.39220	Communication Site Revenue	6,000.00	6,000.00	6,000.00	-	0%
008-426.1529.33212	Rathdrum Dispatch Fees	80,406.00	84,425.60	88,646.90	4,221.30	5%
008-426.1900.37020	Investment Income	59.35	200.00	200.00	-	0%
426 - 911 Support Total:		\$ 757,095.08	\$ 414,731.84	\$ 352,276.84	\$ (62,455.00)	-15%
497 - Transfer Out						
008-497.1903.37520	Transfer Impact Fee	\$ 34,460.76	\$ 34,460.70	\$ 34,460.70	\$ -	0%
497 - Transfer Out Total:		\$ 34,460.76	\$ 34,460.70	\$ 34,460.70	\$ -	0%
008 - 911 SUPPORT Total:		\$ 791,555.84	\$ 449,192.54	\$ 386,737.54	\$ (62,455.00)	-14%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
011 - FACILITY BUILDING RESERVE						
491 - Facility Building Reserve						
011-491.1708.39430	Rent Revenue	\$ 1,200.00	\$ -	\$ -	\$ -	0%
011-491.1900.37020	Investment Income	8,809.86	-	-	-	0%
011-491.1920.37200	Cash Carryover	-	-	1,359,003.99	1,359,003.99	0%
491 - Facility Building Reserve Total:		\$ 10,009.86	\$ -	\$ 1,359,003.99	\$ 1,359,003.99	0%
497 - Transfer Out						
011-497.1903.37001	Transfer General Fund	\$ 207,731.04	\$ 207,731.00	\$ -	\$ (207,731.00)	-100%
011-497.1920.37001	Transfer from General Fund	135,000.00	-	-	-	
497 - Transfer Out Total:		\$ 342,731.04	\$ 207,731.00	\$ -	\$ (207,731.00)	-100%
011 - FACILITY BUILDING RESERVE Total:		\$ 352,740.90	\$ 207,731.00	\$ 1,359,003.99	\$ 1,151,272.99	554%
017 - ANNEXATION FEES						
410 - General Government Services						
017-410.1440.39105	Annexation Fees	\$ 110,790.01	\$ 100,000.00	\$ 100,000.00	\$ -	0%
017-410.1900.37020	Investment Income	346.46	-	-	-	0%
017-410.1920.37200	Cash Carryover	-	-	150,000.00	150,000.00	0%
410 - General Government Services Total:		\$ 111,136.47	\$ 100,000.00	\$ 250,000.00	\$ 150,000.00	150%
017 - ANNEXATION FEES Total:		\$ 111,136.47	\$ 100,000.00	\$ 250,000.00	\$ 150,000.00	150%
023 - SPECIAL EVENTS						
446 - Special Events						
023-446.1602.33314	DuathlonRegistration Fees	\$ 3,105.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%
023-446.1602.34304	DuathlonSponsorships	238.00	750.00	750.00	-	0%
023-446.1603.33399	Winter Festival	770.00	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	12,949.00	15,498.00	15,498.00	-	0%
023-446.1661.33335	Post Falls Days-Beer Garden	815.00	700.00	700.00	-	0%
023-446.1662.34308	Post Falls Days-Sponsorships	178.86	1,500.00	1,500.00	-	0%
023-446.1664.33400	Harvest Festival Revenue	-	6,250.00	6,250.00	-	0%
023-446.1900.37020	Investment Income	26.73	-	-	-	0%
023-446.1903.37445	Transfer from Dept 445	11,848.00	-	-	-	0%
446 - Special Events Total:		\$ 29,930.59	\$ 39,648.00	\$ 39,648.00	\$ -	0%
023 - SPECIAL EVENTS Total:		\$ 29,930.59	\$ 39,648.00	\$ 39,648.00	\$ -	0%
027 - HUD						
410 - General Government Services						
027-410.1900.37020	Investment Income	\$ 0.61	\$ -	\$ -	\$ -	0%
410 - General Government Services Total:		\$ 0.61	\$ -	\$ -	\$ -	0%
027 - HUD Total:		\$ 0.61	\$ -	\$ -	\$ -	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
029 - CEMETERY CAPITAL IMPROVEMENT						
442 - Cemetery						
029-442.1670.39315	Cemetery Lot Sales	\$ 29,112.50	\$ 20,000.00	\$ 20,000.00	\$ -	0%
029-442.1677.39340	Veteran's Memorial Lots	4,585.00	7,500.00	7,500.00	-	0%
029-442.1900.37020	Investment Income	114.88	-	-	-	0%
029-442.1920.37200	Cash Carryover	-	49,500.00	233,593.00	184,093.00	372%
442 - Cemetery Total:		\$ 33,812.38	\$ 77,000.00	\$ 261,093.00	\$ 184,093.00	239%
029 - CEMETERY CAPITAL IMPROVEMENT Total:		\$ 33,812.38	\$ 77,000.00	\$ 261,093.00	\$ 184,093.00	239%
035 - PUBLIC SAFETY IMPACT FEES						
420 - Public Safety Impact Fees						
035-420.1900.37020	Investment Income	\$ 73.38	\$ 500.00	\$ 500.00	\$ -	0%
035-420.1920.37200	Cash Carryover	-	-	174,530.70	174,530.70	0%
035-420.2002.38204	Impact Fees - Public Safety	63,660.65	100,000.00	100,000.00	-	0%
420 - Public Safety Impact Fees Total:		\$ 63,734.03	\$ 100,500.00	\$ 275,030.70	\$ 174,530.70	174%
035 - PUBLIC SAFETY IMPACT FEES Total:		\$ 63,734.03	\$ 100,500.00	\$ 275,030.70	\$ 174,530.70	174%
036 - FALLS PARK						
443 - Parks						
036-443.1900.37020	Investment Income	\$ 0.75	\$ -	\$ -	\$ -	0%
443 - Parks Total:		\$ 0.75	\$ -	\$ -	\$ -	0%
036 - FALLS PARK Total:		\$ 0.75	\$ -	\$ -	\$ -	0%
037 - STREETS IMPACT FEES						
431 - Streets						
037-431.1306.39425	URA - Spencer Reimb	\$ 127,174.83	\$ -	\$ -	\$ -	0%
037-431.1351.34555	Mullan Ave Overlay STP6745	-	-	-	-	0%
037-431.1352.33118	Seltice/Mln Congestion Grant	64,457.20	-	-	-	0%
037-431.1900.37020	Investment Income	23,096.02	25,000.00	25,000.00	-	0%
037-431.1920.37200	Cash Carryover	-	1,465,000.00	2,243,831.00	778,831.00	53%
037-431.2003.38205	Impact Fees - Streets	166,090.35	300,000.00	300,000.00	-	0%
431 - Streets Total:		\$ 380,818.40	\$ 1,790,000.00	\$ 2,568,831.00	\$ 778,831.00	44%
037 - STREETS IMPACT FEES Total:		\$ 380,818.40	\$ 1,790,000.00	\$ 2,568,831.00	\$ 778,831.00	44%
038 - PARKS IMPACT FEES						
443 - Parks						
038-443.1650.39325	Misc Revenue	\$ 176.00	\$ -	\$ -	\$ -	0%
038-443.1900.37020	Investment Income	8,562.63	10,000.00	10,000.00	-	0%
038-443.1920.37200	Cash Carryover	-	600,000.00	1,748,168.00	1,148,168.00	191%
038-443.2004.38303	Impact Fees - Parks	201,490.50	250,000.00	250,000.00	-	0%
443 - Parks Total:		\$ 210,229.13	\$ 860,000.00	\$ 2,008,168.00	\$ 1,148,168.00	134%
038 - PARKS IMPACT FEES Total:		\$ 210,229.13	\$ 860,000.00	\$ 2,008,168.00	\$ 1,148,168.00	134%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

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						
039-492.1302.31096	IDT - STP7645 Greenferry/Hwy4	\$ -	\$ -	\$ -	\$ -	0%
039-492.1307.34115	ICDBG - UF Grant	1,768.00	-	-	-	0%
039-492.1808.31900	URA Reimb Hwy 41 Trail Project	-	-	-	-	0%
039-492.1808.34113	Hwy 41 Trail Proj ITD Grant	-	800,000.00	-	(800,000.00)	-100%
039-492.1809.31930	City Center URA Funding	1,440.00	-	-	-	0%
039-492.1900.37020	Investment Income	43.23	-	-	-	0%
039-492.1920.37211	Fund Balance Carryover	-	-	47,994.00	47,994.00	0%
492 - Streets Capital Projects Total:		\$ 3,251.23	\$ 800,000.00	\$ 47,994.00	\$ (752,006.00)	-94%
039 - STREETS CAPITAL PROJECTS Total:		\$ 3,251.23	\$ 800,000.00	\$ 47,994.00	\$ (752,006.00)	-94%
402 - LID 99-1						
475 - LID 99-1						
402-475.1900.37010	Assessments Principal	\$ 7,139.69	\$ 5,000.00	\$ 5,000.00	\$ -	0%
402-475.1900.37020	Investment Income	20.08	50.00	50.00	-	0%
402-475.1900.37070	Interest IncomeLoans/Assessm	2,918.45	4,000.00	4,000.00	-	0%
402-475.1920.37200	Cash Carryover	-	17,670.00	17,300.00	(370.00)	-2%
475 - LID 99-1 Total:		\$ 10,078.22	\$ 26,720.00	\$ 26,350.00	\$ (370.00)	-1%
402 - LID 99-1 Total:		\$ 10,078.22	\$ 26,720.00	\$ 26,350.00	\$ (370.00)	-1%
410 - LID 2004						
476 - LID 2004						
410-476.1900.37010	Assessments Principal	\$ 132,003.69	\$ 100,000.00	\$ 100,000.00	\$ -	0%
410-476.1900.37020	Investment Income	585.51	900.00	900.00	-	0%
410-476.1900.37070	Interest IncomeLoans/Assessm	49,367.99	80,000.00	80,000.00	-	0%
476 - LID 2004 Total:		\$ 181,957.19	\$ 180,900.00	\$ 180,900.00	\$ -	0%
410 - LID 2004 Total:		\$ 181,957.19	\$ 180,900.00	\$ 180,900.00	\$ -	0%
450 - LID GUARANTEE						
471 - LID Guarantee						
450-471.1900.37020	Investment Income	\$ 7.60	\$ -	\$ -	\$ -	0%
450-471.1903.37476	Transfer LID	150.00	150.00	150.00	-	0%
471 - LID Guarantee Total:		\$ 157.60	\$ 150.00	\$ 150.00	\$ -	0%
450 - LID GUARANTEE Total:		\$ 157.60	\$ 150.00	\$ 150.00	\$ -	0%
650 - RECLAIMED WATER OPERATING						
463 - Wastewater Operating						
650-463.1900.37020	Investment Income	\$ 126,172.37	\$ 151,000.00	\$ 151,000.00	\$ -	0%
650-463.1900.37040	Designated Invstmt Income	6,673.11	10,000.00	10,000.00	-	0%
650-463.3301.33611	Utility Collection	5,569,512.37	7,090,586.54	7,799,645.20	709,058.66	10%
650-463.3302.33713	Utility Penalty-Svc Fee	85,317.96	74,200.00	74,200.00	-	0%
650-463.3303.33604	Rathdrum Reclaimed Water Charge	670,192.53	845,750.00	845,750.00	-	0%
650-463.3305.39630	Miscellaneous Income	1,337.00	2,497.00	2,497.00	-	0%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
650-463.3306.39650	Rental Income	-	-	15,000.00	15,000.00	0%
650-463.3306.39655	Rental Income Cell Tower	10,450.00	9,504.00	11,400.00	1,896.00	20%
650-463.3307.33607	Sampling Revenue	1,345.50	5,250.00	5,250.00	-	0%
463 - Wastewater Operating Total:		\$ 6,471,000.84	\$ 8,188,787.54	\$ 8,914,742.20	\$ 725,954.66	9%
650 - RECLAIMED WATER OPERATING Total:		\$ 6,471,000.84	\$ 8,188,787.54	\$ 8,914,742.20	\$ 725,954.66	9%
651 - RECLAIMED WATER CAPITAL - WWTP						
463 - Wastewater Operating						
651-463.1900.37020	Investment Income	\$ 9,581.99	\$ 500.00	\$ 500.00	\$ -	0%
651-463.1920.37203	Cash Carryover Bond Proceeds	-	1,884,720.00	1,884,720.00	-	0%
651-463.3305.39615	Misc Income	10,110.00	-	-	-	0%
651-463.3306.39650	Rental Income	9,885.59	-	-	-	0%
651-463.3306.39655	Water Assessment Lease Revenue	-	-	-	-	0%
651-463.3308.38625	Reclaimed Water Cap Fees	579,664.31	750,000.00	750,000.00	-	0%
651-463.3310.38610	Developer Contribution	93,888.00	-	-	-	0%
651-463.3311.38620	Rathdrum Intermun. Cap Fees	306,152.00	75,000.00	75,000.00	-	0%
651-463.6501.34550	State of Idaho - DEQ	-	-	-	-	0%
463 - Wastewater Operating Total:		\$ 1,009,281.89	\$ 2,710,220.00	\$ 2,710,220.00	\$ -	0%
497 - Transfer Out						
651-497.1903.37660	Transfer Street/Fleet Rent	\$ 79,920.00	\$ 79,920.00	\$ 79,920.00	\$ -	0%
497 - Transfer Out Total:		\$ 79,920.00	\$ 79,920.00	\$ 79,920.00	\$ -	0%
651 - RECLAIMED WATER CAPITAL - WWTP Total:		\$ 1,089,201.89	\$ 2,790,140.00	\$ 2,790,140.00	\$ -	0%
652 - RECLAIMED WATER CAPITAL - COLLECTOR						
463 - Wastewater Operating						
652-463.1900.37020	Investment Income	\$ 9,739.99	\$ 1,000.00	\$ 1,000.00	\$ -	0%
652-463.1920.37203	Cash Carryover Bond Proceeds	-	516,850.00	516,850.00	-	0%
652-463.3308.38623	Crown Pointe Reclaimed Water Overage	66,123.94	-	-	-	0%
652-463.3308.38630	Reclaimed Water Cap Fees-Enterprise	316,395.87	250,000.00	250,000.00	-	0%
463 - Wastewater Operating Total:		\$ 392,259.80	\$ 767,850.00	\$ 767,850.00	\$ -	0%
652 - RECLAIMED WATER CAPITAL - COLLECTOR Total:		\$ 392,259.80	\$ 767,850.00	\$ 767,850.00	\$ -	0%
700 - SANITATION						
461 - Sanitation						
700-461.1900.37020	Investment Income	\$ 4,686.79	\$ 1,500.00	\$ 1,500.00	\$ -	0%
700-461.3301.33611	Utility Collection	2,272,248.52	2,217,708.33	2,193,614.86	(24,093.47)	-1%
700-461.3302.33713	Utility Penalty-Svc Fee	32,289.72	30,000.00	30,000.00	-	0%
700-461.3305.39620	Misc. Income	5,000.00	-	-	-	0%
461 - Sanitation Total:		\$ 2,314,225.03	\$ 2,249,208.33	\$ 2,225,114.86	\$ (24,093.47)	-1%
700 - SANITATION Total:		\$ 2,314,225.03	\$ 2,249,208.33	\$ 2,225,114.86	\$ (24,093.47)	-1%

City of Post Falls, Idaho
Budgeted Revenues
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
750 - WATER OPERATING						
462 - Water Operating						
750-462.1900.37020	Investment Income	\$ 19,495.52	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	-20%
750-462.1900.37040	Designated Invstmnt Income	3,538.52	5,000.00	5,000.00	-	0%
750-462.3301.33611	Utility Collection	2,462,124.84	2,206,312.50	2,272,501.88	66,189.38	3%
750-462.3302.33713	Utility Penalty-Svc Fee	26,907.33	25,000.00	25,000.00	-	0%
750-462.3305.39630	Miscellaneous Income	990.59	2,000.00	2,000.00	-	0%
750-462.3306.39660	Rental Cell Sites	47,611.99	35,600.00	40,000.00	4,400.00	12%
750-462.3316.33605	Repair & Meter Boxes	11,458.00	10,000.00	10,000.00	-	0%
750-462.3317.33610	Utility Turn Off/On Fee	8,365.00	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	11,520.00	10,000.00	10,000.00	-	0%
750-462.3323.33609	Utility Hang Tag Fee	67,550.00	60,000.00	60,000.00	-	0%
462 - Water Operating Total:		\$ 2,659,561.79	\$ 2,391,112.50	\$ 2,456,701.88	\$ 65,589.38	3%
750 - WATER OPERATING Total:		\$ 2,659,561.79	\$ 2,391,112.50	\$ 2,456,701.88	\$ 65,589.38	3%
753 - WATER CAPITAL						
462 - Water Operating						
753-462.1900.37020	Investment Income	\$ 20,691.76	\$ 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	102,332.53	140,000.00	140,000.00	-	0%
462 - Water Operating Total:		\$ 123,024.29	\$ 300,000.00	\$ 300,000.00	\$ -	0%
753 - WATER CAPITAL Total:		\$ 123,024.29	\$ 300,000.00	\$ 300,000.00	\$ -	0%
Report Total:		\$ 34,386,128.26	\$ 41,224,713.48	\$ 45,662,572.77	\$ 4,437,859.29	11%

Budgeted Expenses

City of Post Falls, Idaho
 Personnel Schedule
 Expressed in Full Time Equivalents (FTEs)
 Fiscal Year 2016

	FY2012	FY2013	FY2014	FY2015	FY2016	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	1.8	2.0	1.6	1.6	-
IT	2.5	2.5	2.5	1.5	1.5	-
Legal	3.5	4.0	4.0	4.0	4.0	-
	<u>18.5</u>	<u>19.3</u>	<u>19.5</u>	<u>18.1</u>	<u>18.1</u>	<u>-</u>
Police	62.9	60.9	63.8	64.0	65.0	1.0
Oasis	0.3	0.3	0.3	0.3	0.3	-
Animal Control	3.0	3.5	3.0	3.0	3.0	-
	<u>66.2</u>	<u>64.7</u>	<u>67.1</u>	<u>67.3</u>	<u>68.3</u>	<u>1.0</u>
Recreation	6.2	6.2	6.2	6.2	6.2	-
Rec Part Time	11.1	11.1	11.1	11.1	11.1	-
Parks	7.5	10.5	10.5	9.5	9.5	-
Parks Seasonal	6.2	6.2	6.2	6.2	6.2	-
Urban Forestry	1.6	1.6	1.6	1.6	1.6	-
Cemetery	2.3	2.3	2.3	2.3	2.3	-
Cemetery Seasonal	0.5	0.5	0.5	0.5	0.5	-
	<u>35.3</u>	<u>38.3</u>	<u>38.3</u>	<u>37.3</u>	<u>37.3</u>	<u>0.0</u>
Public Works	0.2	0.2	0.2	0.2	0.2	-
Streets	11.0	11.0	11.0	11.0	12.0	1.0
Streets Seasonal	2.5	2.5	2.5	2.5	2.5	-
Fleet Maintenance	3.4	3.4	3.4	3.4	3.4	-
GIS				1.0	1.0	-
Maintenance	5.0	5.0	5.0	5.0	5.0	-
Planing & Zoning	4.0	4.0	3.0	3.0	3.0	-
Building Inspector	3.0	3.0	3.0	5.0	5.0	-
City Engineer	5.0	5.0	5.0	5.0	5.0	-
	<u>34.0</u>	<u>34.0</u>	<u>33.0</u>	<u>36.0</u>	<u>37.0</u>	<u>1.0</u>
General Fund Total	163.0	165.3	166.9	167.7	169.7	2.0
Water	6.8	6.8	6.8	6.8	6.8	-
Sewer	13.0	13.6	13.6	13.6	13.6	-
Storm Water	1.6	0.0	0.0	0.0	0.0	-
	<u>21.5</u>	<u>20.3</u>	<u>20.3</u>	<u>20.3</u>	<u>20.3</u>	<u>-</u>
City Total	184.5	185.6	187.3	188.1	190.1	2.0
Without Mayor & Council	177.5	178.6	180.3	181.1	183.1	2.0
FTE (Without Seasonal)	164.2	165.3	167.0	167.8	169.8	2.0

FY2016 Changes

¹ Police Department added a new Emergency Communications Officer

² Streets added a new Street Laborer

City of Post Falls, Idaho
Budgeted Capital Expenditures
Fiscal Year 2016

Fund	Dept	Account	Description	Budget
General Fund				
	<u>Police</u>			
		001-421.0000.90020	3 New patrol vehicles	130,000.00
		001-421.1501.91000	Equipment	1,600.00
		001-421.1501.91070	Radar Equipment	2,500.00
	<u>Animal Control</u>			
		001-427.1504.95010	Facility Capital- Facility upgrades	125,000.00
	<u>Streets</u>			
		001-431.0000.91050	Radio & Repeater System	20,000.00
		001-431.0000.95110	ADA Compliance updates to streets & sidewalks	100,000.00
	<u>Facility Maintenance</u>			
		001-433.0000.95110	Updates to City Facilities for ADA Compliance	40,000.00
	<u>Fleet Maintenance</u>			
		001-434.0000.90010	Vehicle Replacement Exp	110,000.00
	<u>Parks</u>			
		001-443.0000.93280	Irrigation	7,500.00
	<u>Capital Improvements</u>			
		001-481.0000.95010	Facility Capital- Parking Lot Seal	125,000.00
Total General Fund Capital Budget				\$ 661,600.00
911 Support				
		008-426.0000.91570	911 Radio Console Equipment	100,211.85
		008-426.0000.92075	Data 911 Computers	20,000.00
Total 911 Support Capital Budget				\$ 120,211.85
Public Safety Impact Fees				
		035-420.0000.93100	Police Facility	230,000.00
Total Public Safety Impact Fees Capital Budget				\$ 230,000.00
Park Impact Fees				
		038-443.0000.94165	Sports Complex (Phase 1)	250,000.00
		038-443.0000.94166	Sports Complex (Design)	60,000.00
		038-443.0000.94166	Tullamore	300,000.00
		038-443.0000.94220	Skate Park	25,000.00
Total Park Impact Fees Capital Budget				\$ 635,000.00
Sewer				
	<u>Operations</u>			
		650-463.0000.91525	Hypochlorite System	50,000.00
		650-463.0000.91535	Clarifier Brush System	40,000.00
	<u>Collections</u>			
		650-466.0000.90040	Truck Replacement	100,000.00
		650-466.3117.95520	3rd Ave Lift Station Improvements	1,398,150.00
	<u>Surface Water</u>			
		650-468.0000.91310	Sod Cutter	3,500.00
Total Sewer (Operating) Capital Budget				\$ 1,591,650.00

City of Post Falls, Idaho
 Budgeted Capital Expenditures
 Fiscal Year 2016

Fund	Dept	Account	Description	Budget
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)				
		750-462.0000.90100	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
		750-462.3206.95520	Replace Water Main Construction Costs	11,500.00
Total Water (Operating) Capital Budget				\$ 141,500.00
Water (Capital)				
		753-462.3202.95500	Water Main Upgrade Engineering & Design	\$ 175,000.00
Total Water (Capital) Capital Budget				\$ 175,000.00
Total Budgeted Capital Outlay				\$ 7,112,951.85

City of Post Falls, Idaho
Debt Service
Fiscal Year 2016

Debt Obligation
Principal and Interest

Fund Dept	Description	Principal Amount	Interest Amount	Total Payment	Payoff Balance	Payoff Year
911 SUPPORT						
008	Blossom Mountain - Internal	\$ 71,635.00	\$ 3,152.00	\$ 74,787.00	\$ 71,635.00	2016
008	Rathdrum Mountain - Internal	\$ 32,810.00	\$ 9,843.00	\$ 42,653.00	\$ 328,100.00	2025
FACILITY BUILDING RESERVE						
011	City Hall Lease - Internal	\$ 125,484.24	\$ 82,246.70	\$ 207,730.94	\$ 1,329,229.26	2024
SEWER						
650	Parity Lien Sewer Rev. Bond 2005	\$ 105,000.00	\$ 49,255.00	\$ 154,255.00	\$ 1,240,000.00	2025
650	Parity Lien Sewer Rev. Bond 2008	\$ 160,000.00	\$ 99,700.00	\$ 259,700.00	\$ 2,405,000.00	2027
Total Sewer Fund Debt Service		\$ 265,000.00	\$ 148,955.00	\$ 413,955.00	\$ 3,645,000.00	
WATER						
750	Water Revenue Bond 2012	\$ 165,000.00	\$ 54,888.00	\$ 219,888.00	\$ 1,775,000.00	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 2016

Assessed value	\$ 1,708,331,924
Add back: exempt real property	<u>\$ 559,343,439</u>
Total assessed value	\$ 2,267,675,363
Debt limit* (2% of total assessed value)	45,353,507
Debt applicable to limit:	
General obligation bonds	-
Legal debt margin	<u><u>\$ 45,353,507</u></u>
Debt margin percentage available	100.00%

For Fiscal Year 2016 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 2016

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						
001-411.0000.62040	Contracts/Professional	\$ -	\$ 8,685.00	\$ -	\$ (8,685.00)	-100%
001-411.0000.62060	Dues & Membership	10,026.64	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	553.56	200.00	200.00	-	0%
001-411.0000.63070	Postage	71.29	175.00	175.00	-	0%
001-411.0000.63120	Awards/Certificates	849.11	500.00	500.00	-	0%
001-411.0000.63210	Printing/Postage/Broch/Books	96.00	250.00	250.00	-	0%
001-411.0000.63800	Discretionary	137.90	250.00	250.00	-	0%
001-411.0000.63850	Post Falls Tourism & Commerce	3,000.00	3,300.00	4,500.00	1,200.00	36%
001-411.0000.63870	FTA Match - Public Transit	21,950.00	21,950.00	21,950.00	-	0%
001-411.0000.64010	Travel & Meetings	1,844.48	4,500.00	4,500.00	-	0%
001-411.0000.65030	Telephone	618.50	1,086.00	1,086.00	-	0%
001-411.0000.80010	Computer	-	1,200.00	-	(1,200.00)	-100%
001-411.1424.63820	Youth Commission	796.58	1,800.00	1,800.00	-	0%
001-411.4155.71000	Salaries	80,493.30	80,246.40	80,246.40	-	0%
001-411.4155.71030	Employer FICA	6,031.66	6,138.85	6,138.85	-	0%
001-411.4155.71040	Employer Retirement	8,482.83	9,083.89	9,083.89	-	0%
001-411.4155.71050	Employer Workman Compensation	158.53	200.62	200.62	-	0%
411 - Mayor & Council Total:		\$ 160,110.38	\$ 187,565.76	\$ 178,880.76	\$ (8,685.00)	-5%
412 - Information Systems						
001-412.0000.63030	Computer Supplies	\$ 3,873.27	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-412.0000.63060	Office Supplies	349.28	300.00	300.00	-	0%
001-412.0000.63070	Postage	50.95	50.00	50.00	-	0%
001-412.0000.64010	Travel & Meetings	1,310.88	500.00	500.00	-	0%
001-412.0000.64020	Staff Development	1,073.78	3,000.00	3,000.00	-	0%
001-412.0000.65030	Telephone	1,055.02	1,095.00	1,095.00	-	0%
001-412.0000.65040	Internet Connection Fee	10,707.84	15,000.00	15,000.00	-	0%
001-412.0000.66014	Software Licensing	14,229.51	12,600.00	12,600.00	-	0%
001-412.0000.66019	Backup Services	4,344.50	6,000.00	6,000.00	-	0%
001-412.0000.66020	GIS Software	8,456.86	-	-	-	0%
001-412.0000.66021	GIS Support	5,704.77	-	-	-	0%
001-412.0000.66030	Cables/Support Acc.	1,518.91	1,000.00	1,000.00	-	0%
001-412.0000.66040	Computer Equipment	3,892.95	1,865.00	1,865.00	-	0%
001-412.0000.66070	Phone Maintenance	6,765.00	6,800.00	6,800.00	-	0%
001-412.0000.66090	Equipment Disposal Fees	-	200.00	200.00	-	0%
001-412.0000.66180	Server/Adv Support	2,303.24	5,500.00	5,500.00	-	0%
001-412.0000.80010	Computer	19,495.55	20,000.00	20,000.00	-	0%
001-412.4155.71000	Salaries	166,563.19	109,678.40	114,065.54	4,387.14	4%
001-412.4155.71030	Employer FICA	12,683.72	8,390.40	8,726.02	335.62	4%
001-412.4155.71040	Employer Retirement	17,208.74	12,415.60	12,912.21	496.61	4%
001-412.4155.71050	Employer Workman Compensation	273.24	274.19	285.17	10.98	4%
001-412.4155.71060	Employer Unemployment Ins	1,670.52	1,096.79	1,140.65	43.86	4%
412 - Information Systems Total:		\$ 283,531.72	\$ 206,765.38	\$ 212,039.59	\$ 5,274.21	3%
413 - General Services						
001-413.0000.62060	Dues & Membership	\$ 1,527.44	\$ 1,500.00	\$ 1,500.00	\$ -	0%
001-413.0000.63010	Book Purchasing	156.00	150.00	150.00	-	0%
001-413.0000.63060	Office Supplies	880.85	500.00	500.00	-	0%
001-413.0000.63070	Postage	5.64	50.00	50.00	-	0%
001-413.0000.63800	Discretionary	232.99	250.00	250.00	-	0%
001-413.0000.63810	Other Dept O&E	789.21	1,500.00	1,500.00	-	0%
001-413.0000.64010	Travel & Meetings	3,146.74	3,000.00	3,000.00	-	0%
001-413.0000.64020	Staff Development	530.00	1,500.00	1,500.00	-	0%
001-413.0000.64030	Mileage Reimbursement	3,600.00	3,600.00	3,600.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-413.0000.65030	Telephone	1,431.49	1,389.00	1,389.00	-	0%
001-413.4155.71000	Salaries	167,266.94	173,472.00	180,410.88	6,938.88	4%
001-413.4155.71030	Employer FICA	12,104.49	13,270.60	13,801.43	530.83	4%
001-413.4155.71040	Employer Retirement	19,455.37	19,637.03	20,422.51	785.48	4%
001-413.4155.71050	Employer Workman Compensation	292.73	433.68	451.03	17.35	4%
001-413.4155.71060	Employer Unemployment Ins	1,718.65	1,734.72	1,804.11	69.39	4%
413 - General Services Total:		\$ 213,138.54	\$ 221,987.03	\$ 230,328.96	\$ 8,341.93	4%
414 - Finance						
001-414.0000.62000	Advertising & Legal Fees	\$ 2,132.35	\$ 2,250.00	\$ 2,250.00	\$ -	0%
001-414.0000.62020	Bank Charges	4,245.00	6,000.00	6,000.00	-	0%
001-414.0000.62040	Contracts/Professional	12,220.89	600.00	600.00	-	0%
001-414.0000.62050	Credit Card Expense	37.50	5,000.00	5,000.00	-	0%
001-414.0000.62060	Dues & Membership	402.00	1,500.00	1,500.00	-	0%
001-414.0000.62080	Hiring & Recruiting Costs	575.80	-	-	-	0%
001-414.0000.62091	Audit	36,706.00	24,000.00	24,000.00	-	0%
001-414.0000.62120	Research/Review Fees	860.00	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	1,399.40	2,000.00	2,000.00	-	0%
001-414.0000.63060	Office Supplies	4,797.76	1,500.00	1,500.00	-	0%
001-414.0000.63070	Postage	6,898.60	7,500.00	7,500.00	-	0%
001-414.0000.63600	Budget/CAFR Prep Materials	1,225.00	600.00	600.00	-	0%
001-414.0000.64010	Travel & Meetings	3,644.71	4,500.00	4,500.00	-	0%
001-414.0000.64020	Staff Development	1,505.59	4,500.00	4,500.00	-	0%
001-414.0000.64030	Gasoline	-	400.00	400.00	-	0%
001-414.0000.65030	Telephone	2,284.72	3,100.00	3,100.00	-	0%
001-414.0000.66015	Software Maint. - Tyler	28,131.91	29,500.00	29,500.00	-	0%
001-414.0000.66042	Computer Printer Supplies	355.96	750.00	750.00	-	0%
001-414.0000.66050	Copier Maintenance & Supplies	1,480.00	1,500.00	1,500.00	-	0%
001-414.0000.92076	Software	17,457.71	-	-	-	0%
001-414.1445.62170	Contract - UB Mailing	43,728.44	37,000.00	37,000.00	-	0%
001-414.1445.62190	Utility Billing/On Line Support	28,108.17	26,150.00	26,150.00	-	0%
001-414.4155.71000	Salaries	340,427.34	331,780.80	374,406.26	42,625.46	13%
001-414.4155.71030	Employer FICA	25,342.37	25,381.23	28,642.11	3,260.88	13%
001-414.4155.71040	Employer Retirement	38,144.76	37,557.59	42,382.83	4,825.24	13%
001-414.4155.71050	Employer Workman Compensation	567.75	829.45	936.02	106.57	13%
001-414.4155.71060	Employer Unemployment Ins	3,453.82	3,317.81	3,744.06	426.25	13%
414 - Finance Total:		\$ 606,133.55	\$ 559,216.88	\$ 610,461.28	\$ 51,244.40	9%
415 - City Clerk						
001-415.0000.62000	Advertising & Legal Fees	\$ 1,642.86	\$ 2,000.00	\$ 2,000.00	\$ -	0%
001-415.0000.62030	Codifiers	2,391.00	4,500.00	4,500.00	-	0%
001-415.0000.62060	Dues & Membership	670.00	780.00	780.00	-	0%
001-415.0000.63010	Book Purchasing	-	500.00	500.00	-	0%
001-415.0000.63040	Copier / Supplies	-	750.00	750.00	-	0%
001-415.0000.63060	Office Supplies	630.22	400.00	400.00	-	0%
001-415.0000.63070	Postage	26.44	100.00	100.00	-	0%
001-415.0000.64010	Travel & Meetings	731.60	1,000.00	1,000.00	-	0%
001-415.0000.64020	Staff Development	695.00	750.00	750.00	-	0%
001-415.0000.65030	Telephone	173.50	200.00	200.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-415.0000.66080	Postage Machine Supplies	2,644.40	3,000.00	3,000.00	-	0%
001-415.4155.71000	Salaries	34,323.26	37,710.40	39,218.82	1,508.42	4%
001-415.4155.71030	Employer FICA	2,458.78	2,884.85	3,000.24	115.39	4%
001-415.4155.71040	Employer Retirement	3,885.70	4,268.82	4,439.57	170.75	4%
001-415.4155.71050	Employer Workman Compensation	52.24	94.28	98.05	3.77	4%
001-415.4155.71060	Employer Unemployment Ins	343.31	377.10	392.18	15.08	4%
415 - City Clerk Total:		\$ 50,668.31	\$ 59,315.45	\$ 61,128.86	\$ 1,813.41	3%
416 - Legal - Civil						
001-416.0000.62040	Contracts/Professional	\$ 75,776.00	\$ 125,000.00	\$ 150,000.00	\$ 25,000.00	20%
416 - Legal - Civil Total:		\$ 75,776.00	\$ 125,000.00	\$ 150,000.00	\$ 25,000.00	20%
417 - Media/Cable Franchise						
001-417.0000.62003	Publications and Advertising	\$ 1,159.44	\$ 1,500.00	\$ 1,500.00	\$ -	0%
001-417.0000.62040	Contracts/Professional	150.00	-	-	-	0%
001-417.0000.62060	Dues & Membership	-	150.00	150.00	-	0%
001-417.0000.62080	Hiring & Recruiting Costs	680.84	-	-	-	0%
001-417.0000.62133	Subscription	-	320.00	320.00	-	0%
001-417.0000.62170	Music Use License Fees	165.00	-	-	-	0%
001-417.0000.63060	Office Supplies	488.21	400.00	400.00	-	0%
001-417.0000.63070	Postage	-	50.00	50.00	-	0%
001-417.0000.63080	Program Equip/Supplies	947.90	1,850.00	1,850.00	-	0%
001-417.0000.63570	Domain Services	3,191.30	3,388.00	3,388.00	-	0%
001-417.0000.64020	Staff Development	250.00	800.00	800.00	-	0%
001-417.0000.65030	Telephone	349.67	730.00	730.00	-	0%
001-417.0000.66014	Software Licensing	589.90	750.00	750.00	-	0%
001-417.0000.66040	Computer Equipment	27.89	400.00	400.00	-	0%
001-417.0000.80010	Computer	270.79	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	90,315.05	97,032.00	100,913.28	3,881.28	4%
001-417.4155.71030	Employer FICA	6,819.07	7,422.95	7,719.87	296.92	4%
001-417.4155.71040	Employer Retirement	10,202.31	10,984.02	11,423.38	439.36	4%
001-417.4155.71050	Employer Workman Compensation	154.09	242.58	252.28	9.70	4%
001-417.4155.71060	Employer Unemployment Ins	903.11	970.32	1,009.13	38.81	4%
417 - Media/Cable Franchise Total:		\$ 116,664.57	\$ 150,669.87	\$ 155,335.94	\$ 4,666.07	3%
418 - Human Resources						
001-418.0000.62060	Dues & Membership	\$ 284.00	\$ 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	1,250.93	900.00	900.00	-	0%
001-418.0000.63070	Postage	35.50	250.00	250.00	-	0%
001-418.0000.64010	Travel & Meetings	695.00	1,500.00	1,500.00	-	0%
001-418.0000.64020	Staff Development	623.00	2,000.00	2,000.00	-	0%
001-418.0000.65030	Telephone	647.98	750.00	750.00	-	0%
001-418.0000.66016	Software Maintenance	-	600.00	600.00	-	0%
001-418.4000.72070	Drug Testing	1,180.00	1,500.00	1,500.00	-	0%
001-418.4155.71000	Salaries	99,077.44	103,005.45	107,125.67	4,120.22	4%
001-418.4155.71030	Employer FICA	7,514.34	7,879.92	8,195.12	315.20	4%
001-418.4155.71040	Employer Retirement	11,266.28	11,660.22	12,126.63	466.41	4%
001-418.4155.71050	Employer Workman Compensation	171.93	257.51	267.81	10.30	4%
001-418.4155.71060	Employer Unemployment Ins	995.34	1,030.05	1,071.25	41.20	4%
418 - Human Resources Total:		\$ 123,741.74	\$ 132,533.15	\$ 137,486.48	\$ 4,953.33	4%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014		
					\$	%	
419 - Library							
001-419.0000.65110	Aquifer Assessment - County	\$ 18.00	\$ -	\$ -	\$ -	0%	
419 - Library Total:		\$ 18.00	\$ -	\$ -	\$ -	0%	
421 - Police							
001-421.0000.62000	Advertising & Legal Fees	\$ 4,264.45	\$ 7,100.00	\$ 7,100.00	\$ -	0%	
001-421.0000.62040	Contracts/Professional	606.90	500.00	500.00	-	0%	
001-421.0000.62050	Credit Card Expense	37.50	-	-	-	0%	
001-421.0000.62060	Dues & Membership	4,432.12	4,850.00	4,850.00	-	0%	
001-421.0000.62260	Medical Expenses	3,963.65	800.00	800.00	-	0%	
001-421.0000.62310	Property Owners Association	-	545.00	545.00	-	0%	
001-421.0000.62370	Reserve Officer Program	1,490.00	600.00	600.00	-	0%	
001-421.0000.63010	Book Purchasing	1,161.70	2,000.00	2,000.00	-	0%	
001-421.0000.63060	Office Supplies	5,649.90	8,000.00	8,000.00	-	0%	
001-421.0000.63070	Postage	4,031.81	3,600.00	3,600.00	-	0%	
001-421.0000.63110	First Aid/Safety	76.98	300.00	300.00	-	0%	
001-421.0000.63130	Batteries	3,676.83	1,800.00	1,800.00	-	0%	
001-421.0000.63210	Printing/Postage/Broch/Books	3,295.97	2,700.00	2,700.00	-	0%	
001-421.0000.63290	Citation Expense	-	1,200.00	1,200.00	-	0%	
001-421.0000.63300	Ammunition	12,710.48	11,500.00	11,500.00	-	0%	
001-421.0000.63310	Film	-	500.00	500.00	-	0%	
001-421.0000.63320	Flares	595.56	1,000.00	1,000.00	-	0%	
001-421.0000.63451	Digital Media	1,058.59	2,000.00	2,000.00	-	0%	
001-421.0000.63500	Guns	6,055.19	7,500.00	7,500.00	-	0%	
001-421.0000.63590	Community Services & Support	4,044.24	1,400.00	1,400.00	-	0%	
001-421.0000.63830	CPO Program (DARE)	2,373.00	6,300.00	6,300.00	-	0%	
001-421.0000.63845	Open House	677.24	-	-	-	0%	
001-421.0000.63890	Holidays & Heroes	16,773.63	-	-	-	0%	
001-421.0000.63920	Investigation	17,768.88	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	8,178.07	9,000.00	9,000.00	-	0%	
001-421.0000.64020	Employee Development	54,044.24	32,000.00	31,000.00	(1,000.00)	-3%	
001-421.0000.64030	Gasoline	101,040.73	105,000.00	105,000.00	-	0%	
001-421.0000.65004	Utilities - PF	3,489.88	2,400.00	2,400.00	-	0%	
001-421.0000.65021	Electric	51,581.01	48,000.00	48,000.00	-	0%	
001-421.0000.65030	Telephone	28,206.38	35,000.00	35,000.00	-	0%	
001-421.0000.65050	Sanitation	1,527.60	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	31,597.63	25,157.00	25,157.00	-	0%	
001-421.0000.66042	Computer Printer Supplies	11,173.62	6,200.00	6,200.00	-	0%	
001-421.0000.66043	Computer Services Contracts	21,362.01	15,903.00	15,903.00	-	0%	
001-421.0000.66044	Computer Replacement	7,351.32	7,440.00	7,440.00	-	0%	
001-421.0000.66050	Copier Maintenance & Supplies	6,457.14	9,900.00	9,900.00	-	0%	
001-421.0000.67020	Equipment	38,775.83	31,921.20	31,921.20	-	0%	
001-421.0000.67060	Radar	859.72	3,750.00	3,750.00	-	0%	
001-421.0000.67090	Tools	4,040.50	700.00	700.00	-	0%	
001-421.0000.67100	Auto Parts	23,544.99	25,500.00	25,500.00	-	0%	
001-421.0000.67170	Auto Service	9,424.67	14,000.00	14,000.00	-	0%	
001-421.0000.67190	Tires	6,619.92	10,000.00	10,000.00	-	0%	
001-421.0000.67280	Wireless Maintenance	416.55	3,900.00	3,900.00	-	0%	
001-421.0000.67310	Teletype	16,250.00	38,700.00	38,750.00	50.00	0%	
001-421.0000.68010	Bldg & Grounds Maint & Repair	16,432.34	16,500.00	16,500.00	-	0%	
001-421.0000.68030	HVAC Maintenance	1,035.83	3,400.00	3,400.00	-	0%	
001-421.0000.68040	AC Maintenance Comp. Rm	-	400.00	400.00	-	0%	
001-421.0000.68050	Generator Maintenance	1,342.73	350.00	350.00	-	0%	
001-421.0000.68060	Elevator Maintenance	842.25	1,500.00	1,500.00	-	0%	
001-421.0000.80010	Computer	1,707.77	-	-	-	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-421.0000.80240	Equipment	25,850.16	16,000.00	16,000.00	-	0%
001-421.0000.90020	Financed Vehicles Capital Purchase	76,375.44	151,357.88	130,000.00	(21,357.88)	-14%
001-421.0000.92075	Computer	15,921.12	-	-	-	0%
001-421.0000.92090	Telephone Upgrade	-	98,000.00	-	(98,000.00)	-100%
001-421.1114.80070	Equipment - OHS	5,475.00	-	-	-	0%
001-421.1146.63730	Windermere Grant - Misc.	205.00	-	-	-	0%
001-421.1445.62190	On-line Registration System	838.24	-	-	-	0%
001-421.1501.63210	Printing/Postage/Broch/Books	-	800.00	800.00	-	0%
001-421.1501.63250	Traffic School Expenses	-	-	-	-	0%
001-421.1501.91000	Equipment	-	10,322.00	1,600.00	(8,722.00)	-84%
001-421.1501.91070	TS - Radar Equipment	-	2,500.00	2,500.00	-	0%
001-421.1534.63000	Supplies - Teen Court	57.90	-	-	-	0%
001-421.4000.72000	Uniform Expense	23,047.54	26,800.00	26,800.00	-	0%
001-421.4000.72010	Uniform - Vests	(980.09)	-	6,300.00	6,300.00	
001-421.4000.72020	Volunteer Uniforms	1,550.43	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	-	8,000.00	8,000.00	-	0%
001-421.4155.71000	Salaries	3,489,242.42	3,705,598.80	3,902,300.07	196,701.27	5%
001-421.4155.71010	Salaries - Traffic School	1,477.56	-	-	-	0%
001-421.4155.71030	Employer FICA	264,428.33	283,478.31	298,525.96	15,047.65	5%
001-421.4155.71040	Employer Retirement	394,270.25	428,981.30	451,670.47	22,689.17	5%
001-421.4155.71050	Employer Workman Compensation	65,038.76	101,091.39	105,656.76	4,565.37	5%
001-421.4155.71060	Employer Unemployment Ins	35,151.95	37,055.99	39,023.00	1,967.01	5%
001-421.4155.71080	Payroll Reimbursement	1,843.55	-	-	-	0%
421 - Police Total:		\$ 4,947,546.91	\$ 5,405,609.87	\$ 5,523,850.46	\$ 118,240.59	2%
423 - Oasis						
001-423.0000.62381	Counseling/Donations	\$ (100.00)	\$ -	\$ -	\$ -	0%
001-423.0000.63730	Miscellaneous	4,297.79	-	-	-	0%
001-423.0000.65030	Telephone	630.00	-	-	-	0%
001-423.1101.65115	Rent (Utilities, Maint)	891.98	-	-	-	0%
001-423.1103.64020	Staff Development	287.50	-	-	-	0%
001-423.1103.68400	Operating	5,953.59	-	-	-	0%
001-423.1132.64150	Training - Two Days in June	23.00	-	-	-	0%
001-423.1137.63210	Printing/Postage/Broch/Books	-	-	-	-	0%
001-423.1139.62380	ICDVA - Contracts/Counseling	-	-	-	-	0%
001-423.1139.65115	ICDVA - Rent & Utilities	39.00	-	-	-	0%
001-423.1141.68400	VAWA Stop Grant Operating	-	-	7,800.00	7,800.00	
001-423.1149.64143	Child Abuse & Profiling Conference	8,910.03	-	-	-	0%
001-423.1150.68400	Operating	4,015.72	-	-	-	0%
001-423.1151.68400	ICDVVA - Operating	3,632.84	20,000.00	-	(20,000.00)	-100%
001-423.1152.68400	ICDVVA - Operating	-	-	20,000.00	20,000.00	
001-423.4155.71000	Salaries	111,566.98	7,972.98	103,710.65	95,737.67	1201%
001-423.4155.71030	Employer FICA	8,686.06	609.93	7,933.87	7,323.94	1201%
001-423.4155.71040	Employer Retirement	12,330.78	929.65	11,768.23	10,838.58	1166%
001-423.4155.71050	Employer Workman Compensation	361.79	276.66	526.27	249.61	90%
001-423.4155.71060	Employer Unemployment Ins	1,124.59	79.73	1,037.11	957.38	1201%
001-423.4155.71130	Grant Funded Payroll	-	54,787.00	34,934.64	(19,852.36)	-36%
423 - Oasis Total:		\$ 162,651.65	\$ 84,655.95	\$ 187,710.77	\$ 103,054.82	122%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

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	\$ 2,102.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
001-424.0000.62120	Research/Review Fees	506.76	1,000.00	1,000.00	-	0%	
001-424.0000.63010	Book Purchasing	790.34	750.00	750.00	-	0%	
001-424.0000.63040	Copier / Supplies	1,771.98	1,500.00	1,500.00	-	0%	
001-424.0000.63060	Office Supplies	557.49	500.00	500.00	-	0%	
001-424.0000.63070	Postage	724.23	1,000.00	1,000.00	-	0%	
001-424.0000.63790	Prosecution Support	211.16	3,750.00	3,750.00	-	0%	
001-424.0000.64010	Travel & Meetings	926.74	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	2,484.67	3,000.00	3,000.00	-	0%	
001-424.0000.65030	Telephone	1,603.86	2,000.00	2,000.00	-	0%	
001-424.0000.80010	Computer	4,777.93	-	-	-	0%	
001-424.4155.71000	Salaries	202,274.73	216,798.40	225,470.34	8,671.94	4%	
001-424.4155.71030	Employer FICA	15,484.30	16,585.08	17,248.48	663.40	4%	
001-424.4155.71040	Employer Retirement	22,794.74	24,541.58	25,523.24	981.66	4%	
001-424.4155.71050	Employer Workman Compensation	333.45	542.00	563.68	21.68	4%	
001-424.4155.71060	Employer Unemployment Ins	2,032.98	2,167.98	2,254.70	86.72	4%	
424 - Legal - Prosecuting Total:		\$ 259,377.36	\$ 282,635.04	\$ 293,060.44	\$ 10,425.40	4%	
427 - Animal Control							
001-427.0000.62040	Contracts/Professional	\$ 6,813.82	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
001-427.0000.63000	Supplies	522.11	1,500.00	1,500.00	-	0%	
001-427.0000.63060	Office Supplies	19.50	200.00	200.00	-	0%	
001-427.0000.63070	Postage	-	200.00	200.00	-	0%	
001-427.0000.63151	Cleaning Supplies & Dog Food	2,507.89	1,600.00	1,600.00	-	0%	
001-427.0000.63210	Printing/Postage/Broch/Books	329.22	500.00	500.00	-	0%	
001-427.0000.64020	Staff Development	-	800.00	800.00	-	0%	
001-427.0000.64030	Gasoline	3,877.18	4,000.00	4,000.00	-	0%	
001-427.0000.65004	Utilities - PF	949.36	800.00	800.00	-	0%	
001-427.0000.65021	Electric	2,601.96	2,700.00	2,700.00	-	0%	
001-427.0000.67020	Equipment	146.06	450.00	450.00	-	0%	
001-427.0000.67040	Radio Repair/Maintenance	211.16	300.00	300.00	-	0%	
001-427.0000.67170	Auto Service	895.62	700.00	700.00	-	0%	
001-427.0000.67190	Tires	315.64	300.00	300.00	-	0%	
001-427.0000.68010	Bldg & Grounds Maint & Repair	1,066.35	1,500.00	1,500.00	-	0%	
001-427.1504.63080	Spay & Neuter Program	-	-	20,000.00	20,000.00		
001-427.1504.95010	Facility Capital	-	-	125,000.00	125,000.00		
001-427.4000.72000	Uniform Expense	335.46	500.00	500.00	-	0%	
001-427.4155.71000	Salaries	91,291.78	103,084.80	107,208.20	4,123.40	4%	
001-427.4155.71030	Employer FICA	6,851.84	7,885.99	8,201.43	315.44	4%	
001-427.4155.71040	Employer Retirement	10,335.08	11,669.20	12,135.97	466.77	4%	
001-427.4155.71050	Employer Workman Compensation	1,019.18	1,814.29	1,886.86	72.57	4%	
001-427.4155.71060	Employer Unemployment Ins	913.15	1,030.85	1,072.08	41.23	4%	
427 - Animal Control Total:		\$ 131,002.36	\$ 146,535.13	\$ 296,554.54	\$ 150,019.41	102%	
431 - Streets							
001-431.0000.62000	Advertising & Legal Fees	\$ 60.56	\$ 1,061.00	\$ 1,061.00	\$ -	0%	
001-431.0000.62060	Dues & Memberships	236.00	120.00	120.00	-	0%	
001-431.0000.62080	Hiring & Recruiting Costs	3,986.73	-	-	-	0%	
001-431.0000.62132	Emergency Response	2,377.38	2,000.00	2,000.00	-	0%	
001-431.0000.62134	Engineer Design	3,208.85	-	-	-	0%	
001-431.0000.63000	Supplies	1,784.18	1,573.00	1,573.00	-	0%	
001-431.0000.63060	Office Supplies	316.30	386.00	386.00	-	0%	
001-431.0000.63070	Postage	292.04	164.00	164.00	-	0%	
001-431.0000.63110	First Aid/Safety	293.49	610.00	610.00	-	0%	
001-431.0000.63260	Sign / Posts / Maintenance	11,565.92	15,000.00	15,000.00	-	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-431.0000.63520	Sweeper Supplies	1,738.36	1,581.00	1,581.00	-	0%
001-431.0000.64010	Travel & Meetings	900.96	993.00	993.00	-	0%
001-431.0000.64020	Staff Development	1,343.30	1,600.00	1,600.00	-	0%
001-431.0000.64030	Gasoline	86,063.48	75,000.00	75,000.00	-	0%
001-431.0000.65004	Utilities - PF	5,017.60	761.00	761.00	-	0%
001-431.0000.65021	Electric and Gas	27,110.21	17,750.00	17,750.00	-	0%
001-431.0000.65030	Telephone	2,501.80	4,000.00	4,000.00	-	0%
001-431.0000.65050	Sanitation	-	828.00	828.00	-	0%
001-431.0000.65101	Traffic Signals - Energy	17,072.08	23,000.00	23,000.00	-	0%
001-431.0000.65110	Aquifer Assessment - County	541.76	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	66.19	221.00	221.00	-	0%
001-431.0000.67040	Radio Repair/Maintenance	1,633.13	1,900.00	1,900.00	-	0%
001-431.0000.67070	Equipment Rental	495.00	2,317.00	2,317.00	-	0%
001-431.0000.67090	Tools	774.03	700.00	700.00	-	0%
001-431.0000.68010	Bldg & Grounds Maint & Repair	1,618.55	1,000.00	1,000.00	-	0%
001-431.0000.68080	Snow & Ice Removal	71,566.78	45,000.00	45,000.00	-	0%
001-431.0000.68090	Patching	26,009.52	55,595.00	55,595.00	-	0%
001-431.0000.68100	Striping	27,568.52	23,000.00	28,000.00	5,000.00	22%
001-431.0000.68105	Thermalplastic	-	1,500.00	3,000.00	1,500.00	100%
001-431.0000.68110	Sealing & Maintenance	283,989.42	400,000.00	400,000.00	-	0%
001-431.0000.68120	Drainage	1,864.99	3,120.00	3,120.00	-	0%
001-431.0000.68130	Street Reconstruction	232,193.46	260,000.00	340,000.00	80,000.00	31%
001-431.0000.68140	Traffic Light Repair	974.61	4,690.00	4,690.00	-	0%
001-431.0000.68150	Street Maintenance	12,979.79	4,518.00	4,518.00	-	0%
001-431.0000.90190	Loader	-	9,000.00	-	(9,000.00)	-100%
001-431.0000.91050	Radio & Repeater System	-	-	20,000.00	20,000.00	
001-431.0000.95110	ADA Compliance	2,257.59	-	100,000.00	100,000.00	
001-431.0000.95215	Signal System Upgrade	31,764.85	-	-	-	0%
001-431.1308.95215	City Wide Signal Timing Improvements	-	49,000.00	-	(49,000.00)	-100%
001-431.1309.95215	Mullan Ave/Idaho Street Safety Improvm	-	74,000.00	-	(74,000.00)	-100%
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	2,455.14	2,503.00	2,503.00	-	0%
001-431.4155.71000	Salaries	471,331.98	495,733.80	549,146.83	53,413.03	11%
001-431.4155.71030	Employer FICA	35,627.47	37,923.64	42,009.73	4,086.09	11%
001-431.4155.71040	Employer Retirement	47,861.93	49,753.03	55,544.82	5,791.79	12%
001-431.4155.71050	Employer Workman Compensation	17,514.85	28,903.45	32,081.33	3,177.88	11%
001-431.4155.71060	Employer Unemployment Ins	4,726.37	4,957.34	5,491.47	534.13	11%
431 - Streets Total:		\$ 1,523,720.17	\$ 1,783,917.26	\$ 1,925,420.18	\$ 141,502.92	8%
432 - Public Works Administration						
001-432.0000.62060	Dues & Membership	\$ 196.00	\$ 500.00	\$ 500.00	\$ -	0%
001-432.0000.62080	Hiring & Recruiting Costs	3,041.02	-	-	-	0%
001-432.0000.63000	Supplies	45.00	100.00	100.00	-	0%
001-432.0000.63060	Office Supplies	126.04	250.00	250.00	-	0%
001-432.0000.63070	Postage	-	50.00	50.00	-	0%
001-432.0000.64010	Travel & Meetings	40.00	500.00	500.00	-	0%
001-432.0000.64020	Staff Development	551.03	300.00	300.00	-	0%
001-432.0000.64030	Gasoline	1,206.88	1,100.00	1,100.00	-	0%
001-432.0000.65030	Telephone	985.70	260.00	260.00	-	0%
001-432.0000.66016	Software Maintenance	569.22	125.00	125.00	-	0%
001-432.0000.66061	Office Machine Maint/Repair	141.20	150.00	150.00	-	0%
001-432.4155.71000	Salaries	26,187.99	14,308.32	14,880.66	572.34	4%
001-432.4155.71030	Employer FICA	1,664.32	1,094.59	1,138.37	43.78	4%
001-432.4155.71040	Employer Retirement	2,473.15	1,619.70	1,684.49	64.79	4%
001-432.4155.71050	Employer Workman Compensation	439.07	598.09	622.01	23.92	4%
001-432.4155.71060	Employer Unemployment Ins	236.22	143.08	148.80	5.72	4%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
432 - Public Works Administration Total:		\$ 37,902.84	\$ 21,098.78	\$ 21,809.33	\$ 710.55	3%
433 - Facility Maintenance						
001-433.0000.63140	Paper Products	\$ 8,897.38	\$ 5,500.00	\$ 5,500.00	\$ -	0%
001-433.0000.63150	Cleaning Supplies	382.65	4,500.00	4,500.00	-	0%
001-433.0000.63160	Laundry/Rugs	877.40	1,000.00	1,000.00	-	0%
001-433.0000.63720	Light Bulbs	2,144.42	2,000.00	2,000.00	-	0%
001-433.0000.63730	Miscellaneous	2,979.88	2,000.00	2,000.00	-	0%
001-433.0000.64020	Staff Development	274.76	-	-	-	0%
001-433.0000.64030	Gasoline	2,694.62	3,000.00	3,000.00	-	0%
001-433.0000.65030	Telephone	1,307.98	600.00	600.00	-	0%
001-433.0000.66190	Small Equipment	593.58	3,000.00	1,000.00	(2,000.00)	-67%
001-433.0000.67030	Hardware	163.27	500.00	500.00	-	0%
001-433.0000.67070	Equipment Rental	-	500.00	500.00	-	0%
001-433.0000.68010	Bldg & Grounds Maint & Repair	3,584.88	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	5,452.34	1,000.00	1,000.00	-	0%
001-433.0000.68050	Generator Maintenance	363.08	-	-	-	0%
001-433.0000.68160	Lumber/Paint	68.84	300.00	300.00	-	0%
001-433.0000.81140	Snow Blower	2,793.31	-	-	-	0%
001-433.0000.81505	Misc. Equipment	-	2,460.00	-	(2,460.00)	-100%
001-433.0000.92015	Fire Suppression System	-	13,000.00	-	(13,000.00)	-100%
001-433.0000.95110	ADA Compliance	25,177.93	40,000.00	40,000.00	-	0%
001-433.4000.72000	Uniform Expense	477.85	600.00	600.00	-	0%
001-433.4155.71000	Salaries	154,240.52	148,803.20	156,031.62	7,228.42	5%
001-433.4155.71030	Employer FICA	11,692.95	11,383.44	11,936.42	552.98	5%
001-433.4155.71040	Employer Retirement	17,633.00	16,844.52	17,662.78	818.26	5%
001-433.4155.71050	Employer Workman Compensation	3,661.12	5,699.16	5,976.01	276.85	5%
001-433.4155.71060	Employer Unemployment Insurance	1,557.46	1,488.03	1,560.31	72.28	5%
433 - Facility Maintenance Total:		\$ 249,155.22	\$ 269,878.35	\$ 261,367.14	\$ (8,511.21)	-3%
434 - Fleet Maintenance						
001-434.0000.62133	Subscription	\$ 687.50	\$ 500.00	\$ 500.00	\$ -	0%
001-434.0000.63007	Supplies - Shop	4,886.17	4,000.00	4,000.00	-	0%
001-434.0000.63060	Office Supplies	1,771.55	1,187.00	1,187.00	-	0%
001-434.0000.63070	Postage	10.12	106.00	106.00	-	0%
001-434.0000.63110	First Aid/Safety	-	287.00	287.00	-	0%
001-434.0000.63160	Laundry/Rugs	2,687.85	3,268.00	3,268.00	-	0%
001-434.0000.63540	Welding Supplies	905.32	1,200.00	1,200.00	-	0%
001-434.0000.63690	Vehicle Licensing	199.00	412.00	412.00	-	0%
001-434.0000.64020	Staff Development	186.90	1,000.00	1,000.00	-	0%
001-434.0000.64030	Gasoline	55.82	500.00	500.00	-	0%
001-434.0000.65030	Telephone	420.00	500.00	500.00	-	0%
001-434.0000.65113	Hazardous Waste	1,703.56	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	229.54	852.00	852.00	-	0%
001-434.0000.67020	Equipment	-	849.00	849.00	-	0%
001-434.0000.67030	Hardware	818.50	700.00	700.00	-	0%
001-434.0000.67050	Repairs & Rebuilds	59,976.85	50,000.00	50,000.00	-	0%
001-434.0000.67090	Tools	3,078.90	1,200.00	1,200.00	-	0%
001-434.0000.67110	Tire Chains	2,194.71	2,060.00	2,060.00	-	0%
001-434.0000.67120	Safety Equipment	1,301.26	1,380.00	1,380.00	-	0%
001-434.0000.67150	Batteries	3,394.80	2,000.00	2,000.00	-	0%
001-434.0000.67160	Tuneups	603.56	1,545.00	1,545.00	-	0%
001-434.0000.67170	Auto Service	8,042.77	7,500.00	7,500.00	-	0%
001-434.0000.67180	Fabrications	2,558.08	3,863.00	3,863.00	-	0%
001-434.0000.67190	Tires	13,941.27	8,000.00	8,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-434.0000.67200	Sweeper/Snow Plow Supplies	7,195.88	8,000.00	8,000.00	-	0%
001-434.0000.67210	Tire Repairs	2,380.99	1,700.00	1,700.00	-	0%
001-434.0000.67220	Body Paint	82.77	2,000.00	2,000.00	-	0%
001-434.0000.67230	Oil	6,975.75	5,479.00	5,479.00	-	0%
001-434.0000.67240	Antifreeze	1,312.34	909.00	909.00	-	0%
001-434.0000.67250	Lubrication & Cleaner	142.79	500.00	500.00	-	0%
001-434.0000.68010	Bldg & Grounds Maint & Repair	1,154.15	500.00	500.00	-	0%
001-434.0000.90010	Vehicle Replacement Exp	31,681.00	110,000.00	110,000.00	-	0%
001-434.4000.67130	Mechanic Tool Allowance	-	955.00	955.00	-	0%
001-434.4000.72000	Uniform Expense	-	1,061.00	1,061.00	-	0%
001-434.4155.71000	Salaries	154,259.93	157,198.60	163,486.54	6,287.94	4%
001-434.4155.71030	Employer FICA	11,727.59	12,025.69	12,506.72	481.03	4%
001-434.4155.71040	Employer Retirement	17,645.01	17,794.88	18,506.68	711.80	4%
001-434.4155.71050	Employer Workman Compensation	4,834.41	8,523.63	8,864.58	340.95	4%
001-434.4155.71060	Employer Unemployment Ins	1,558.22	1,571.99	1,634.87	62.88	4%
434 - Fleet Maintenance Total:		\$ 352,719.86	\$ 423,992.79	\$ 431,877.39	\$ 7,884.60	2%
435 - GIS						
001-435.0000.66020	GIS Software	\$ -	\$ 13,650.00	\$ 13,650.00	\$ -	0%
001-435.0000.66021	GIS Support	-	5,500.00	5,500.00	-	0%
001-435.4155.71000	Salaries	-	66,518.40	64,896.00	(1,622.40)	-2%
001-435.4155.71030	Employer FICA	-	5,088.66	4,964.54	(124.12)	-2%
001-435.4155.71040	Employer Retirement	-	7,529.88	7,346.23	(183.65)	-2%
001-435.4155.71050	Employer Workman Compensation	-	166.30	162.24	(4.06)	-2%
001-435.4155.71060	Employer Unemployment Ins	-	665.18	648.96	(16.22)	-2%
435 - GIS Total:		\$ -	\$ 99,118.42	\$ 97,167.97	\$ (1,950.45)	-2%
441 - Urban Forestry						
001-441.0000.62040	Contracts/Professional	\$ 1,274.50	\$ 3,500.00	\$ 3,500.00	\$ -	0%
001-441.0000.62060	Dues & Membership	450.00	500.00	500.00	-	0%
001-441.0000.63060	Office Supplies	320.45	450.00	450.00	-	0%
001-441.0000.63070	Postage	32.24	225.00	225.00	-	0%
001-441.0000.63110	First Aid/Safety	96.10	100.00	100.00	-	0%
001-441.0000.63210	Printing/Brochures	744.00	200.00	200.00	-	0%
001-441.0000.63510	Arbor Day Workshop	504.26	350.00	350.00	-	0%
001-441.0000.63750	Community Canopy Program	880.58	1,000.00	1,000.00	-	0%
001-441.0000.63970	Matching Grant Funds	-	1,000.00	1,000.00	-	0%
001-441.0000.64010	Travel & Meetings	360.78	550.00	550.00	-	0%
001-441.0000.64020	Staff Development	805.00	600.00	600.00	-	0%
001-441.0000.64030	Gasoline	2,003.75	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	418.50	785.00	785.00	-	0%
001-441.0000.66011	Arcview License	1,450.00	875.00	875.00	-	0%
001-441.0000.66190	Small Equipment	(0.94)	-	-	-	0%
001-441.0000.67010	Equipment Maintenance	1,279.56	300.00	300.00	-	0%
001-441.0000.67070	Equipment Rental	118.80	1,000.00	1,000.00	-	0%
001-441.0000.67090	Tools	312.04	325.00	325.00	-	0%
001-441.0000.68170	Sand/Dirt/Concrete	1,390.00	-	-	-	0%
001-441.0000.68190	Tree & Shrub Plantings	2,500.00	2,500.00	2,500.00	-	0%
001-441.0000.68220	Chemicals	88.47	100.00	100.00	-	0%
001-441.0000.68230	Irrigation	346.05	400.00	400.00	-	0%
001-441.1683.68190	Street Tree Planting	612.63	-	-	-	0%
001-441.4000.72000	Uniform Expense	190.85	175.00	175.00	-	0%
001-441.4155.71000	Salaries	51,393.00	62,023.52	65,607.70	3,584.18	6%
001-441.4155.71030	Employer FICA	3,921.31	4,744.80	5,018.99	274.19	6%
001-441.4155.71040	Employer Retirement	4,900.66	5,423.49	5,740.83	317.34	6%
001-441.4155.71050	Employer Workman Compensation	1,158.11	2,215.19	2,346.59	131.40	6%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-441.4155.71060	Employer Unemployment Ins	519.40	620.24	656.07	35.83	6%
441 - Urban Forestry Total:		\$ 78,070.10	\$ 92,012.24	\$ 96,355.18	\$ 4,342.94	5%
442 - Cemetery						
001-442.0000.62000	Advertising & Legal Fees	\$ 129.06	\$ 300.00	\$ 300.00	\$ -	0%
001-442.0000.62040	Contracts/Professional	-	2,000.00	2,000.00	-	0%
001-442.0000.62060	Dues & Membership	794.00	1,092.00	1,092.00	-	0%
001-442.0000.62080	Hiring & Recruiting Costs	-	100.00	100.00	-	0%
001-442.0000.63060	Office Supplies	439.80	1,250.00	1,250.00	-	0%
001-442.0000.63070	Postage	0.48	200.00	200.00	-	0%
001-442.0000.63110	First Aid/Safety	245.97	1,500.00	250.00	(1,250.00)	-83%
001-442.0000.63150	Cleaning Supplies	302.01	200.00	200.00	-	0%
001-442.0000.63210	Printing/Postage/Broch/Books	24.00	250.00	250.00	-	0%
001-442.0000.63420	Grave Liners	8,796.00	9,000.00	9,000.00	-	0%
001-442.0000.63760	Headstones	29,474.24	25,000.00	25,000.00	-	0%
001-442.0000.64010	Travel & Meetings	1,352.12	500.00	1,500.00	1,000.00	200%
001-442.0000.64020	Staff Development	1,465.00	1,650.00	1,650.00	-	0%
001-442.0000.64030	Gasoline	5,266.34	4,000.00	4,000.00	-	0%
001-442.0000.65004	Utilities - PF	4,802.82	11,000.00	11,000.00	-	0%
001-442.0000.65020	Gas & Electric	2,993.27	3,500.00	3,500.00	-	0%
001-442.0000.65030	Telephone	1,298.77	1,200.00	1,200.00	-	0%
001-442.0000.65050	Sanitation	1,576.32	2,000.00	2,000.00	-	0%
001-442.0000.67020	Equipment	1,427.26	2,550.00	2,000.00	(550.00)	-22%
001-442.0000.67030	Hardware	714.65	870.00	870.00	-	0%
001-442.0000.67050	Repairs & Rebuilds	2,000.21	1,100.00	1,100.00	-	0%
001-442.0000.67070	Equipment Rental	-	250.00	250.00	-	0%
001-442.0000.67090	Tools	1,085.64	1,500.00	1,500.00	-	0%
001-442.0000.67190	Tires	-	1,800.00	-	(1,800.00)	-100%
001-442.0000.68160	Lumber/Paint	233.11	850.00	850.00	-	0%
001-442.0000.68170	Sand/Dirt/Concrete	1,776.94	1,500.00	1,500.00	-	0%
001-442.0000.68180	Sod & Turf	904.41	2,000.00	2,000.00	-	0%
001-442.0000.68190	Tree & Shrub Plantings	350.00	275.00	275.00	-	0%
001-442.0000.68200	Fertilizer	4,371.90	3,000.00	3,000.00	-	0%
001-442.0000.68220	Chemicals	211.50	500.00	500.00	-	0%
001-442.0000.68230	Irrigation	1,242.15	1,300.00	1,300.00	-	0%
001-442.0000.84025	Steel Grave Form	1,417.26	1,450.00	-	(1,450.00)	-100%
001-442.0000.91200	Mower	7,960.00	7,985.00	-	(7,985.00)	-100%
001-442.4000.72000	Uniform Expense	545.90	550.00	550.00	-	0%
001-442.4155.71000	Salaries	93,804.92	99,508.02	103,488.35	3,980.33	4%
001-442.4155.71030	Employer FICA	7,084.54	7,612.37	7,916.85	304.48	4%
001-442.4155.71040	Employer Retirement	9,919.13	9,935.42	10,332.84	397.42	4%
001-442.4155.71050	Employer Workman Compensation	3,043.58	4,963.06	5,161.58	198.52	4%
001-442.4155.71060	Employer Unemployment Ins	941.38	995.08	1,034.88	39.80	4%
442 - Cemetery Total:		\$ 197,994.68	\$ 215,235.95	\$ 208,121.50	\$ (7,114.45)	-3%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
443 - Parks						
001-443.0000.62000	Advertising & Legal Fees	\$ -	\$ 300.00	\$ 300.00	\$ -	0%
001-443.0000.62060	Dues & Membership	910.00	500.00	500.00	-	0%
001-443.0000.62080	Hiring & Recruiting Costs	2,974.80	1,000.00	1,000.00	-	0%
001-443.0000.62180	Other Contracts	20,789.53	5,500.00	8,900.00	3,400.00	62%
001-443.0000.63060	Office Supplies	2,367.54	2,000.00	2,000.00	-	0%
001-443.0000.63070	Postage	11.06	200.00	200.00	-	0%
001-443.0000.63080	Program Equip/Supplies	1,654.49	1,000.00	1,000.00	-	0%
001-443.0000.63110	First Aid/Safety	1,457.07	1,225.00	1,225.00	-	0%
001-443.0000.63150	Cleaning Supplies	9,911.58	8,000.00	8,000.00	-	0%
001-443.0000.63260	Sign / Posts / Maintenance	1,739.28	2,800.00	2,800.00	-	0%
001-443.0000.63290	Ticket Books	-	100.00	100.00	-	0%
001-443.0000.63530	Fencing	-	5,000.00	1,000.00	(4,000.00)	-80%
001-443.0000.64010	Travel & Meetings	2,799.29	2,000.00	2,000.00	-	0%
001-443.0000.64020	Staff Development	4,050.72	3,000.00	3,000.00	-	0%
001-443.0000.64030	Gasoline	26,206.76	30,000.00	30,000.00	-	0%
001-443.0000.65004	Utilities - PF	37,246.67	30,000.00	26,500.00	(3,500.00)	-12%
001-443.0000.65006	Utilities - EGID	-	-	3,500.00	3,500.00	
001-443.0000.65021	Electric	32,252.29	32,000.00	32,000.00	-	0%
001-443.0000.65030	Telephone	3,020.95	4,500.00	4,500.00	-	0%
001-443.0000.65050	Sanitation	22,104.00	24,000.00	24,000.00	-	0%
001-443.0000.65110	Aquifer Assessment - County	30.78	600.00	600.00	-	0%
001-443.0000.66061	Office Machine Maint/Repair	195.36	525.00	525.00	-	0%
001-443.0000.66190	Small Equipment Repair	5,028.74	8,375.00	8,375.00	-	0%
001-443.0000.67030	Hardware	8,582.13	7,500.00	7,500.00	-	0%
001-443.0000.67040	Radio Repair/Maintenance	178.49	500.00	500.00	-	0%
001-443.0000.67050	Repairs & Rebuilds	8,526.81	3,600.00	3,600.00	-	0%
001-443.0000.67070	Equipment Rental	3,318.75	2,500.00	2,500.00	-	0%
001-443.0000.67090	Tools	5,081.89	6,000.00	6,000.00	-	0%
001-443.0000.68012	Centennial Trail	-	7,500.00	7,500.00	-	0%
001-443.0000.68013	Playground	6,035.05	7,600.00	7,600.00	-	0%
001-443.0000.68111	Sealing - Court/Trail	-	8,200.00	13,200.00	5,000.00	61%
001-443.0000.68160	Lumber/Paint	7,113.51	9,000.00	9,000.00	-	0%
001-443.0000.68170	Sand/Dirt/Concrete	8,072.63	7,750.00	8,250.00	500.00	6%
001-443.0000.68180	Sod & Turf	1,895.34	2,000.00	3,000.00	1,000.00	50%
001-443.0000.68190	Tree & Shrub Plantings	1,100.00	1,100.00	1,100.00	-	0%
001-443.0000.68200	Fertilizer	9,487.55	19,493.00	15,000.00	(4,493.00)	-23%
001-443.0000.68210	Flowers	3,137.82	1,750.00	1,750.00	-	0%
001-443.0000.68215	Goose Control	205.20	2,000.00	2,000.00	-	0%
001-443.0000.68220	Chemicals	5,727.40	6,000.00	8,400.00	2,400.00	40%
001-443.0000.68230	Irrigation	14,641.55	9,500.00	9,500.00	-	0%
001-443.0000.68240	Field Striping Paint	1,976.02	1,700.00	1,700.00	-	0%
001-443.0000.68250	Plumbing	2,144.37	3,600.00	3,600.00	-	0%
001-443.0000.80010	Computer	1,993.15	-	-	-	0%
001-443.0000.80100	Playground	144.00	-	-	-	0%
001-443.0000.80150	Q'emlin Trails	827.95	1,000.00	1,000.00	-	0%
001-443.0000.81505	Misc. Equipment	-	-	-	-	0%
001-443.0000.90050	Vehicles, Motorcycles, & Equipment	25,558.00	22,572.94	-	(22,572.94)	-100%
001-443.0000.91200	Mower	19,221.00	-	-	-	0%
001-443.0000.93275	Roofing	-	10,000.00	-	(10,000.00)	-100%
001-443.0000.93280	Irrigation	-	7,500.00	7,500.00	-	0%
001-443.0000.94180	Park Capital	15,170.11	-	-	-	0%
001-443.0000.95110	ADA Compliance	16,889.36	-	-	-	0%
001-443.1658.62330	Avista Lease M & O	17,965.93	50,000.00	50,000.00	-	0%
001-443.1667.63009	Community Garden	277.45	3,995.00	2,000.00	(1,995.00)	-50%
001-443.4000.72000	Uniform Expense	2,379.54	2,700.00	2,700.00	-	0%
001-443.4155.71000	Salaries	414,958.62	513,439.30	544,030.42	30,591.12	6%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-443.4155.71030	Employer FICA	31,674.69	39,278.11	41,618.32	2,340.21	6%
001-443.4155.71040	Employer Retirement	31,342.49	42,472.97	44,171.89	1,698.92	4%
001-443.4155.71050	Employer Workman Compensation	9,690.54	16,695.80	18,904.09	2,208.29	13%
001-443.4155.71060	Employer Unemployment Ins	4,177.54	5,134.39	5,440.30	305.91	6%
443 - Parks Total:		\$ 854,245.79	\$ 984,706.51	\$ 991,090.02	\$ 6,383.51	1%
444 - Parks - Construction						
001-444.0000.65002	Utilities - 3rd Street	\$ 745.42	\$ -	\$ -	\$ -	0%
001-444.0000.80155	Fencing	4,000.00	-	-	-	0%
001-444.0000.93065	Roof - Park Shop	29,285.00	-	-	-	0%
001-444.0000.94180	Spokane Street Pocket Park	-	40,000.00	-	(40,000.00)	-100%
001-444.1658.94120	Falls Park Signage	33,390.50	-	-	-	0%
001-444.1658.94200	Avista Projects - Q'emiln Trails	5,641.83	-	-	-	0%
444 - Parks - Construction Total:		\$ 73,062.75	\$ 40,000.00	\$ -	\$ (40,000.00)	-100%
445 - Recreation						
001-445.0000.62000	Advertising & Legal Fees	\$ 1,525.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-445.0000.62040	Contracts/Professional	14,113.14	21,113.00	21,113.00	-	0%
001-445.0000.62050	Credit Card Expense	37.50	3,000.00	3,000.00	-	0%
001-445.0000.62060	Dues & Membership	945.00	1,200.00	1,200.00	-	0%
001-445.0000.62080	Hiring & Recruiting Costs	963.92	700.00	700.00	-	0%
001-445.0000.62133	Subscription	40.00	150.00	150.00	-	0%
001-445.0000.62140	Janitorial Services	-	258.00	258.00	-	0%
001-445.0000.62170	Music Use License Fees	1,507.00	1,500.00	1,500.00	-	0%
001-445.0000.63000	Supplies	-	900.00	900.00	-	0%
001-445.0000.63060	Office Supplies	2,283.66	3,300.00	2,000.00	(1,300.00)	-39%
001-445.0000.63070	Postage	11,159.51	11,000.00	11,000.00	-	0%
001-445.0000.63080	Program Equip/Supplies	42,137.86	37,500.00	37,500.00	-	0%
001-445.0000.63110	First Aid/Safety	48.40	500.00	500.00	-	0%
001-445.0000.63120	Awards/Certificates	4,450.10	4,582.00	4,582.00	-	0%
001-445.0000.63210	Printing/Postage/Broch/Books	12,385.27	13,650.00	13,650.00	-	0%
001-445.0000.63360	Scholarships	-	500.00	500.00	-	0%
001-445.0000.63430	T-Shirts	8,894.11	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	8,376.30	3,250.00	3,250.00	-	0%
001-445.0000.64020	Staff Development	5,188.61	3,100.00	3,100.00	-	0%
001-445.0000.64030	Gasoline	3,668.47	3,700.00	3,700.00	-	0%
001-445.0000.64060	Car Allowance Stipend	2,875.00	3,000.00	3,000.00	-	0%
001-445.0000.64090	Coach Training	-	750.00	750.00	-	0%
001-445.0000.65004	Utilities - PF	4,197.58	2,500.00	2,500.00	-	0%
001-445.0000.65021	Electric & Gas	2,091.11	3,060.00	3,060.00	-	0%
001-445.0000.65030	Telephone	3,560.57	4,662.00	4,662.00	-	0%
001-445.0000.65050	Sanitation	681.67	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	2,056.35	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	-	1,500.00	1,500.00	-	0%
001-445.0000.67030	Hardware	525.98	330.00	330.00	-	0%
001-445.0000.67090	Tools	-	125.00	125.00	-	0%
001-445.0000.68010	Bldg & Grounds Maint & Repair	1,787.86	-	-	-	0%
001-445.0000.68160	Lumber/Paint	-	500.00	500.00	-	0%
001-445.0000.80135	Refinish Gym Floors	-	2,500.00	2,500.00	-	0%
001-445.0000.92050	Copier	-	10,195.00	-	(10,195.00)	-100%
001-445.1445.62190	On-line Registration System	28,104.43	30,000.00	30,000.00	-	0%
001-445.1903.69023	Transfer to Fund 023	11,848.00	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
001-445.4000.72000	Uniform Expense	959.87	979.00	979.00	-	0%
001-445.4155.71000	Salaries	520,763.00	563,384.83	592,192.46	28,807.63	5%
001-445.4155.71030	Employer FICA	39,713.12	43,098.94	45,302.72	2,203.78	5%
001-445.4155.71040	Employer Retirement	36,608.23	39,051.20	40,613.25	1,562.05	4%
001-445.4155.71050	Employer Workman Compensation	3,433.65	8,011.37	8,399.61	388.24	5%
001-445.4155.71060	Employer Unemployment Ins	5,239.64	5,633.85	5,921.93	288.08	5%
445 - Recreation Total:		\$ 785,774.91	\$ 856,687.19	\$ 878,441.97	\$ 21,754.78	3%
451 - Planning & Zoning						
001-451.0000.62000	Advertising & Legal Fees	\$ 892.54	\$ 1,000.00	\$ 1,000.00	\$ -	0%
001-451.0000.62011	P & Z Attorney Fees	2,833.00	2,000.00	2,000.00	-	0%
001-451.0000.62040	Contracts/Professional	305.00	5,104.27	-	(5,104.27)	-100%
001-451.0000.62092	Professional	564.74	1,000.00	1,000.00	-	0%
001-451.0000.62133	Subscription	635.00	300.00	300.00	-	0%
001-451.0000.63000	Supplies	310.65	500.00	500.00	-	0%
001-451.0000.63060	Office Supplies	1,500.61	1,400.00	1,400.00	-	0%
001-451.0000.63070	Postage	2,280.94	2,000.00	2,000.00	-	0%
001-451.0000.63210	Printing/Postage/Broch/Books	50.00	400.00	400.00	-	0%
001-451.0000.64010	Travel & Meetings	1,899.97	4,000.00	4,000.00	-	0%
001-451.0000.64030	Gasoline	-	200.00	200.00	-	0%
001-451.0000.65030	Telephone	1,289.46	1,500.00	1,500.00	-	0%
001-451.0000.66010	Computer Software	2,026.08	1,819.00	1,819.00	-	0%
001-451.0000.66050	Copier Maintenance & Supplies	211.06	250.00	250.00	-	0%
001-451.0000.66061	Office Machine Maint/Repair	1,149.42	1,100.00	1,100.00	-	0%
001-451.0000.66190	Small Equipment	1,000.00	-	-	-	0%
001-451.1901.66140	Copier Lease Payment	882.36	1,300.00	1,300.00	-	0%
001-451.4155.71000	Salaries	145,001.72	151,632.00	157,697.29	6,065.29	4%
001-451.4155.71030	Employer FICA	10,977.23	11,599.85	12,063.84	463.99	4%
001-451.4155.71040	Employer Retirement	16,486.95	17,164.75	17,851.33	686.58	4%
001-451.4155.71050	Employer Workman Compensation	283.71	379.07	394.24	15.17	4%
001-451.4155.71060	Employer Unemployment Ins	1,456.49	1,516.33	1,576.97	60.64	4%
451 - Planning & Zoning Total:		\$ 192,036.93	\$ 206,165.27	\$ 208,352.67	\$ 2,187.40	1%
452 - Building Inspector						
001-452.0000.62000	Advertising & Legal Fees	\$ 87.01	\$ 100.00	\$ 100.00	\$ -	0%
001-452.0000.62040	Contracts/Professional	4,080.00	-	-	-	0%
001-452.0000.62060	Dues & Membership	330.00	600.00	600.00	-	0%
001-452.0000.62080	Hiring & Recruiting Costs	770.72	-	-	-	0%
001-452.0000.62133	Subscription	-	100.00	100.00	-	0%
001-452.0000.63000	Supplies	830.96	1,000.00	1,000.00	-	0%
001-452.0000.63060	Office Supplies	1,406.69	1,100.00	1,100.00	-	0%
001-452.0000.63070	Postage	10.00	50.00	50.00	-	0%
001-452.0000.63210	Printing/Postage/Broch/Books	404.00	500.00	500.00	-	0%
001-452.0000.64010	Travel & Meetings	501.75	2,500.00	2,500.00	-	0%
001-452.0000.64020	Staff Development	960.20	4,500.00	4,500.00	-	0%
001-452.0000.64030	Gasoline	1,572.76	2,000.00	3,000.00	1,000.00	50%
001-452.0000.65030	Telephone	1,515.99	2,000.00	2,000.00	-	0%
001-452.0000.66050	Copier Maintenance & Supplies	882.77	1,000.00	1,000.00	-	0%
001-452.0000.80010	Computer	-	3,000.00	1,000.00	(2,000.00)	-67%
001-452.0000.80080	Code Book Purchase	107.40	3,200.00	3,200.00	-	0%
001-452.1901.66140	Copier Lease Payment	882.36	1,000.00	1,000.00	-	0%
001-452.4155.71000	Salaries	124,991.74	225,784.00	234,815.36	9,031.36	4%
001-452.4155.71030	Employer FICA	9,504.64	17,272.48	17,963.38	690.90	4%
001-452.4155.71040	Employer Retirement	13,815.45	25,558.75	26,581.10	1,022.35	4%
001-452.4155.71050	Employer Workman Compensation	1,646.39	2,867.46	2,982.16	114.70	4%
001-452.4155.71060	Employer Unemployment Ins	1,259.17	2,257.84	2,348.15	90.31	4%
452 - Building Inspector Total:		\$ 165,560.00	\$ 296,390.53	\$ 306,340.15	\$ 9,949.62	3%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014		
					\$	%	
453 - Engineering							
001-453.0000.62000	Advertising & Legal Fees	\$ 10.78	\$ 200.00	\$ 200.00	\$ -	0%	
001-453.0000.62050	Credit Card Expense	37.50	-	-	-	0%	
001-453.0000.62060	Dues & Membership	1,031.00	1,000.00	1,000.00	-	0%	
001-453.0000.62133	Subscription	87.00	200.00	200.00	-	0%	
001-453.0000.63000	Supplies	435.29	500.00	500.00	-	0%	
001-453.0000.63060	Office Supplies	1,241.93	1,000.00	1,000.00	-	0%	
001-453.0000.63070	Postage	114.13	300.00	300.00	-	0%	
001-453.0000.63530	Field Supplies	387.28	600.00	600.00	-	0%	
001-453.0000.63610	Computer Drafting Supplies	518.99	1,560.00	1,560.00	-	0%	
001-453.0000.64010	Travel & Meetings	443.34	1,750.00	1,750.00	-	0%	
001-453.0000.64020	Staff Development	449.00	3,500.00	3,500.00	-	0%	
001-453.0000.64030	Gasoline	1,644.45	1,500.00	1,500.00	-	0%	
001-453.0000.65030	Telephone	2,963.95	3,000.00	3,000.00	-	0%	
001-453.0000.66014	Software Licensing	1,250.00	1,500.00	1,500.00	-	0%	
001-453.0000.66061	Office Machine Maint/Repair	76.70	100.00	100.00	-	0%	
001-453.0000.66190	Small Equipment	1,208.22	100.00	100.00	-	0%	
001-453.1901.66050	Copier Maintenance & Supplies	1,157.30	1,000.00	1,000.00	-	0%	
001-453.1901.66140	Copier Lease Payment	882.48	1,000.00	1,000.00	-	0%	
001-453.4155.71000	Salaries	322,606.89	336,107.20	349,551.49	13,444.29	4%	
001-453.4155.71030	Employer FICA	24,537.51	25,712.20	26,740.69	1,028.49	4%	
001-453.4155.71040	Employer Retirement	36,786.30	38,047.34	39,569.23	1,521.89	4%	
001-453.4155.71050	Employer Workman Compensation	2,669.92	3,818.15	3,970.88	152.73	4%	
001-453.4155.71060	Employer Unemployment Ins	3,249.94	3,361.07	3,495.51	134.44	4%	
453 - Engineering Total:		\$ 403,789.90	\$ 425,855.96	\$ 442,137.80	\$ 16,281.84	4%	
481 - Capital Improvements/Contracts							
001-481.0000.65110	Aquifer Assessment - County	\$ 24.00	\$ 24.00	\$ 24.00	\$ -	0%	
001-481.0000.68010	Bldg & Grounds Maint & Repair	129.00	-	-	-	0%	
001-481.0000.68390	Capital Facility Operating Cost	64,518.07	100,000.00	100,000.00	-	0%	
001-481.0000.68395	PD Capital Facility Maintenance Costs	-	14,750.00	51,000.00	36,250.00	246%	
001-481.0000.80385	Public Art	-	2,700.00	-	(2,700.00)	-100%	
001-481.0000.95010	Facility Capital	30,494.40	125,000.00	125,000.00	-	0%	
001-481.1402.80380	Rotunda Mural	(1,500.00)	-	-	-	0%	
001-481.1903.69011	Capital Facility Reserve Transfer	207,731.04	207,731.00	-	(207,731.00)	-100%	
001-481.1920.69905	Anticipated Capital	-	200,000.00	200,000.00	-	0%	
001-481.1920.69920	Contingency Account	-	382,473.69	9,807.02	(372,666.67)	-97%	
001-481.1920.89000	Facility Replacement	135,000.00	750,000.00	150,000.00	(600,000.00)	-80%	
001-481.1920.89200	Vehicle Replacement	-	91,727.65	187,000.00	95,272.35	104%	
481 - Capital Improvements/Contracts Total:		\$ 436,396.51	\$ 1,874,406.34	\$ 822,831.02	\$ (1,051,575.32)	-56%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
482 - Personnel Pool						
001-482.1903.69003	Employer Insurance	\$ 2,352,312.00	\$ 2,365,137.97	\$ 2,394,137.97	\$ 29,000.00	1%
001-482.4155.71110	Persi 401K Contribution	33,800.01	16,800.00	16,800.00	-	0%
001-482.4155.71140	Personal Time Off	9,681.20	7,500.00	12,000.00	4,500.00	60%
001-482.4155.71150	Executive Education/Development	5,683.56	8,000.00	12,000.00	4,000.00	50%
001-482.4155.71260	Wage Enhancement - Scale Adj	-	2,998.72	5,149.18	2,150.46	72%
482 - Personnel Pool Total:		\$ 2,401,476.77	\$ 2,400,436.69	\$ 2,440,087.15	\$ 39,650.46	2%
001 - GENERAL FUND Total:		\$ 14,882,267.52	\$ 17,552,391.79	\$ 17,168,237.55	\$ (384,154.24)	-2%
002 - COMPREHENSIVE LIABILITY						
410 - General Government Services						
002-410.0000.62280	Insurance Deductible	\$ 4,467.98	\$ 18,864.43	\$ 10,215.86	\$ (8,648.57)	-46%
002-410.0000.62290	Liability Insurance	208,247.00	215,000.00	225,000.00	10,000.00	5%
410 - General Government Services Total:		\$ 212,714.98	\$ 233,864.43	\$ 235,215.86	\$ 1,351.43	1%
002 - COMPREHENSIVE LIABILITY Total:		\$ 212,714.98	\$ 233,864.43	\$ 235,215.86	\$ 1,351.43	1%
003 - PERSONNEL BENEFIT POOL						
482 - Personnel Pool						
003-482.0000.62040	Contracts/Professional	\$ 38,707.78	\$ 60,000.00	\$ 59,336.04	\$ (663.96)	-1%
003-482.0000.62131	Compensation Studies	-	185.58	1,000.00	814.42	439%
003-482.0000.62160	Contracts - Cobra Admin	188.00	2,000.00	2,000.00	-	0%
003-482.0000.64080	City Wide Development	4,529.74	10,000.00	10,000.00	-	0%
003-482.0000.73010	Benefits Development	32.24	10,000.00	10,000.00	-	0%
003-482.0000.73020	City Employee Events	2,817.64	11,000.00	11,000.00	-	0%
003-482.4000.73000	Wellness Program	13,514.23	40,000.00	40,000.00	-	0%
003-482.4155.71000	Salaries	11,496.66	13,810.22	14,359.64	549.42	4%
003-482.4155.71030	Employer FICA	856.14	1,056.48	1,098.51	42.03	4%
003-482.4155.71040	Employer Retirement	1,300.99	1,563.32	1,625.51	62.19	4%
003-482.4155.71050	Employer Workman Compensation	-	56.93	35.90	(21.03)	-37%
003-482.4155.71060	Employer Unemployment Insurance	114.99	138.10	143.59	5.49	4%
003-482.4155.71070	Employer Insurance	46,523.47	(250,000.00)	1,626,185.00	1,876,185.00	-750%
003-482.4155.71170	Employer Medical Expense	1,242,599.29	1,626,185.00	-	(1,626,185.00)	-100%
003-482.4155.71190	Employer Dental Expense	173,917.07	254,980.00	254,980.00	-	0%
003-482.4155.71200	Employer Paid Life Insurance	12,251.30	18,700.00	18,700.00	-	0%
003-482.4155.71210	Employer Flexible Benefit Exp	51,456.13	291,500.00	291,500.00	-	0%
003-482.4155.71220	Employer HRA Expense	490,973.85	522,600.00	522,600.00	-	0%
003-482.4155.71230	Medical Admin. Fee	9,202.25	10,000.00	10,000.00	-	0%
482 - Personnel Pool Total:		\$ 2,100,481.77	\$ 2,623,775.63	\$ 2,874,564.19	\$ 250,788.56	10%
003 - PERSONNEL BENEFIT POOL Total:		\$ 2,100,481.77	\$ 2,623,775.63	\$ 2,874,564.19	\$ 250,788.56	10%
004 - STREET LIGHTS						
465 - Street Lights						
004-465.0000.65102	Street Lights - Avista	\$ 358,035.09	\$ 356,000.00	\$ 356,000.00	\$ -	0%
004-465.0000.65103	Street Lights - KEC	109,117.38	110,100.00	110,100.00	-	0%
004-465.1920.69810	Bad Debt Expense	984.70	-	-	-	0%
465 - Street Lights Total:		\$ 468,137.17	\$ 466,100.00	\$ 466,100.00	\$ -	0%
004 - STREET LIGHTS Total:		\$ 468,137.17	\$ 466,100.00	\$ 466,100.00	\$ -	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
007 - DRUG SEIZURE PROGRAM						
425 - Drug Seizure Program						
007-425.0000.63080	Leashes & Laces	\$ 2,653.02	\$ -	\$ -	\$ -	0%
007-425.0000.67020	Equipment	539.89	46,775.78	25,000.00	(21,775.78)	-47%
007-425.0000.67120	K-9 Supplies	60.24	35,000.00	35,000.00	-	0%
425 - Drug Seizure Program Total:		\$ 3,253.15	\$ 81,775.78	\$ 60,000.00	\$ (21,775.78)	-27%
007 - DRUG SEIZURE PROGRAM Total:		\$ 3,253.15	\$ 81,775.78	\$ 60,000.00	\$ (21,775.78)	-27%
008 - 911 SUPPORT						
426 - 911 Support						
008-426.0000.64020	NG 911 Training	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	
008-426.0000.64070	Communications Training	5,753.36	4,000.00	4,000.00	-	0%
008-426.0000.64120	EMD Certification	26.40	-	-	-	0%
008-426.0000.64121	EMD Training	598.59	500.00	500.00	-	0%
008-426.0000.65031	Telephone charges 911 & frame	3,078.87	12,000.00	10,030.29	(1,969.71)	-16%
008-426.0000.66012	Commercial Wireless Exp	12,818.06	11,000.00	11,000.00	-	0%
008-426.0000.66040	Computer Equipment	4,784.94	5,000.00	5,000.00	-	0%
008-426.0000.66170	911 Support Costs	-	2,000.00	2,000.00	-	0%
008-426.0000.67020	Equipment	569.60	2,500.00	2,500.00	-	0%
008-426.0000.67040	Radio Repair/Maintenance	17,605.94	3,500.00	3,500.00	-	0%
008-426.0000.67260	911 Recorder maintenance	-	1,800.00	1,800.00	-	0%
008-426.0000.67270	Repeater Maintenance & Rep	-	2,000.00	2,000.00	-	0%
008-426.0000.67280	Wireless Maintenance	6,017.55	6,107.18	8,000.00	1,892.82	31%
008-426.0000.67290	Spillman Maintenance	30,783.98	28,500.00	28,500.00	-	0%
008-426.0000.67295	Net Motion Support	7,638.45	7,000.00	8,000.00	1,000.00	14%
008-426.0000.67300	Communication Site Maintenanc	548.67	1,051.16	1,500.00	448.84	43%
008-426.0000.80240	Misc Mobile Equipment	21,759.31	-	-	-	0%
008-426.0000.91570	911 Radio Console Equipment	22,933.36	100,000.00	100,211.85	211.85	0%
008-426.0000.91580	Communications Site Const.	220,797.26	-	-	-	0%
008-426.0000.92075	Data 911 Computers	83,096.80	16,981.36	20,000.00	3,018.64	18%
008-426.0000.92090	Telephone Upgrade	413,780.25	-	-	-	0%
008-426.1901.69830	Debt Service	8,745.00	70,936.00	117,440.00	46,504.00	66%
008-426.4155.71000	Salaries	38,189.07	40,079.22	41,682.39	1,603.17	4%
008-426.4155.71030	Employer FICA	2,851.35	3,066.05	3,188.69	122.64	4%
008-426.4155.71040	Employer Retirement	4,339.62	4,536.96	4,718.45	181.49	4%
008-426.4155.71050	Employer Workman Compensation	49.09	1,159.87	1,206.26	46.39	4%
008-426.4155.71060	Employer Unemployment Ins	383.52	400.79	416.82	16.03	4%
008-426.4155.71070	Employer Insurance	8,179.90	7,542.80	7,542.79	(0.01)	0%
426 - 911 Support Total:		\$ 915,328.94	\$ 331,661.39	\$ 386,737.54	\$ 55,076.15	17%
008 - 911 SUPPORT Total:		\$ 915,328.94	\$ 331,661.39	\$ 386,737.54	\$ 55,076.15	17%
011 - FACILITY BUILDING RESERVE						
491 - Facility Building Reserve						
011-491.1901.69830	Debt Service	\$ 46,115.77	\$ 207,731.00	\$ 1,359,003.99	\$ 1,151,272.99	554%
491 - Facility Building Reserve Total:		\$ 46,115.77	\$ 207,731.00	\$ 1,359,003.99	\$ 1,151,272.99	554%
011 - FACILITY BUILDING RESERVE Total:		\$ 46,115.77	\$ 207,731.00	\$ 1,359,003.99	\$ 1,151,272.99	554%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

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	\$ -	\$ -	\$ 150,000.00	\$ 150,000.00	
017-410.0000.80290	Traffic Study	13,570.09	30,000.00	30,000.00	-	0%
017-410.0000.80330	Strategic Planning	-	70,000.00	70,000.00	-	0%
410 - General Government Services Total:		\$ 13,570.09	\$ 100,000.00	\$ 250,000.00	\$ 150,000.00	150%
017 - ANNEXATION FEES Total:		\$ 13,570.09	\$ 100,000.00	\$ 250,000.00	\$ 150,000.00	150%
023 - SPECIAL EVENTS						
446 - Special Events						
023-446.1601.62001	Marketing	\$ 2,378.51	\$ 3,500.00	\$ 3,500.00	\$ -	0%
023-446.1601.62040	Contracts/Professional	10,219.25	12,810.00	12,810.00	-	0%
023-446.1601.62300	Security & Parking	-	800.00	800.00	-	0%
023-446.1601.63000	Supplies	1,716.43	2,000.00	2,000.00	-	0%
023-446.1601.63640	Banners & Signs	925.90	500.00	500.00	-	0%
023-446.1601.65050	Sanitation	1,770.00	900.00	900.00	-	0%
023-446.1602.62095	Promotions	-	750.00	750.00	-	0%
023-446.1602.63000	Supplies	189.74	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	3,661.23	3,000.00	3,000.00	-	0%
023-446.1602.63620	Concession Supplies	-	75.00	75.00	-	0%
023-446.1602.63650	Application	60.00	58.00	58.00	-	0%
023-446.1602.63660	Youth	263.80	1,425.00	1,425.00	-	0%
023-446.1602.67070	Equipment Rental	133.00	500.00	500.00	-	0%
023-446.1603.63000	Supplies	1,440.46	400.00	400.00	-	0%
023-446.1604.63000	Supplies	313.20	-	-	-	0%
023-446.1605.62002	Marketing - Summer Concerts	-	750.00	750.00	-	0%
023-446.1605.62040	Entertainment Contracts - Summer Conc	-	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 Total:		\$ 23,071.52	\$ 39,648.00	\$ 39,648.00	\$ -	0%
023 - SPECIAL EVENTS Total:		\$ 23,071.52	\$ 39,648.00	\$ 39,648.00	\$ -	0%
029 - CEMETERY CAPITAL IMPROVEMENT						
442 - Cemetery						
029-442.0000.80090	Cemetery Improvements	\$ 1,642.00	\$ 40,000.00	\$ 40,000.00	\$ -	0%
029-442.1920.69900	Fund Balance Rebudget	-	37,000.00	221,093.00	184,093.00	498%
442 - Cemetery Total:		\$ 1,642.00	\$ 77,000.00	\$ 261,093.00	\$ 184,093.00	239%
029 - CEMETERY CAPITAL IMPROVEMENT Total:		\$ 1,642.00	\$ 77,000.00	\$ 261,093.00	\$ 184,093.00	239%
035 - PUBLIC SAFETY IMPACT FEES						
420 - Public Safety Impact Fees						
035-420.0000.80300	Impact Fee Study	\$ -	\$ 10,570.00	\$ 10,570.00	\$ -	0%
035-420.0000.93100	Police Facility	-	-	230,000.00	230,000.00	
035-420.1903.69008	Transfer to Fund 008	34,460.76	34,460.70	34,460.70	-	0%
420 - Public Safety Impact Fees Total:		\$ 34,460.76	\$ 45,030.70	\$ 275,030.70	\$ 230,000.00	511%
035 - PUBLIC SAFETY IMPACT FEES Total:		\$ 34,460.76	\$ 45,030.70	\$ 275,030.70	\$ 230,000.00	511%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
037 - STREETS IMPACT FEES						
431 - Streets						
037-431.0000.80300	Impact Fee Study	\$ -	\$ 10,570.00	\$ 10,570.00	\$ -	0%
037-431.0000.95130	Seltice/Spokane	107,802.12	-	-	-	0%
037-431.0000.95135	Seltice Congestion 7th Ave Design	47,187.32	-	-	-	0%
037-431.1304.95040	15th/16th Re-alignment and Signal	44,947.51	-	-	-	0%
037-431.1305.62040	Contracts/Professional	3,600.00	-	-	-	0%
037-431.1306.95040	Spencer St., 2nd - 3rd	114,905.00	-	-	-	0%
037-431.1920.69900	Fund Balance Rebudget	-	1,379,430.00	2,558,261.00	1,178,831.00	85%
431 - Streets Total:		\$ 318,441.95	\$ 1,390,000.00	\$ 2,568,831.00	\$ 1,178,831.00	85%
037 - STREETS IMPACT FEES Total:		\$ 318,441.95	\$ 1,390,000.00	\$ 2,568,831.00	\$ 1,178,831.00	85%
038 - PARKS IMPACT FEES						
443 - Parks						
038-443.0000.63000	Supplies	\$ 463.81	\$ -	\$ -	\$ -	0%
038-443.0000.80160	Beck Park	-	35,000.00	45,000.00	10,000.00	29%
038-443.0000.80200	Black Bay	-	75,000.00	125,000.00	50,000.00	67%
038-443.0000.80300	Impact Fee Study	-	10,570.00	10,570.00	-	0%
038-443.0000.94160	Meadows	-	35,000.00	-	(35,000.00)	-100%
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%
038-443.0000.94180	Tullamore	-	-	300,000.00	300,000.00	
038-443.0000.94220	Skate Park	22,500.00	225,000.00	25,000.00	(200,000.00)	-89%
038-443.1920.69900	Fund Balance Rebudget	-	159,430.00	1,192,598.00	1,033,168.00	648%
443 - Parks Total:		\$ 22,963.81	\$ 850,000.00	\$ 2,008,168.00	\$ 1,158,168.00	136%
038 - PARKS IMPACT FEES Total:		\$ 22,963.81	\$ 850,000.00	\$ 2,008,168.00	\$ 1,158,168.00	136%
039 - STREETS CAPITAL PROJECTS						
492 - Streets Capital Projects						
039-492.1808.95500	Highway 41 Trail Project/URA	\$ 10,000.00	\$ 800,000.00	\$ -	\$ (800,000.00)	-100%
039-492.1920.69900	Fund Balance Rebudget	-	-	47,994.00	47,994.00	
492 - Streets Capital Projects Total:		\$ 10,000.00	\$ 800,000.00	\$ 47,994.00	\$ (752,006.00)	-94%
039 - STREETS CAPITAL PROJECTS Total:		\$ 10,000.00	\$ 800,000.00	\$ 47,994.00	\$ (752,006.00)	-94%
402 - LID 99-1						
475 - LID 99-1						
402-475.0000.69780	Administrative Expense	\$ 1,350.00	\$ 1,350.00	\$ 2,000.00	\$ 650.00	48%
402-475.1902.69760	Bond Principal	20,000.00	20,000.00	20,000.00	-	0%
402-475.1902.69770	Interest Expense	6,360.00	5,370.00	4,350.00	(1,020.00)	-19%
475 - LID 99-1 Total:		\$ 27,710.00	\$ 26,720.00	\$ 26,350.00	\$ (370.00)	-1%
402 - LID 99-1 Total:		\$ 27,710.00	\$ 26,720.00	\$ 26,350.00	\$ (370.00)	-1%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014		
					\$	%	
410 - LID 2004							
476 - LID 2004							
410-476.0000.69780	Administrative Expense	\$ 16,750.00	\$ 16,250.00	\$ 6,000.00	\$ (10,250.00)	-63%	
410-476.1902.69760	Bond Principal	55,000.00	60,000.00	60,000.00	-	0%	
410-476.1902.69770	Interest Expense	77,417.50	74,888.00	72,097.00	(2,791.00)	-4%	
410-476.1920.69900	Fund Balance Rebudget	-	29,762.00	42,803.00	13,041.00	44%	
476 - LID 2004 Total:		\$ 149,167.50	\$ 180,900.00	\$ 180,900.00	\$ -	0%	
410 - LID 2004 Total:		\$ 149,167.50	\$ 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 Total:		\$ 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	\$ 177.27	\$ 350.00	\$ 350.00	\$ -	0%	
650-463.0000.62010	Attorney Fees	38,733.34	50,000.00	50,000.00	-	0%	
650-463.0000.62040	Contracts/Professional	30,349.65	20,000.00	20,000.00	-	0%	
650-463.0000.62060	Dues & Membership	833.55	2,000.00	2,000.00	-	0%	
650-463.0000.62080	Hiring & Recruiting Costs	879.82	-	-	-	0%	
650-463.0000.62092	SCADA System Evaluation - Professional	2,411.56	-	-	-	0%	
650-463.0000.62140	Janitorial Services	1,865.77	1,000.00	1,000.00	-	0%	
650-463.0000.62150	Biosolids Disposal	313,127.62	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	342.79	-	-	-	0%	
650-463.0000.63006	Supplies - Lift Station	159.35	-	-	-	0%	
650-463.0000.63008	Supplies - Caustic	64,585.68	65,000.00	65,000.00	-	0%	
650-463.0000.63060	Office Supplies	2,625.69	3,000.00	3,000.00	-	0%	
650-463.0000.63070	Postage	163.94	400.00	400.00	-	0%	
650-463.0000.63110	First Aid/Safety	321.02	400.00	400.00	-	0%	
650-463.0000.63141	Towels	349.70	-	-	-	0%	
650-463.0000.63330	Supplies - Collection	325.00	-	-	-	0%	
650-463.0000.63400	STP Lab	34,966.33	35,000.00	35,000.00	-	0%	
650-463.0000.63410	SRSP Fees	5,780.81	8,000.00	8,000.00	-	0%	
650-463.0000.63480	Polymer	20,683.37	20,000.00	20,000.00	-	0%	
650-463.0000.63560	IPT Lab Supplies	213.55	1,000.00	1,000.00	-	0%	
650-463.0000.63871	IPT Contract Analysis	7,160.00	10,000.00	10,000.00	-	0%	
650-463.0000.64010	Travel & Meetings	3,456.16	3,000.00	3,000.00	-	0%	
650-463.0000.64020	Staff Development	4,045.32	2,300.00	2,300.00	-	0%	
650-463.0000.65004	Utilities - PF	8,878.91	-	-	-	0%	
650-463.0000.65005	Pickup Fuel	16,864.09	3,000.00	3,000.00	-	0%	
650-463.0000.65010	Avista - Gas	15,515.21	18,000.00	18,000.00	-	0%	
650-463.0000.65021	Electric	253,817.96	260,000.00	260,000.00	-	0%	
650-463.0000.65023	Electric - KEC	13,160.27	-	-	-	0%	
650-463.0000.65024	Electric Avista - Lift Station	52,097.52	-	-	-	0%	
650-463.0000.65030	Telephone	5,825.90	1,400.00	1,400.00	-	0%	
650-463.0000.65050	Sanitation	2,548.52	2,000.00	2,000.00	-	0%	
650-463.0000.65080	Water	(322.20)	5,000.00	5,000.00	-	0%	
650-463.0000.65081	Irrigation Accounts	31,724.39	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	4,920.00	2,000.00	2,000.00	-	0%	

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
650-463.0000.66110	Furniture Replace & Repair	-	500.00	500.00	-	0%
650-463.0000.66190	Small Equipment	77.08	250.00	250.00	-	0%
650-463.0000.67090	Tools	1,258.05	500.00	500.00	-	0%
650-463.0000.67170	Auto Service	441.21	600.00	600.00	-	0%
650-463.0000.67180	Fabrications	129.75	-	-	-	0%
650-463.0000.67221	Generator Fuel	3,074.44	1,000.00	1,000.00	-	0%
650-463.0000.68010	Bldg & Grounds Maint & Repair	11,156.56	3,800.00	3,800.00	-	0%
650-463.0000.68020	Replacement Fund	5,741.29	2,689,888.79	3,629,526.25	939,637.46	35%
650-463.0000.68021	L/S Maintenance & Repairs	363.81	-	-	-	0%
650-463.0000.68022	STP Lab	-	13,000.00	13,000.00	-	0%
650-463.0000.68025	Plant Maintenance & Repairs	61,784.32	60,000.00	60,000.00	-	0%
650-463.0000.68360	NPDES Permit Monitoring	19,393.95	155,475.00	155,475.00	-	0%
650-463.0000.68380	Swale Maintenance	1,679.95	-	-	-	0%
650-463.0000.68820	Chlorine	225.00	1,000.00	1,000.00	-	0%
650-463.0000.69780	Administrative Expense	1,000.00	-	-	-	0%
650-463.0000.80010	Computer	2,510.76	3,000.00	3,000.00	-	0%
650-463.0000.80030	Software Upgrades	17,320.00	50,000.00	50,000.00	-	0%
650-463.0000.80240	Misc Equipment	-	1,000.00	1,000.00	-	0%
650-463.0000.83290	Landscaping	1,204.05	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	-	651,950.00	265,000.00	(386,950.00)	-59%
650-463.1902.69770	Interest Expense	177,188.00	162,875.00	148,955.00	(13,920.00)	-9%
650-463.1903.69001	Transfer to General Fund	499,674.00	526,917.86	544,911.49	17,993.63	3%
650-463.1903.69002	Transfer to Comp Liability	45,305.76	50,157.87	52,199.62	2,041.75	4%
650-463.1920.69800	Depreciation Expense	1,421,381.44	-	-	-	0%
650-463.1920.69810	Bad Debt Expense	7,981.31	1,500.00	1,500.00	-	0%
650-463.1950.89200	Replacement Fund	14,181.89	3,675.27	3,675.27	-	0%
650-463.4000.72000	Uniform Expense	699.19	1,700.00	1,700.00	-	0%
650-463.4155.71000	Salaries	332,596.79	648,118.14	440,655.76	(207,462.38)	-32%
650-463.4155.71030	Employer FICA	24,215.45	49,581.04	33,710.17	(15,870.87)	-32%
650-463.4155.71040	Employer Retirement	34,605.10	72,306.30	49,882.23	(22,424.07)	-31%
650-463.4155.71050	Employer Workman Compensation	12,671.47	20,876.08	14,787.99	(6,088.09)	-29%
650-463.4155.71060	Employer Unemployment Ins	3,230.64	6,481.18	4,406.56	(2,074.62)	-32%
650-463.4155.71070	Employer Insurance	148,051.88	171,275.00	178,712.50	7,437.50	4%
650-463.6530.62080	Hiring & Recruiting Costs	249.00	-	-	-	0%
650-463.6530.64030	Gasoline	1,088.90	-	-	-	0%
650-463.6530.65081	Irrigation Accounts	761.70	-	-	-	0%
463 - Wastewater Operating Total:		\$ 3,790,067.60	\$ 6,354,527.53	\$ 6,666,847.84	\$ 312,320.31	5%

466 - Wastewater - Collections

650-466.0000.62320	Locate Service	\$ 3,986.95	\$ 4,000.00	\$ 4,000.00	\$ -	0%
650-466.0000.63006	Supplies - Lift Station	12,096.19	17,000.00	17,000.00	-	0%
650-466.0000.63070	Postage	-	130.00	130.00	-	0%
650-466.0000.63110	First Aid/Safety	39.92	130.00	130.00	-	0%
650-466.0000.63330	Supplies - Collection	9,806.33	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	167.00	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	1,888.30	6,000.00	6,000.00	-	0%
650-466.0000.65050	Sanitation	38,076.68	-	-	-	0%
650-466.0000.65080	Water	-	500.00	500.00	-	0%
650-466.0000.65081	Irrigation Accounts	-	1,000.00	1,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
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	987.38	500.00	500.00	-	0%
650-466.0000.67170	Auto Service	2,851.54	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	916.50	1,200.00	1,200.00	-	0%
650-466.0000.68020	Replacement Fund	3,214.20	-	-	-	0%
650-466.0000.68021	L/S Maintenance & Repairs	20,964.12	30,000.00	30,000.00	-	0%
650-466.0000.68025	Plant Maintenance & Repairs	1,453.36	-	-	-	0%
650-466.0000.68360	NPDES Permit Monitoring	-	20,000.00	20,000.00	-	0%
650-466.0000.80240	Misc Equipment	9.27	-	-	-	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%
650-466.4000.72000	Uniform Expense	38.99	-	-	-	0%
650-466.4155.71000	Salaries	172,547.33	-	170,369.18	170,369.18	
650-466.4155.71030	Employer FICA	12,895.87	-	13,033.24	13,033.24	
650-466.4155.71040	Employer Retirement	19,369.25	-	19,285.79	19,285.79	
650-466.4155.71050	Employer Workman Compensation	-	-	5,792.27	5,792.27	
650-466.4155.71060	Employer Unemployment Ins	1,717.14	-	1,703.69	1,703.69	
650-466.4155.71070	Employer Insurance	-	-	105,850.00	105,850.00	
650-466.6530.63060	Office Supplies	-	-	-	-	
466 - Wastewater - Collections Total:		\$ 303,026.32	\$ 1,711,260.00	\$ 2,027,294.17	\$ 316,034.17	18%
467 - Wastewater - Recycled Water						
650-467.4155.71000	Salaries	\$ 6,700.60	\$ -	\$ 4,951.11	\$ 4,951.11	
650-467.4155.71030	Employer FICA	401.32	-	378.76	378.76	
650-467.4155.71040	Employer Retirement	595.15	-	560.46	560.46	
650-467.4155.71050	Employer Workman Compensation	-	-	206.95	206.95	
650-467.4155.71060	Employer Unemployment Ins	58.51	-	49.51	49.51	
650-467.4155.71070	Employer Insurance	-	-	725.00	725.00	
467 - Wastewater - Recycled Water Total:		\$ 7,755.58	\$ -	\$ 6,871.79	\$ 6,871.79	
468 - Wastewater - Surface Water						
650-468.0000.62040	Contracts/Professional	\$ 2,020.50	\$ 15,000.00	\$ 15,000.00	\$ -	0%
650-468.0000.62060	Dues & Membership	-	500.00	500.00	-	0%
650-468.0000.62080	Hiring & Recruiting Costs	28.06	-	-	-	0%
650-468.0000.63060	Office Supplies	186.69	50.00	50.00	-	0%
650-468.0000.63070	Postage	-	100.00	100.00	-	0%
650-468.0000.63110	First Aid/Safety	95.12	50.00	50.00	-	0%
650-468.0000.64020	Staff Development	165.45	500.00	500.00	-	0%
650-468.0000.64050	Instructional Materials	75.00	-	-	-	0%
650-468.0000.65005	Pickup Fuel	-	4,000.00	4,000.00	-	0%
650-468.0000.65080	Water	666.46	-	-	-	0%
650-468.0000.65081	Irrigation Accounts	34.30	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	392.54	500.00	500.00	-	0%
650-468.0000.67090	Tools	228.76	-	-	-	0%
650-468.0000.67170	Auto Service	736.87	-	-	-	0%
650-468.0000.68220	Chemicals	1,920.58	5,000.00	5,000.00	-	0%
650-468.0000.68225	Water Testing	1,570.00	13,000.00	13,000.00	-	0%
650-468.0000.68360	NPDES Permit Monitoring	965.48	-	-	-	0%
650-468.0000.68380	Swale Maintenance	9,878.49	10,000.00	10,000.00	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
650-468.0000.80030	Software Upgrades	-	500.00	500.00	-	0%
650-468.0000.83290	Landscaping	159.90	-	-	-	0%
650-468.0000.91310	Sod Cutter	-	3,500.00	3,500.00	-	0%
650-468.4000.72000	Uniform Expense	50.00	-	-	-	0%
650-468.4155.71000	Salaries	74,134.37	-	60,286.26	60,286.26	
650-468.4155.71030	Employer FICA	5,381.84	-	4,611.90	4,611.90	
650-468.4155.71040	Employer Retirement	7,900.86	-	5,687.51	5,687.51	
650-468.4155.71050	Employer Workman Compensation	-	-	2,139.87	2,139.87	
650-468.4155.71060	Employer Unemployment Ins	724.75	-	602.86	602.86	
650-468.4155.71070	Employer Insurance	-	-	17,400.00	17,400.00	
468 - Wastewater - Surface Water Total:		\$ 107,316.02	\$ 123,000.00	\$ 213,728.40	\$ 90,728.40	74%
650 - RECLAIMED WATER OPERATING Total:		\$ 4,208,165.52	\$ 8,188,787.53	\$ 8,914,742.20	\$ 725,954.67	9%
651 - RECLAIMED WATER CAPITAL - WWTP						
463 - Wastewater Operating						
651-463.0000.93160	Headworks & Equalization Plant Upgrade	\$ -	\$ 1,950,140.00	\$ 1,950,140.00	\$ -	0%
651-463.6502.93165	Fall line improvement - Lundy Blvd	-	120,000.00	120,000.00	-	0%
651-463.6503.93165	Idaline lift station	-	720,000.00	720,000.00	-	0%
463 - Wastewater Operating Total:		\$ -	\$ 2,790,140.00	\$ 2,790,140.00	\$ -	0%
651 - RECLAIMED WATER CAPITAL - WWTP Total:		\$ -	\$ 2,790,140.00	\$ 2,790,140.00	\$ -	0%
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 Total:		\$ -	\$ 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	\$ 4,237.22	\$ 5,000.00	\$ 5,000.00	\$ -	0%
700-461.0000.62042	Sanitation Contract	1,868,032.76	1,970,152.00	1,934,988.47	(35,163.53)	-2%
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	4,128.80	10,500.00	10,500.00	-	0%
700-461.1903.69001	Transfer to General Fund	237,458.04	250,489.43	261,842.36	11,352.93	5%
700-461.1903.69002	Transfer to Comp Liability	4,970.04	5,066.90	4,784.03	(282.87)	-6%
700-461.1920.69810	Bad Debt Expense	2,346.78	3,000.00	3,000.00	-	0%
461 - Sanitation Total:		\$ 2,121,173.64	\$ 2,249,208.33	\$ 2,225,114.86	\$ (24,093.47)	-1%
700 - SANITATION Total:		\$ 2,121,173.64	\$ 2,249,208.33	\$ 2,225,114.86	\$ (24,093.47)	-1%
750 - WATER OPERATING						
462 - Water Operating						
750-462.0000.62000	Advertising & Legal Fees	\$ 130.81	\$ 350.00	\$ 350.00	\$ -	0%
750-462.0000.62010	Attorney Fees	-	2,000.00	2,000.00	-	0%
750-462.0000.62040	Contracts/Professional	83.00	25,000.00	25,000.00	-	0%
750-462.0000.62060	Dues & Membership	2,261.00	2,000.00	2,000.00	-	0%
750-462.0000.62080	Hiring & Recruiting Costs	309.26	-	-	-	0%
750-462.0000.62092	SCADA Review - Professional	1,131.64	-	-	-	0%

City of Post Falls, Idaho
Budgeted Expenditures
Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
750-462.0000.62140	Janitorial Services	853.55	1,000.00	1,000.00	-	0%
750-462.0000.62320	Locate Service	4,329.74	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	-	1,000.00	1,000.00	-	0%
750-462.0000.63060	Office Supplies	2,406.31	2,400.00	2,400.00	-	0%
750-462.0000.63070	Postage	253.87	500.00	500.00	-	0%
750-462.0000.63110	First Aid/Safety	269.47	300.00	300.00	-	0%
750-462.0000.63280	Maintenance Supplies	46,905.89	45,000.00	45,000.00	-	0%
750-462.0000.63550	Service Supplies	30,519.26	25,000.00	25,000.00	-	0%
750-462.0000.64010	Travel & Meetings	25.00	1,000.00	1,000.00	-	0%
750-462.0000.64020	Staff Development	1,969.10	2,000.00	2,000.00	-	0%
750-462.0000.64030	Gasoline	13,405.47	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	2,592.31	1,500.00	1,500.00	-	0%
750-462.0000.65022	Electric - Avista	174,072.61	300,000.00	300,000.00	-	0%
750-462.0000.65030	Telephone	10,054.10	11,000.00	11,000.00	-	0%
750-462.0000.65050	Sanitation	166.40	200.00	200.00	-	0%
750-462.0000.65082	Water (EGID)	737.32	500.00	500.00	-	0%
750-462.0000.65090	Electric - Kootenai	83,837.76	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	8,773.75	7,000.00	7,000.00	-	0%
750-462.0000.66050	Copier Maintenance & Supplies	868.00	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	1,049.00	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	537.08	500.00	500.00	-	0%
750-462.0000.67090	Tools	495.68	1,000.00	1,000.00	-	0%
750-462.0000.67170	Auto Service	1,714.31	2,000.00	2,000.00	-	0%
750-462.0000.68010	Bldg & Grounds Maint & Repair	4,759.05	3,000.00	3,000.00	-	0%
750-462.0000.68025	Wells	5,593.49	5,000.00	5,000.00	-	0%
750-462.0000.68230	Irrigation	54.32	500.00	500.00	-	0%
750-462.0000.68360	Water Testing	17,750.00	31,600.00	31,600.00	-	0%
750-462.0000.80010	Computer	812.67	2,000.00	2,000.00	-	0%
750-462.0000.80090	Hydrant Locks	693.20	1,000.00	1,000.00	-	0%
750-462.0000.81140	Snow Plow	46.05	-	-	-	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	-	160,000.00	165,000.00	5,000.00	3%
750-462.1902.69770	Interest Expense	35,376.47	58,950.00	54,888.00	(4,062.00)	-7%
750-462.1902.69830	Debt Service	500.00	5,000.00	5,000.00	-	0%
750-462.1903.69001	Transfer to General Fund	399,554.04	421,700.82	409,381.18	(12,319.64)	-3%
750-462.1903.69002	Transfer to Comp Liability	15,467.04	16,589.66	16,232.21	(357.45)	-2%
750-462.1920.69800	Depreciation Expense	552,446.31	-	-	-	0%
750-462.1920.69810	Bad Debt Expense	5,882.47	1,500.00	1,500.00	-	0%
750-462.1950.89200	Replacement Fund	-	402,323.81	536,046.16	133,722.35	33%
750-462.3206.95520	Replace Water Main Construction Costs	-	71,500.00	11,500.00	(60,000.00)	-84%
750-462.4000.72000	Uniform Expense	1,318.42	900.00	900.00	-	0%
750-462.4155.71000	Salaries	333,631.14	359,844.62	351,383.49	(8,461.13)	-2%
750-462.4155.71030	Employer FICA	24,343.67	27,528.11	26,880.84	(647.27)	-2%
750-462.4155.71040	Employer Retirement	35,607.17	40,734.40	39,776.61	(957.79)	-2%
750-462.4155.71050	Employer Workman Compensation	9,455.40	14,567.61	13,962.06	(605.55)	-4%
750-462.4155.71060	Employer Unemployment Ins	3,261.69	3,598.45	3,513.83	(84.62)	-2%
750-462.4155.71070	Employer Insurance	68,285.00	86,775.00	101,137.50	14,362.50	17%
462 - Water Operating Total:		\$ 1,923,391.29	\$ 2,391,112.48	\$ 2,456,701.88	\$ 65,589.40	3%

City of Post Falls, Idaho
 Budgeted Expenditures
 Fiscal Year 2016

Fund	Department	Actual Totals FY 2013	Adopted Budget FY 2014	Adopted Budget FY 2015	Change Over (Under) FY 2014	
					\$	%
750 - WATER OPERATING Total:		\$ 1,923,391.29	\$ 2,391,112.48	\$ 2,456,701.88	\$ 65,589.40	3%
753 - WATER CAPITAL						
462 - Water Operating						
753-462.3202.95500	Water Main Upgrade Engineering & Desi	\$ -	\$ 115,000.00	\$ 175,000.00	\$ 60,000.00	52%
753-462.3207.80280	Engineering - W PF Standpipe	-	125,000.00	125,000.00	-	0%
462 - Water Operating Total:		\$ -	\$ 240,000.00	\$ 300,000.00	\$ 60,000.00	25%
753 - WATER CAPITAL Total:		\$ -	\$ 240,000.00	\$ 300,000.00	\$ 60,000.00	25%
Post Falls Budgeted Expenditures Total:		\$ 27,482,207.38	\$ 41,633,847.06	\$ 45,662,572.77	\$ 4,028,725.71	10%

Glossary

City of Post Falls, Idaho

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.

City of Post Falls, Idaho

Glossary

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.

City of Post Falls, Idaho

Glossary

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.

City of Post Falls, Idaho Glossary

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. 1283

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2015, APPROPRIATING THE SUM OF \$45,662,573 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF POST FALLS FOR SAID FISCAL YEAR AND ESTABLISHING KINDS AND LEVELS FOR ESTABLISHED POSITIONS, 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 \$45,662,573 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, 2015. 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>TOTAL</u>
<u>PROPOSED EXPENDITURES/EXPENSES</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	\$20,292,802
SPECIAL REVENUE FUNDS:	
COMPREHENSIVE LIABILITY INSURANCE	
STREET LIGHTS	
911 SUPPORT	
DRUG SEIZURE	

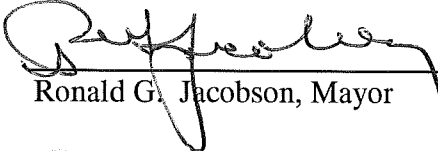
SPECIAL EVENTS	
CEMETERY CAPITAL IMPROVEMENT	
TOTAL SPECIAL REVENUE FUND EXPENDITURES	1,448,794
CAPITAL PROJECTS FUNDS:	
FACILITY RESERVE ACCOUNT	
CAPITAL IMPROVEMENTS	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES.....	6,259,028
DEBT SERVICE FUNDS:	
LID DEBT SERVICE	
TOTAL DEBT SERVICE FUND EXPENDITURES.....	207,400
ENTERPRISE FUNDS:	
SEWER	
SANITATION	
WATER	
TOTAL ENTERPRISE FUND EXPENSES.....	17,454,549
TOTAL ALL FUND EXPENDITURES/EXPENSES.....	\$45,662,573

Section 3. That a general tax levy to yield \$9,204,925 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, 2015.


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 1st day of September 2015.


 Ronald G. Jacobson, Mayor

ATTEST:


 Shannon Howard, City Clerk



2016 Executive Broadband

Grade	Salary Range	Position
A	\$75,750 - \$101,000	HR Director
B	\$87,112 – 130,669	Chief of Police Finance Director Public Services Dir Park/Rec Director Legal Services Director
C	\$116,150 - \$151,500	City Administrator

Pay Grade	Administrative	Streets	Parks&Recreation	Community Development	Hourly Rates		Grade, Prog.	Annual Rates	
					Minimum	Max		Minimum	Max
19				City Engineer	\$ 35.89	\$ 44.61	10%	\$ 74,237.64	\$ 111,366.47
18	City Prosecutor			Planning Manager Asst. City Engineer	\$ 32.45	\$ 40.56	10%	\$ 67,488.77	\$ 101,233.15
17	IS Administrator	Maintenance Manager		Sr. Staff Engineer Chief Building Official	\$ 29.50	\$ 36.87	10%	\$ 61,353.42	\$ 92,030.14
16	Asst. City Prosecutor			Staff Engineer Principal Planner Building Lead	\$ 26.82	\$ 33.52	10%	\$ 55,775.84	\$ 83,663.76
15	Accounting Sup. GIS Coordinator		Recreation Manager	Staff Engineer Senior Eng. Tech. Associate Planner Building Supervisor	\$ 24.38	\$ 30.47	9%	\$ 50,705.31	\$ 76,057.96
14	Public Information Specialist		Parks Supervisor Recreation Supervisor	Building Inspector Plumbing/Electrical Inspector Planner I	\$ 22.36	\$ 27.96	9%	\$ 46,518.63	\$ 69,777.95
13	Information Technology Spec.		Urban Forester	Engineering Tech.	\$ 20.32	\$ 25.65	9%	\$ 42,677.64	\$ 64,016.47
12		Lead Mechanic/Fabricator Facilities Maintenance Sup. Traffic/Maintenance Supervisor			\$ 18.82	\$ 23.55	9%	\$ 39,155.80	\$ 58,942.25
11	Utility Billing Supervisor Payroll Coord/Staff Acct. City Clerk		Recreation Coord. Cemetery Sexton		\$ 17.27	\$ 21.59	8%	\$ 35,920.92	\$ 53,881.38
10	Executive Assistant	Sr. Street Worker Asst. Facilities Supervisor	Sr. Park Worker		\$ 15.99	\$ 19.99	8%	\$ 33,260.11	\$ 49,890.17
9	CSR/Purch Agent/Dep Clerk Media Production Assistant Utility Billing Tech. IS Technician HR Assistant	Street Worker Mechanic/Streetworker	Parks Maint. Worker	Permits Technician Planning Tech	\$ 14.81	\$ 18.51	8%	\$ 30,796.40	\$ 46,194.60

Pay Grade	Administrative	Streets	Parks/Recreation	Community Development	Hourly Rates		Grade Prog.	Annual Rates	
					Minimum	Max		Minimum	Max
8	Customer Service Rep - Utilities Customer Service Rep -AR CSR (all depts)		Urban Forestry Asst.		\$ 13.71	\$ 17.14	8%	\$ 28,515.18	\$ 35,643.98
7	Maintenance Custodian		Recreation Program Asst.		\$ 12.69	\$ 15.87	8%	\$ 26,402.95	\$ 33,003.69
6	Acctg. Tech. Custodian (varied depts.)				\$ 11.75	\$ 14.69	8%	\$ 24,447.17	\$ 30,568.97
5		Seasonal Street Worker	Seasonal Parks Maint. Worker		\$ 10.88	\$ 13.60	8%	\$ 22,636.27	\$ 28,295.34
4					\$ 10.08	\$ 12.60	8%	\$ 20,959.51	\$ 26,199.39
3			Lead Parks Asst.		\$ 9.33	\$ 11.66	8%	\$ 19,406.96	\$ 24,258.69
2					\$ 8.64	\$ 10.80	8%	\$ 17,969.40	\$ 22,461.75
1			Parks Assistant		\$ 8.00	\$ 10.00	8%	\$ 16,638.34	\$ 20,797.92

Range Width = 50% wide from minimum to maximum
 25% from minimum to market; 25% from market to maximum
 Market rate adjustment recommendation 5%

Grade Progression = 8% between grades 1-11
 Grades 12 - 15 = 9%
 Grades 16 - 20 = 10%

Indicates Exempt Position

Seasonal Recreation Position Grades			
A	Recreation Lead \$11.50-\$15.00	Recreation Leader II \$8.50-\$12.00	Recreation Leader I \$7.25-\$11.00
	Camp Director Head Lifeguard	Camp Site Supervisor Bus Driver Teen Program Supervisor	Youth Official Camp Counselor Lifeguard Consession Supervisor Gym/field Supervisor
			Recreation Assistant \$7.25-\$10.00 ScoreKeeper Jr. Counselor
Specialty Program Instructors: \$12.00-\$25.00 per hour AAU/Adult Sports Officials: \$13.00-\$21.00 per game			



FY 2016 Post Falls Police Department
Kinds Levels Chart
1% Scale Adjustment

Pay Grade	Public Safety - Sworn & ECO Divisions	Hourly Rates			Annual Rates			Grade Progression
		Minimum	Market	Maximum	Minimum	Market	Maximum	
J	*Captain	\$ 34.45	\$ 43.07	\$ 51.68	\$ 71,682.50	\$ 89,578.13	\$ 107,493.75	5%
I	*Sr. Lieutenant	\$ 32.81	\$ 41.02	\$ 49.22	\$ 68,250.00	\$ 85,312.50	\$ 102,375.00	5%
H	Lieutenant *Communications Director	\$ 29.83	\$ 37.29	\$ 44.75	\$ 62,053.99	\$ 77,567.49	\$ 93,080.99	10%
G	Police Sergeant	\$ 27.12	\$ 33.90	\$ 40.68	\$ 56,412.72	\$ 70,515.90	\$ 84,619.08	5%
F	Detective	\$ 24.66	\$ 30.82	\$ 36.99	\$ 51,291.55	\$ 64,114.43	\$ 76,937.32	8%
E	Emerg. Comm. Shift Supv. Senior Police Officer K-9 Officer Lateral Police Officer	\$ 22.83	\$ 28.54	\$ 34.25	\$ 47,492.17	\$ 59,365.22	\$ 71,238.26	5%
D	Police Officer	\$ 21.75	\$ 27.18	\$ 32.62	\$ 45,230.64	\$ 56,538.30	\$ 67,845.96	20%
C	SRO/CPO/Dare & Drug Officer							
B	Sr. Emerg. Comm. Officer	\$ 18.12	\$ 22.65	\$ 27.18	\$ 37,692.35	\$ 47,115.43	\$ 56,538.52	5%
A	Emerg. Comm. Officer	\$ 16.78	\$ 20.97	\$ 25.17	\$ 34,900.32	\$ 43,625.40	\$ 52,350.48	

Range width=50% wide from minimum to maximum
25% from minimum to market/25% from mkt to max

*Indicates Exempt Position

SPECIAL DUTY PAY	
ASSIGNMENTS	\$.75 per hour for the first special duty. \$.25 per hour for the second duty with a maximum of \$1.00.
FTO	
MOTORS	
PAT	
RANGE MASTERS	
K-9	

Pay Grade	Public Safety - General Members	Hourly Rates			Annual Rates			Grade Progression
		Minimum	Market	Maximum	Minimum	Market	Maximum	
11	*Management Asst.	\$ 21.74	\$ 27.17	\$ 32.61	\$ 45,217.73	\$ 56,522.17	\$ 67,826.60	8%
10		\$ 20.13	\$ 25.16	\$ 30.19	\$ 41,868.27	\$ 52,335.34	\$ 62,802.41	8%
9	Sr. Crime Victim Advocate Sr. Police Mechanic	\$ 18.64	\$ 23.30	\$ 27.96	\$ 38,766.92	\$ 48,458.65	\$ 58,150.98	8%
8	Crime Victim Advocate Sr. Invest & Evidence Tech	\$ 17.26	\$ 21.57	\$ 25.89	\$ 35,895.30	\$ 44,869.12	\$ 53,842.94	8%
7	Invest. & Evidence Tech. Comm. Servs. Admin. Mechanic - Police	\$ 15.98	\$ 19.97	\$ 23.97	\$ 33,236.38	\$ 41,545.48	\$ 49,854.58	8%
6		\$ 14.80	\$ 18.49	\$ 22.19	\$ 30,774.43	\$ 38,468.04	\$ 46,161.65	8%
5	Animal Control Officer Animal Shelter Manager	\$ 13.70	\$ 15.41	\$ 20.55	\$ 28,494.84	\$ 32,056.70	\$ 42,742.26	8%
4	Police Dept. Spec.	\$ 12.68	\$ 15.86	\$ 19.03	\$ 26,384.11	\$ 32,980.14	\$ 39,576.17	8%
3		\$ 11.75	\$ 14.68	\$ 17.62	\$ 24,429.73	\$ 30,537.17	\$ 36,644.60	8%
2		\$ 10.88	\$ 13.59	\$ 16.31	\$ 22,620.12	\$ 28,275.16	\$ 33,930.19	8%
1	OASIS Shelter Aide	\$ 10.07	\$ 12.59	\$ 15.10	\$ 20,944.56	\$ 26,180.70	\$ 31,416.84	8%



FY 2016 Post Falls Water Reclamation
 Kinds Levels Chart
 w/ 1% Scale Adjustment

Pay Grade	Public Works	Hourly Rates			Grade Prog	Hourly Rates		
		Minimum	Market	Max		Minimum	Market	Max
14	Environmental Manager	\$ 30.49	\$ 38.11	\$ 45.73	8%	\$ 63,418.58	\$ 79,273.22	\$ 95,127.87
13		\$ 28.23	\$ 35.29	\$ 42.35	8%	\$ 58,720.91	\$ 73,401.13	\$ 88,081.36
12		\$ 26.14	\$ 32.68	\$ 39.21	8%	\$ 54,371.21	\$ 67,964.01	\$ 81,556.81
11	Chief Oper - Reclamation Chief Oper - Water	\$ 24.20	\$ 30.25	\$ 36.31	8%	\$ 50,343.71	\$ 62,929.64	\$ 75,515.57
10		\$ 22.41	\$ 28.01	\$ 33.62	8%	\$ 46,614.55	\$ 58,288.19	\$ 69,921.82
9	Wastewater Oper. Foreman	\$ 20.75	\$ 25.94	\$ 31.13	8%	\$ 43,161.62	\$ 53,952.02	\$ 64,742.43
8	Senior Lab Tech.	\$ 19.21	\$ 24.02	\$ 28.82	8%	\$ 39,964.46	\$ 49,955.68	\$ 59,946.69
7	Sr. WWTP Oper. Cross Conn. Cont. Spec. Industrial Pre-Treatment Coord. Sr. Water Oper.	\$ 17.79	\$ 22.24	\$ 26.69	8%	\$ 37,004.13	\$ 46,255.16	\$ 55,506.20
6	Lab Tech.	\$ 16.47	\$ 20.59	\$ 24.71	8%	\$ 34,263.09	\$ 42,628.86	\$ 51,394.63
5	Storm Water Technician WWTP Oper. Water Oper.	\$ 15.25	\$ 19.07	\$ 22.88	8%	\$ 31,725.08	\$ 39,656.35	\$ 47,587.62
4		\$ 14.12	\$ 17.65	\$ 21.18	8%	\$ 29,375.07	\$ 36,718.64	\$ 44,062.61
3		\$ 13.08	\$ 16.35	\$ 19.61	8%	\$ 27,199.14	\$ 33,998.93	\$ 40,798.71
2		\$ 12.11	\$ 15.13	\$ 18.16	8%	\$ 25,184.39	\$ 31,480.49	\$ 37,776.59
1	Seasonal Storm Water Oper	\$ 11.21	\$ 14.01	\$ 16.82	8%	\$ 23,318.88	\$ 29,148.60	\$ 34,978.32

